



**BHARATI VIDYAPEETH
(DEEMED TO BE UNIVERSITY), PUNE**

**Faculty of Arts, Social Sciences and Commerce
M. Com. - Master of Commerce
New Syllabus**

“Social Transformation Through Dinamic Education”



BHARATI VIDYAPEETH (DEEMED TO BE UNIVERSITY)
YASHWANTRAO MOHITE COLLEGE OF ARTS, SCIENCE AND COMMERCE,
PUNE 411038

Accredited with 'A+' Grade (2017) by NAAC
'A' Grade University Status by MHRD, Govt. of India
Accredited (2004) & Reaccredited (2011) with 'A' Grade by NAAC



MASTER OF COMMERCE (M. Com.) PROGRAME

CBCS 2018 COURSE STRUCTURE

Under the Faculty of Arts, Social Sciences and Commerce

TO BE IMPLEMENTED FROM ACADEMIC YEAR 2018-19

BHARATI VIDYAPEETH
DEEMED UNIVERSITY, PUNE (INDIA)
Master of Commerce (M. Com.) Course Structure
(CBCS 2018 Course)
Under The Faculty of Arts, Social Sciences and Commerce
(To be implemented from June 2018)

The purpose of Master of Commerce (M. Com.) degree course structure and syllabus has a distinct objective to equip the students with the knowledge, skills and attitude to become more suitable for the present and emerging globalized job market. The courses are intended to impart intensive knowledge and training in the subject and help the students to acquire wider perspectives both for research and professional application. The syllabus has been designed student-centered where; there is flexibility for the students to have a greater choice of courses appropriate to their interest, needs and long term goals. The courses are offered with Choice Based Credit and Grade System thus facilitating the students to have core courses over the four semesters for mastering in the subject by acquiring required depth and at the same time to select non-core optional courses of his/her choice and based on his/her aptitude from any subject.

1. Introduction to Programme:

In this era of globalization, it has become necessity to prepare students ready for future by providing quality education at degree level, which should be the blend of theory, conceptual knowledge, practical and technologically applicable in real world. For describing quality of education, there are multiple ways and aspects involved however M.Com. programme of Bharati Vidyapeeth (Deemed to be University) is designed to equip students to acquire knowledge, skills and abilities to analyse and produce the contemporary realities pertaining to the domain of business and commerce. Curriculum designed provides intellect for sustaining businesses in the face of dynamic business environment and achieving steady growth through seasonal ups and downs. Programme aims at imparting conceptual understanding along with practical knowledge to equip students to deal with today's real business world which is full of challenges on one side and competition on the other side. Programme will also provide the knowledge of technology in the new digitized world. This programme not only ensures students employability but also makes them ready to take entrepreneurial activities at their own.

2. Learning Outcome-based Curriculum Framework in Programme M.Com.

2.1. Nature and Extent of the Programme in M.Com.

The courses of this programme have been designed to impart understanding of the contemporary issues in dynamic business environment and overall economy as a whole. The Programme will help the students to understand basic eco-system, government policy framework and strategies needed for business administration in changing organizational aspects across the globe. This will ensure understanding of the students about accounting, taxation, auditing, overall prevailing financial system and management functions upto the extent required for business administration.

2.2. Aims of Post Graduate Degree Programme in M.Com.

- This programme will introduce the students to the knowledge and ability of understanding the business environment and its dynamic, complex structure and interlinkages with other elements of the society. It will help students to develop ability and competency required for problem-solving and decision making approach towards real life business situations.
- This degree programme will nurture an attitude and character that will help students emerge as responsible and technologically efficient leader not only ensuring employability but also the business owners.

3. Graduate Attributes in M.Com.

After completing this programme, the students will be able to prepare a mindset by developing following attributes, qualities and skills:

Disciplinary Knowledge:

The curriculum of M.Com. course exposes the students to understand the knowledge of accounting, taxation, auditing, cost and management accounting, finance, principles of management, marketing, economics, international economics, corporate and business laws, etc. The students will understand use of theoretical knowledge for handling issues in the dynamic business environment and will also help businesses to find solutions thereof.

Critical Thinking:

The graduates of this programme will be trained to develop skills needed for critical thinking and applying them for problem-solving. Students shall understand the ways that will help them to deal with real life situations through business case-studies. Programme will help students to build ability to think critically and analyse complex business issues and problems,

Communication Skills:

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.

Cooperation/Team Work:

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

Research Related Skills:

The curriculum planning of M.Com. programme not only fills into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of understanding international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

Moral and Ethical Awareness:

The courses also involve training the students to check unethical practices, misrepresentation and manipulation of information in order to avoid problems arising in day to day business activities.

Lifelong Learning:

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them intrusive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

Information/Digital literacy:

This programme enables the students to be technologically updated as it has courses like computerized accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

Multicultural Competence:

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence. Reflective Thinking This programme enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.

Scientific reasoning:

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

4. Qualification Descriptors for Graduates M.Com.

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic, etc., the qualification descriptors for a M.Com. programme include the following:

- demonstration of deeper understanding of business world both from theoretical and practical perspective
- application of knowledge to comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
- demonstration of comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organization.
- application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarize them with the interpretations of results and coming to sound conclusions through critical judgments.
- demonstration of multidisciplinary approach towards commerce as it originates from the discipline of economics, politics, law, mathematics, etc.
- comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

5. Programme Learning Outcomes for M.Com.

M.Com. programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of M.Com. degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Corporate Law and other business-related subjects. The programme aims to nurture the students in intellectual,

personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

6. Eligibility for Admission:

A candidate who has passed the B. Com. or B.B.A. of this University or any other recognized university or any graduate of this or any other recognized university shall be permitted to take admission to the M. Com. degree course of this University.

7. Intake Capacity:

The intake capacity for the course will be 60 students every year.

8. Course Structure:

The M. Com. Degree course will be of two year duration consisting of four semesters and of minimum 70 credits as below:

Sr.	Semester	Total Credits
1	Semester I	16
2	Semester II	18
3	Semester III	18
4	Semester IV	18
	Grand Total	70

In each Semester, there will be four papers of 100 marks each out of which 40 marks will be for Internal Assessment (attendance, home assignments, class tests, long term papers, classroom presentations) and 60 marks for University Examination. Thus M. Com. Degree examination, four Semesters shall be of 1600 marks and of minimum 70 credits altogether. The following shall be the course structure.

Semester I

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester I	Core Compulsory	PGCOM 101	Business Finance-I	04	04	03	40	60	100	
		PGCOM 102	Management Concepts & Organisational Behaviour-I	04	04	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 103	Advanced Accounting-I	04	04	03	40	60	100	
		PGCOM 104	Advanced Accounting-II	04	04	03	40	60	100	
		Group B								
		PGCOM 105	Marketing-I	04	04	03	40	60	100	
		PGCOM 106	Marketing-II	04	04	03	40	60	100	
		Group C								
		PGCOM 107	Business Administration-I	04	04	03	40	60	100	
		PGCOM 108	Business Administration-II	04	04	03	40	60	100	
		Group D								
		PGCOM 109	Advanced Cost Accounting-I	04	04	03	40	60	100	
PGCOM 110	Advanced Cost Accounting-II	04	04	03	40	60	100			

Semester II

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester II	Core Compulsory	PGCOM 201	Business Finance-II	04	04	03	40	60	100	
		PGCOM 202	Management Concepts & Organisational Behaviour-II	04	04	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 203	Advanced Accounting-III	04	04	03	40	60	100	
		PGCOM 204	Advanced Accounting-IV	04	04	03	40	60	100	
		Group B								
		PGCOM 205	Marketing-III	04	04	03	40	60	100	
		PGCOM 206	Marketing-IV	04	04	03	40	60	100	
		Group C								
		PGCOM 207	Business Administration-III	04	04	03	40	60	100	
		PGCOM 208	Business Administration-IV	04	04	03	40	60	100	
		Group D								
		PGCOM 209	Advanced Cost Accounting-III	04	04	03	40	60	100	
	PGCOM 210	Advanced Cost Accounting-IV	04	04	03	40	60	100		
	Non-Core Optional	To earn extra credits a student may opt for any One of the following subjects:								
PGGEN 21		Basic of Information Technology	02	02	02	20	30	50		
PGGEN 22		Consumer Protection	02	02	02	20	30	50		

Semester III

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester III	Core Compulsory	PGCOM 301	Management Accounting -I	04	04	03	40	60	100	
		PGCOM 302	Research Methodology-I	04	04	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 303	Advanced Accounting-V	04	04	03	40	60	100	
		PGCOM 304	Advanced Accounting-VI	04	04	03	40	60	100	
		Group B								
		PGCOM 305	Marketing-V	04	04	03	40	60	100	
		PGCOM 306	Marketing-VI	04	04	03	40	60	100	
		Group C								
		PGCOM 307	Business Administration-V	04	04	03	40	60	100	
		PGCOM 308	Business Administration-VI	04	04	03	40	60	100	
		Group D								
		PGCOM 309	Advanced Cost Accounting-V	04	04	03	40	60	100	
		PGCOM 310	Advanced Cost Accounting-VI	04	04	03	40	60	100	
	Non-Core Optional	To earn extra credits a student may opt for any number of the following subjects:								
		PGGEN 31	Fundamentals of Investments	02	02	02	20	30	50	
PGGEN 32		Income Tax Management	02	02	02	20	30	50		

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester IV	Core Compulsory	PGCOM 401	Management Accounting -II	04	04	03	40	60	100	
		PGCOM 402	Research Methodology-II (Project Report)	04	06	--	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 403	Advanced Accounting-VII	04	04	03	40	60	100	
		PGCOM 404	Advanced Accounting-VIII	04	04	03	40	60	100	
		Group B								
		PGCOM 405	Marketing-VII	04	04	03	40	60	100	
		PGCOM 406	Marketing-VIII	04	04	03	40	60	100	
		Group C								
		PGCOM 407	Business Administration-VII	04	04	03	40	60	100	
		PGCOM 408	Business Administration-VIII	04	04	03	40	60	100	
		Group D								
		PGCOM 409	Advanced Cost Accounting-VII	04	04	03	40	60	100	
PGCOM 410	Advanced Cost Accounting-VIII	04	04	03	40	60	100			

5. Scheme of Examination:

The examination of regular students of M. Com. degree course of the Bharati Vidyapeeth University admitted in the academic session 2018-19 and after shall be based on-

- (a) Semester Examinations,
- (b) Continuous Assessment,
- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (IA) of 40 marks and the University Examination (UE) of 60 marks/3 hour's duration at the end of each semester. A candidate who will secure at least 40% of marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to reappear in such failed subject or subjects along with the papers of following semesters.

The IA for each paper will be of 40 marks which will be carried out by the department during the term. The IA may be in the forms of written tests, seminars, term papers, presentations, assignments, orals or any such others. Here will be at least two types of assessments given above.

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects

At the end of each semester, a cumulative grade point (CGPA) & also semester grade point average (SGPA) will be calculated as a weighted average of the GPI of all course in which the student has passed till that semester.

6. Research Project Work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of Marks

Synopsis with working bibliography (Internal Assessment): 40 Marks

A full Project Report (Minimum 50-80 pages): 40 Marks

Viva Voce: 20 Marks

As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, 6 credits will be awarded to a successful candidate in this subject. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidate has to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

7. Standard of Passing:

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UE and a GPA of 4.0 in aggregate of UE and IA taken together.

8. Classification of Successful Candidates:

Candidates who secured not less than 60% of aggregate marks (IA+UE) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (IA+UE) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M. Com. Degree with the following honours.

CGPA in [4.00, 4.99]	-- Pass Class
CGPA in [5.00, 5.49]	-- Second Class
CGPA in [5.50, 5.99]	-- Higher Second Class
CGPA in [6.00, 7.99]	-- First Class
CGPA in [8.00, 10.00]	-- First Class with Distinction

9. Scheme of Credits:

Sixty (60) hours of teaching will lead to four credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit each.

10. Medium of Instruction:

The medium of instruction and examination shall be in English. However, students can write their papers in Marathi also.

11. Extra Credits:

Regular students can also opt for extra credits if the departmental committee agrees. A student must at the commencement of the semester communicate which extra credits he/she is going to opt. A student can enroll for extra credits over and above the total 100 credits prescribed for the course by attending and appearing for the examination of the opted extra credits. However, in such case grades of the extra credit will not be counted for arriving at GPA.

The extra credit course can be selected from within the institute or any other faculties of Bharati Vidyapeeth University offering courses for Faculty of Arts, Social Sciences and Commerce or Faculty of Science, which will be declared at the commencement of session. Such extra credits will be mentioned separately in the grade sheet.

12. Grade Points Scheme:

The term grading system indicates a 10-point scale of evaluation of the performances of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0
[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

13. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UE, grade in IA, grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CGPA) will be shown. Further, the equivalent percentage of marks corresponding to SGPA and CGPA will be shown. The formula to convert SGPA or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA/SGPA is in [4.00, 6.00]} \\ 05 \times \text{CGPA} + 30 & \text{if CGPA/SGPA is in [6.00, 9.00]} \\ 25 \times \text{CGPA} - 150 & \text{if CGPA/SGPA is in [9.00, 10.00]} \end{cases}$$

The above formula computes to the following table:

Range in % of Marks	Range of CGPA	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	First Class
[60.0, 64.9]	[6.00, 6.99]	B+	
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00, 5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Thus, the percentage of marks can be obtained by using the following table:

CGPA	% of Marks	CGPA	% of Marks	CGPA	% of Marks	CGPA	% of Marks
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.5	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.5	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.5	9.0	75.0
4.6	46.0	6.1	60.5	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.5	9.2	80.0
4.8	48.0	6.3	61.5	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.0
5.0	50.0	6.5	62.5	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.5	9.6	90.0
5.2	52.0	6.7	63.5	8.2	71.0	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.5	9.8	95.0
5.4	54.0	6.9	64.5	8.4	72.0	9.9	97.5
						10.0	100.0

GRACING:

The gracing shall be done as per existing rules of the University.

VERIFICATION AND REVALUATION:

There is provision for verification and revaluation of the result. A student can apply for the verification and revaluation of the result within the two weeks from the declaration of the results with the prescribed fee. The verification and revaluation shall be done as per the existing rules of the University.

FORMAT OF THE TRANSCRIPT:

The student will be given a transcript indicating his/her performance at the end of every semester examination. The transcript shall be given as per the following table along with other necessary details:

Course No.	Course Name	No. of Credits	University Examination		Internal Assessment		Grade Point Average	Result
			Grade	Grade Point	Grade	Grade Point		
1								
2								
3								
4								
5								
6								
Total Cumulative Credits Completed			SGPA		CGPA		Equivalent Marks (%)	
Note: GPA is calculated by adding the UE marks out of 60 and IA marks out of 40. The total marks out of 100 are converted to Grade Point, which will be the GPA.								

GRADE/CLASS IMPROVEMENT:

The rules regarding the improvement of the Grade/Class of M.Com. Course will be as per notification of Bharati Vidyapeeth University which is as follows:

1. The candidate who has passed UG and PG degree examinations of this university with the final grade/class as shown in column no. 1 and who desires to improve the grade/class as shown in column no. 2 below will be permitted at his/her option to appear for the same examination without being required to keep any terms.

Column no. 1	Column no. 2
Final grade: 'C' or 'B' or 'B+' or 'A' or 'A+' as the case may be	'B' or 'B+' or 'A' or 'A+' or 'O' as the case may be
OR	OR
Final class: 'Pass Class' or 'Second Class' or 'Higher Second Class' or 'First Class' as the case may be	'Second Class' or 'Higher Second Class' or 'First Class' or 'First Class with Distinction' as the case may be

2. For improvement of final grade/class, the candidate will be required to apply and allowed to appear only for the theory examinations.
3. A candidate shall have to reappear for minimum 1/3 and/or maximum of all the theory papers at a time, on which the final grade/class is awarded. Candidate should ensure that the examination time table for the subject he is appearing will not clash.
4. Performance of the candidates reappearing for the subject less than 1/3 of the total theory examinations mentioned above will not be considered. However, his/her appearance will be counted as an attempt.
5. If the candidate, who has reappeared for the final year examination under the provisions for his/her final grade/class, is successful in improving his/her final grade/class by such reappearance, he/she will have to surrender to the university the original degree and the grade sheet that he/she had obtained in that course/subject. Unless original degree and the grade sheet are returned to the university by the candidate, the new degree certificate and the grade sheet cannot be issued to the candidate. In the revised degree certificate/ grade sheet to be given to the candidate a mention will be made of the fact that he/she improved his/her grade/class under class improvement attempt.
6. A candidate appearing for the improvement of the final grade/class shall not be entitled to get benefit of any other rules/orders of the university regarding condonation /grace marks.
7. A candidate appearing for the improvement of the final grade/class shall not be entitled to get any prize/medal/scholarship/award etc.
8. A candidate who has reappeared for the above examination/s under the provision fails to improve his/her final grade/class; his/her performance at such reappearance at such reappearance shall be ignored.
9. If the candidate makes no improvement in the final grade/class, then earlier performance will be retained.
10. A candidate will be allowed to reappear for the examination for improvement of the final grade/class within a period of three years from the date of his/her passing the degree examination.
11. The candidate will be given maximum of three attempts for the improvement of his/her final grade/class.
12. The candidate who desires to apply for improvement of the final grade/class should submit his/her application form for improvement of the final grade/class from the College/School of Distance Education, Study Centre through which he/she has undergone the course. Form should be submitted for improvement before 31st August for the October/November examination and 28th February for April/May examination season. No form for improvement of the final grade/class shall be accepted after the prescribe dates for the respective/corresponding examination season.
13. Revised grade/class sheet will be issued with remark '**Under improvement attempt**'.

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M.Com: CBCS (2018 Course)
Semester I
PGCOM 101: Business Finance I

Total Credit-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the concept of business finance and the organization of finance department.
2. Understand the development of strategies for financial planning its limitations and also the estimation of working capital.
3. Analyse the various sources of finance available for the businesses.
4. Understand the importance and methods of public issues and the role and functions of SEBI

1. Introduction to business finance

- 1.1 Concept - nature – scope - objectives and importance
- 1.2 Organisation of finance department

2. Strategic financial planning

- 2.1 Meaning, objectives, steps in financial planning
- 2.2 Limitations of financial planning
- 3.3 Estimation of fixed and working capital
- 3.4 Over and under capitalization
- 3.5 Watered stock

3. Sources of Business Finance

- 4.1 Short term & long term
- 4.2 Corporate securities – public deposits
- 4.3 Finance from Banks & other financial institutions
- 4.4 Mutual funds – self-financing.

4. Marketing of securities

- 4.1 Meaning – importance – methods
- 4.2 Public issue, right issue & private placement.
- 4.3 SEBI – objectives – functions – role and achievements.

Recommended Books

- | | |
|----------------------------------------------|---------------------------------|
| 1) Essentials of Business Finance | Dr.R.M.Shrivastav |
| 2) Business Finance | Dr.P.V.Kulkarni |
| 3) Corporation Finance | C.Kuchal |
| 4) Investment and Securities Market in India | V.A.Avdhani |
| 5) Corporate Financial Policy | Guthmann and Dougall |
| 6) Readings in Indian Financial Services | Digvijay |
| 7) Corporate Finance
Myers | Brealey, Richard A. & Steward C |
| 8) Stock Exchange and Investment | Raghunathan |
| 9) Stock Exchange Trading in India | Gupta L.C. |
| 10) Capital Issues, SEBI and Listing | Chandratre K.R. |

- 11) Corporate Mergers, Amalgamations & Take over
- 12) Corporate Restructuring and Indian Perspective
- 13) Financial Services in India

Verma J.C.
Mattoo P.K.
M.A.Kohok

M. Com: CBCS (2018 Course)

Semester I

PGCOM 102: Management Concepts and Organisational Behaviour I

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the process of schools management thought with respect to the decision theory contingency theory of management and functions of a manager.
2. Understand the various managerial functions in an organization.
3. Understand the concept of organizational behaviour and the compatibility between the management and organizational behaviour.
4. Understand the process of motivation with various theories.

5. Schools of management thought

- 5.1 Scientific, process
- 5.2 Human behaviour and social system school
- 5.3 Decision theory school
- 5.4 Quantitative and system school
- 5.5 Contingency theory of management
- 5.6 Functions of a manager

6. Managerial functions

- 6.1 Planning - concept, significance, types
- 6.2 Organizing - concept, principles, theories, types of organizations
- 6.3 Authority, responsibility, power, delegation, decentralization
- 6.4 Staffing, directing,
- 6.5 Coordinating, control - nature, process, and techniques

7. Organizational behaviour

- 7.1 Organizational behaviour- concept and significance
- 7.2 Relationship between management and organizational behaviour,
- 7.3 Emergence and ethical perspective; attitudes; perception; learning; personality
- 7.4 Transactional analysis

8. Motivation

- 8.1 Process of motivation
- 8.2 Theories of motivation - need hierarchy theory, Theory X and Theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor room's expectancy theory, Stacy Adams equity theory.

Recommended Books

- 1) Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
- 2) Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall, New Delhi.
- 3) Inancevich; John and Michael T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- 4) Koontz, Harold, Cyril O'Dopnnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi.

- 5) Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
- 6) Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, New Delhi.
- 7) Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
- 8) Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
- 9) Steers, Richard M and J. Stewart Black: Organizational Behaviour, Harper Collins College Publishers, New York.
- 10) Sukla, Madhukar : Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.

M. Com: CBCS (2018 COURSE)
Group A- Advanced Accounting
Semester I
PGCOM 103: Advanced Accounting I

Total Credits-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand process amalgamation, absorption and reconstruction.
2. Acquainted with accounting theory and its role.
3. Understand and analyse cash flow accounting method.
4. Analyse and compare inflation cost accounting.

1. Amalgamation, absorption and external reconstruction

- 1.1 Accounting for amalgamation
- 1.2.1 Absorption and reconstruction (external) of companies

2. Accounting theory

- 2.1 Concept of accounting theory
- 2.2 Role of accounting theory
- 2.3 Classification of accounting theory
- 2.4 Approaches to accounting theory
- 2.5 Accounting standard
- 2.6 Generally accepted accounting principles
- 2.7 Selection of accounting principles
- 2.8 Professional development of accounting in India

3. Cash flow accounting

- 3.1 Cash flow statement

4. Inflation accounting

- 4.1 Current cost accounting

Recommended Books

1. S.K. Chakraborty and others: Accounting and Finance, Oxford University Press.
2. Company Accounts - S. Kr. Paul
3. S.N.Maheshwari-An Introduction to Accountancy
4. G. Sinha: Accounting Theory: Book World, Calcutta.
5. S. Porwal: Accounting Theory, Tata McGraw Hill.
6. Jain and Narang: Company Accounts, Kalyani Publishing Co.
7. B.P. Agarwal: Advanced Financial Accounting, Pitambar Publishers.
8. Baxter, Villiam T. : Accounting Values and Inflation.
9. Robert Seapens: Accounting in an Inflationary Environment, Macmillan, London
10. Anthony and Reece : Accounting Principles, All India Traveller Book Seller, Delhi.
11. M.C. Mallo : Theory of Evolution of Accounting Ideas, S. Chand and Co.

Journal

The Chartered Accountant, Institute of Chartered Accountants of India

M. Com: CBCS (2018 COURSE)
Group A- Advanced Accounting
Semester I
PGCOM 104: Advanced Accounting II
(Business Taxation)

Total Credits-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand basics of income tax and income tax calculation with different rates and for different heads.
2. Understand computation of total income from business and profession.

1 Introduction

- 1.1 Basis of charge of income tax
- 1.2 Rates of income tax- definition
- 1.3 Agricultural income - assesses -assessment year - casual income - charitable purpose -person - previous year -principal officer
- 1.4 Distinction between capital and revenue income and expenditure
- 1.5 Tax liability – income tax liability
- 1.6 Residence of assesses- resident in India - non-resident in India -not ordinarily resident
- 1.7 Various types of incomes- deemed Income

2. Income computation

- 2.1 Various heads of income- income from salaries
- 2.2 Income from house property
- 2.3 Income from other sources
- 2.4 Deduction to be made in computing the income from the above heads

3. Computation of total income from business and profession

- 3.1 Capital gains- definition of total income
- 3.2 Computation of total income of individual, HUF, partnership firms, association of persons - body of individual – limited company excluding electricity company, insurance company, shipping company and non-residents.
- 3.3 Aggregation of income- deductions to be made in computing total income, income which does not form part of total income.
- 3.4 Income forming part of total income but not taxable
- 3.5 Income of charitable and religious trusts and institutions
- 3.6 Set off and carry forward of losses

Recommended Books

1. Bhagwati Prasad- Income Tax Law & Practice, Navaman Aligarh.
2. V.K.Singhania- Direct Taxes Law and Practice Taxation, Publications Delhi.
3. N.A. Palkhiwala- Law and Practice of Income Tax, N.M.Tripathi, Bombay.
4. Central Sales Tax Act, M.S.S. Tax Act, Government Publications.
5. Shah – How to Invest Well, Tata McGraw Hill.
6. Dinkar Pagare-Tax Laws, S. Chand Sons.
7. S.S.Gupta- Taxman's Service Tax

Journal: Tax Saver - R.N. Lakhotiya, Delhi

M. Com: CBCS (2018 COURSE)
Group B – Marketing
Semester I
PGCOM 105: Marketing I
(Advertising and Sales Management)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and purpose of advertising in business.
2. Analyse methods of preparation of advertising budgets.
3. Acquainted with the techniques of preparing content for advertising.
4. Learn selling skills.

Objective: The basic objective of this course is to acquaint students with the theory and practice of advertising, a well also management of a firm's sales operations.

1. Advertising

- 1.1 Meaning and definition
- 1.2 Advertising as a tool of marketing
- 1.3 Advertising effects - economic and social
- 1.4 Advertising and consumer behaviour
- 1.5 Advertising science in India.

2. Advertising objectives and advertising budgets

3. Advertising media

- 2.1 Print media
- 2.2 Broadcasting media
- 2.3 Non-media advertising
- 2.4 Media planning and scheduling
- 2.5 Advertising on internet
- 2.6 Media selection decision

4. Message design and development

- 4.1 Copy development
- 4.2 Types of appeal
- 4.3 Copy testing

5. Measuring advertising effectiveness

- 5.1 Managing advertising agency
- 5.2 Client relationship
- 5.3 Promotional science in India
- 5.4 Techniques for testing advertising effectiveness.

6. Selling

- 6.1 Concept, objectives and functions of sales management
- 6.2 Fundamentals of selling, selling process
- 6.3 Salesmanship, product and customer knowledge

Recommended Books

1. Aaker, David, et. al.: Advertising Management, Prentice Hall, New Delhi.
2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore

3. Batra, Rajeev, John G. Myers and David A. Aaker : Advertising Management, Prentice Hall, New Delhi.
4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill Singapore
5. Gupta, Vaswar Das: Sales Management in Indian Perspective, Prentice Hall, Delhi.
6. Johnson, Kurtz, Schewing, Sales Management, McGraw Hill, Singapore
7. Krik C.A.: Salesmanship, Taraporewala, Bombay
8. Norris, James S. : Advertising, Prentice Hall, New Delhi.
9. Patrick, Forsyth : Sales Management Handbook, Jaico Publications, Bombay
10. Sandage C.H. and Fry Burger, Advertising - Theory and Practice, Richard D Irwin, Illinois.
11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co., New Delhi.
12. Stanton, W.J. and Spiro, R: Management of Sales Force, McGraw Hill Singapore
13. Still, Richard R. Edward W. Cundiff and Norman A.P. Govoni: Sales Management, Prentice Hall of India, Delhi.

M. Com: CBCS (2018 COURSE)
Group B- Marketing
Semester I
PGCOM 106: Marketing II
(Marketing Research)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand meaning and concept of marketing research and its implications.
2. Familiarize with the process of marketing research.

1. Introduction to marketing research

- 1.1 Importance, nature and scope of marketing research
- 1.2 Role of marketing research in marketing
- 1.3 Limitations of marketing research
- 1.4 Ethics in marketing research
- 1.5 Marketing research process and organization.

2. Implications of marketing research

- 2.1 Implication of marketing on marketing mix (4P's and extended 4 P's)
- 2.2 Marketing information system and marketing research
- 2.3 Prominent Market research agencies in India
- 2.4 Jobs in marketing research, skill sets required
- 2.5 Job and growth prospects

3. Marketing research process

- 3.1 Research process, problem formulation
- 3.2 Hypothesis statement – characteristics of a good hypothesis
- 3.3 Preparing the research proposal
- 3.4 Research designs – exploratory designs
- 3.5 Focus groups and experience surveys
- 3.6 Qualitative research techniques – depth interview and projective techniques
- 3.7 Causal research – experimental designs, internal and external validity of experiments

Recommended Books

1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
 2. Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research : Text and Cases, Richard D. Irwin, Boston.
 3. Chisnall, Peter M. : The Essence of Marketing Research, Prentice Hall, New Delhi.
 4. Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
 5. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi
 6. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
 7. Hooda, R.P.: Statistics for Business and Economics, Macmillan India, New Delhi
 8. Luck, D.J.: Marketing Research, Prentice Hall, New Delhi
 9. Tull, Donald and Hakin, Del I: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.
- Zaltman and Burger: Marketing Research, Dryden Press, Illinois.

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester I
PGCOM 107: Business Administration I
(Production and Operation Management)

Total Credit-04

Total lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and functions of production and operations management.
2. Learn the process, techniques and tools for product design and product development.
3. Understand the process and need of production planning and production control.
4. Understand the importance of material management.

1. Introduction to production and operations management

- 1.1 Meaning and functions
- 1.2 Types of production systems- mass production/flow line, continuous, intermittent, batch production, job, lots etc.
- 1.3 Service systems - recent trends in production and service system
- 1.4 Plant layout – objectives, basic principles, types, safety considerations and Environmental aspects.

2. Product design and development

- 2.1 Product design – meaning, responsibility, factors determining the design, characteristics of good design
- 2.2 Production department- stages of product design, factors responsible for product development, tools of product development, product planning, standardization, simplification and diversification, techniques of product development

3. Production planning and control

- 3.1 Production planning and control – meaning, objectives, procedures, production planning, routing, scheduling, ERP integrated system, dispatch, follow up
- 3.2 Production control -meaning, objectives, factors affecting production control, problems and cases

4. Materials management

- 4.1 Materials requirement planning –meaning, scope
- 4.2 Purchasing - purchase procedure,
- 4.3 Store keeping –functions, objectives
- 4.4 Inventory control in materials management -importance, objectives, methods and techniques

5. Quality management and productivity

- 5.1 Meaning, measurement, techniques, factors affecting productivity, measures to boost productivity- ISO 9000 to ISO 14000, role of NPC, effects of liberalization and globalization on operations management, problems of rationalization, automation and computerization
- 5.2 Preventive maintenance, inspection and quality control, Kizen five S, GMP (good manufacturing practices) quality circles, TQM

Recommended Books

1. Production and operation Management – B. S. Goel, Pragati Prakashan
2. Production and Operations Management –S. N. Chary, Tata McGraw Hill
3. Modern Production and Operation Management -Elword Buffa
4. Production Planning and Inventory Control –Magee Budman, Tata McGraw Hill
5. ISO 9000 – A Manual for TQM – Suresh D. Saurabh, S. Chand and Company
6. Essentials of Business Administration- K. A. Shantappa

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester I
PGCOM 108: Business Administration II
(Financial Management)

Total Credit-04

Total lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and definition of financial management.
2. Understand the different types of financial decisions and importance of investment decisions.
3. Acquainted with tools and process of financial statement analysis.
4. Understand the management of working capital and its importance.

1. Introduction

- 1.1 Meaning and definition of financial management
- 1.2 Role of finance manager, goals of financial management, financial systems (in India), financial assets, financial markets, financial intermediaries,
- 1.3 Regulatory infrastructure (RBI, SEBI), trends in Indian financial system

2. Investment decisions

- 2.1 Capital expenditure decisions, capital budgeting-purpose, process, types of capital investment decisions, capital budgeting techniques, capital rationing
- 2.2 Investment decision methods – average rate of return (ARR), pay back, internal rate of return (IRR), present value approach

3. Financial statements and financial analysis

- 3.1 Financial statements – concept, their anatomy, balance sheet and its utility, income statement and its utility, limitation of financial statement, financial analysis –types of analysis, utility
- 3.2 Techniques of financial analysis- fund flow analysis, ratio analysis, various ratios

4. Management of working capital-I (overview)

- 4.1 Nature of working capital
- 4.2 Understanding working capital management, its significance
- 4.3 Circular flow concept, factors affecting working capital requirements, financing of working capital

5. Management of working capital-II (cash, inventory and receivables management)

- 5.1 Problems of managing cash, strategies of cash management
- 5.2 Allocation of funds between cash, near cash assets, finance manager and inventory management, determining optimum level of inventory
- 5.3 Problems receivables management, its goals, formulating suitable credit policy, designing collection policy

Recommended Books

1. Dr. Prassanna Chandra – Financial Management Theory & Practice, McGraw Hill 6th ed.
2. Financial Management and Policy – Dr. R. M. Shrivastava, Himalaya Publishing House
3. Indian Financial System – Bharati Pathak, Dorling Kindersley (India) Pvt. Ltd.
4. Business Finance – S. C. Kuchal
5. Financial Management – I. M. Pandey
6. Financial Management – Dr. P. V. Kulkarni
8. Fundamentals of Financial Management-Horne, Wachowicz Jr. Bhaduri, Pearson Education

M. Com: CBCS (2018 COURSE)
Special Group D- Advanced Cost Accounting
Semester I
PGCOM 109: Advanced Cost Accounting I

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand different types of cost and elements of cost.
2. Understand the preparation of cost sheet.
3. Understand the classification of labor and overheads in detail.
4. Acquainted with different methods of costing.

Objective: To provide adequate knowledge on cost accounting practices.

1. Elements of costs

- 1.1 Elements of cost- material, labour and overheads
- 1.2 Material: material purchase procedure, storage and inventory Control

2. Labour

- 2.1 Classification of labour
- 2.2 Principles and methods of remuneration
- 2.3 Accounting of labour cost
- 2.4 Job evaluation and merit rating

3. Overheads

- 3.1 Meaning, classification and allocation
- 3.2 Apportionment and absorption
- 3.3 Accounting of overheads.

4. Methods of costing

- 4.1 Job costing, batch costing, unit costing
- 4.2 Contract costing, process costing, operating costing, farm costing

Recommended Books.

1. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
3. Jagtap Subhash : Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
4. Hom R Green : Cost Accounting Management Emphasis, Prentice Hall of India Pvt. Ltd.
5. S.P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
6. Ravi Kishor : Student's Guide to Cost Accounting, Taxman's, New Delhi
7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd., Delhi.
8. Saxena V.K. : Cost Accountant Textbook ,Sultan Chand and Sons, New Delhi.

M. Com: CBCS (2018 COURSE)
Special Group D- Advanced Cost Accounting
Semester I
PGCOM 110: Advanced Cost Accounting II
(Costing Techniques)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and importance of budgeting and budgetary control.
2. Acquainted with standard costing and process of setting standards.
3. Understand method of uniform costing and its importance.
4. Understand the process of interfirm comparison.

1. Budgeting & budgetary control

- 1.1 Types of budget
- 1.2 Key and limiting factor
- 1.3 Fixed and flexible budget, cash budget, zero base budget (ZBB)

2. Standard costing

- 2.1 Concepts of standard costs
- 2.2 Setting up of standards
- 2.3 Variance analysis – material, labour, overheads, sales and profit

3. Uniform costing

- 3.1 Reasons for differences in cost and costing practices
- 3.2 The application of uniform costing
- 3.3 Advantages and limitations of uniform costing

4. Inter firm comparison

- 4.1 Meaning
- 4.2 Advantages and disadvantages

Recommended Books

1. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
3. Jagtap Subhash: Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
4. Hom R Green: Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.
5. S.P. Iyengar: Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
6. Ravi Kishor: Student's Guide to Cost Accounting, Taxman's, New Delhi
7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
8. Saxena V.K.: Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M.Com: CBCS (2018 Course)
Semester II
PGCOM 201: Business Finance II

Total Credit-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the nature, structure and issues in business finance and the financial services in India.
2. Understand the stock exchange and the functioning of BSE and NSE.
3. Understand the foreign capital concept and the new dimensions in business finance of India.
4. Understand the concept of corporate restructuring along with mergers and amalgamations.

5. Stock exchange

- 5.1 Definition, importance, functions
- 5.2 Stock exchanges in India
- 5.3 Working of BSE and NSE
- 5.4 Trading mechanism, depository

6. Foreign capital

- 6.1 Role and importance
- 6.2 Various sources of foreign capital
- 6.3 Foreign direct investments, NRI fund, GDR and ADR issues
- 6.4 Foreign collaborations

7. New dimensions in business finance

- 7.1 Lease financing – meaning, importance, types of leasing
- 7.2 Lease v/s buy decision, problems and prospects of leasing in India
- 7.3 Venture capital- concept, process and methods of financing
- 7.4 Development of Venture capital in India
- 7.5 Credit Rating : meaning – need – credit rating agencies in India – methodology of credit rating

8. Corporate restructuring and finance

- 8.1.1 Forms of expansion & diversification
- 8.1.2 Acquisition, takeover & mergers, amalgamation – importance – Reason for Mergers & Amalgamation
- 4.3 Benefits of Merger & amalgamation.

Recommended Books

- 1) P.V.Kulkarni : Business Finance, Himalaya Publishing House.
- 2) K.R.Javeri : Capital Issue -Law and Methodology, M.N.Tripathi Pvt. Ltd.
- 3) I.M.Bholey : Financial Methods and Institutions , McGraw Hills ,Delhi.
- 4) K. Bhalla : Invest Management, S.Chand , New Delhi.
- 5) M.Pandey : Financial Management, Vikas Publishing House.
- 6) S.C. Kucchal : Corporation Finance ,Chaitanya Publishing House , Allahabad.
- 7) F.W.Paish : Business Finance.
- 8) Dr.M.A.Kohok : Financial Services in India, Digvijay Prakashan , Pimpalgaon-Baswant ,Dist :Nasik.
- 9) Dr.M.A.Kohok : Readings in Indian Financial Services, Digvijay Prakashan , 1070 , Shivajinagar,Pimpalgaon-Baswant ,Dist :Nasik.

10) Richard Brealey, : Fundamentals of Corporation Finance
Satewart Myres and (Latest Edition, McGraw Hill Inc.) Alen Marcus

Journals :

- i) Journal of Institute of Chartered Financial Analysts of India , Hyderabad
- ii) Finance India: Indian Institute of Finance, Delhi.

M. Com: CBCS (2018 Course)

Semester II

PGCOM 202: Management Concepts and Organisational Behaviour II

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the conceptual framework of management and organisational behaviour.
2. Understand the essential terms such as Group dynamics and leadership and their importance.
3. Understand the different conflicts in an organisations and the handling of such conflicts.
4. Understand the interpersonal and organisational communications and the barriers to such communication and their types.

1. Group dynamics and team development

- a. Group dynamics - definition and importance
- b. Types of groups, group formation,
- c. Group development, group composition, group performance factors
- d. Principle-centered approach to team development

2. Leadership

- a. Concept; leadership styles
- b. Theories - trait theory, behavioural theory, Fielder's contingency theory, Harsey and Blanchard's situational theory;
- c. Managerial grid; Likert's four systems of leadership

3. Organizational conflict

- a. Dynamics and management
- b. Sources, patterns, levels, and types of conflict
- c. Traditional and modern approaches to conflict
- d. Functional and dysfunctional organizational conflicts
- e. Resolution of conflict.

4. Interpersonal and organizational communication

- a. Concept of two-way communication
- b. Communication process
- c. Barriers to effective communication
- d. Types of organizational communication
- e. Improving communication
- f. Transaction analysis in communication

5. Organizational Development

- a. Concept; need for change, resistance to change
- b. Theories of planned change
- c. Organizational diagnosis
- d. OD intervention

Recommended Books

- 1) Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.

- 2) Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall, New Delhi.
- 3) Inancevich; John and Michael T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- 4) Koontz, Harold, Cyril O'Dopnnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw Hill, New York.
- 5) Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, And New Delhi.
- 6) Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
- 7) Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
- 8) Steers, Richard M and J. Stewart Black: Organizational Behaviour, Harper Collins College Publishers, New York.
- 9) Sukla, Madhukar: Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.

M. Com: CBCS (2018 COURSE)
Group A- Advanced Accounting
Semester II
PGCOM 203: Advanced Accounting III

Total Credits-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the coherent set of logical principles.
2. Understand the general frame of reference for the evaluation and development of accounting practices.
3. Understand the process of internal reconstruction and liquidation in the company.

1. Holding companies

- 1.1 Consolidated accounts of holding and group companies
- 1.2 Inter- company transactions (holding company with two subsidiaries only)

2. Internal reconstruction

- 2.1 Internal reconstruction including preparation of schemes
- 2.2 Alteration and reduction of share capital

3. Liquidation

- 3.1 Preparation of statement of affairs

4. Corporate financial reporting

- 4.1 Issues and problems with reference to published financial statements of companies
- 4.2 Financial reporting in respect of mutual funds, non-banking financial companies, merchant bankers, stock brokers

Recommended Books

1. S.K. Chakraborty and others: Accounting and Finance, Oxford University Press.
2. Company Accounts - S. Kr. Paul
3. S.N.Maheshwari-An Introduction to Accountancy
4. G. Sinha: Accounting Theory: Book World, Calcutta.
5. S. Porwal: Accounting Theory, Tata McGraw Hill.
6. Jain and Narang: Company Accounts, Kalyani Publishing Co.
7. B.P. Agarwal: Advanced Financial Accounting, Pitambar Publishers.
8. Baxter, Villiam T.: Accounting Values and Inflation.
9. Robert Seapens: Accounting in an Inflationary Environment, Macmillan, London
10. Anthony and Reece: Accounting Principles, All India Traveller Book Seller, Delhi.
11. M.C. Mallo: Theory of Evolution of Accounting Ideas, S. Chand and Co.

Journal

The Chartered Accountant, Institute of Chartered Accountants of India.

M. Com: CBCS (2018 COURSE)
Group A- Advanced Accounting
Semester II
PGCOM 204: Advanced Accounting IV
(Business Taxation)

Total Credit-04

Total LECTURES 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the direct tax laws as well as sales tax including the rules, notifications and case law pertaining thereto and their application to different business situations.
2. Understand in detail the concept of wealth tax along with the deemed and exempted wealth.

1. Assessment and appeals procedure

- 1.1 Penalties and prosecution, penalties imposable- reduction or waiver of penalty
- 1.2 Interest payable by assesses-fine imposable-offences and prosecution.

2. Wealth tax

- 2.1 Wealth tax- definition and meaning of various terms.
- 2.2 Deemed wealth.
- 2.3 Exempted wealth
- 2.4 Valuation of various assets for wealth tax purpose
- 2.5 Simple problems on wealth tax.

3. Professional tax, sales tax and service tax

- 3.1 Professional tax
- 3.2 Study of schedule and rates of professional tax
- 3.3 Sales tax
- 3.4 Central sales tax - problems and cases
- 3.5 Maharashtra sales tax - problems and cases
- 3.6 Service tax – statutory provisions, persons covered by service tax
- 3.7 Responsibilities for paying service tax, payment of service tax

(Note: The students should be able to calculate various taxes in this paper claiming maximum relief and exemptions available under law. They are also expected to be familiar with filling of various forms and returns.)

Recommended Books

1. Bhagwati Prasad-Income Tax Law & Practice, Navaman Aligarh.
2. V.K.Singhania-Direct Taxes Law and Practice Taxation, Publications Delhi.
3. N.A. Palkhiwala and Palkhiwala's- Law and Practice of Income Tax, N.M.Tripathi, Bombay.
4. Central Sales Tax Act, M.S.S. Tax Act, Government Publications.
5. Shah – How to Invest Well, Tata McGraw Hill.
6. Dinkar Pagare-Tax Laws S. Chand Sons.
7. S.S.Gupta- Taxman's Service Tax

Journal: Tax Saver - R.N. Lakhotiya, Delhi

M. Com: CBCS (2018 COURSE)
Group B - Marketing
Semester II
PGCOM 205: Marketing III
(Advertising and Sales Management)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Acquaint with the theory and practice of advertising as well as management of a firm's sales operation.
2. Understand the importance and process of sale planning.
3. Analyze the sales force management along with the compensation and promotion policies.
4. Understand the control process and analyze the sales volume and evaluate their performance.

1. Sales planning

- 1.1 Importance and types of sales planning
- 1.2 Sales planning process
- 1.3 Sales forecasting
- 1.4 Determining sales territories, sales quotas, and sales budget.

2. Sales organization

- 2.1 Setting up a sales organization
- 2.2 Planning process
- 2.3 Principles of determining sales organization.

3. Sales force management

- 3.1 Estimating manpower requirements for sales department
- 3.2 Planning for manpower-recruitment and selection, training and development, placement and induction
- 3.3 Motivating sales force; leading the sales force
- 3.4 Compensation and promotion policies
- 3.5 Sales meetings and contests.

4. Control process

- 4.1 Analysis of sales volume
- 4.2 Costs and profitability
- 4.3 Managing expenses of sales personnel
- 4.4 Evaluating sales force performance.

Recommended Books

1. Aaker, David, et. al.: Advertising Management, Prentice Hall, New Delhi.
2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore
3. Batra, Rajeev, John G. Myers and David A. Aaker: Advertising Management, Prentice Hall, New Delhi.
4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill Singapore
5. Gupta, Vaswar Das: Sales Management in Indian Perspective, Prentice Hall, Delhi.
6. Johnson, Kurtz, Schewing, Sales Management, McGraw Hill, Singapore
7. Krik C.A.: Salesmanship, Taraporewala, Bombay
8. Norris, James S.: Advertising, Prentice Hall, New Delhi.

9. Patrick, Forsyth : Sales Management Handbook, Jaico Publications, Bombay
10. Sandage C.H. and Fry Burger, Advertising - Theory and Practice, Richard D Irwin, Illinois.
11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co., New Delhi.
12. Stanton, W.J. and Spiro, R: Management of Sales Force, McGraw Hill Singapore
13. Still, Richard R. Edward W. Cundiff and Norman A.P. Govoni: Sales Management, Prentice Hall of India, Delhi.

M. Com: CBCS (2018 COURSE)
Group B- Marketing
Semester II
PGCOM 206: Marketing IV
(Marketing Research)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the process tools and the techniques of marketing research.
2. Understand the how to frame the sample size with sampling techniques.
3. Understand the data collection methods and the analysis of the collected data and its application in the market research.

1. Sampling plan

- 1.1 Sample frame and sampling unit
- 1.2 Sampling techniques
- 1.3 Sample size determination

2. Data collection and analysis

- 2.1 Organisation of the field work and survey errors
- 2.2 Sampling and non-sampling errors
- 2.3 Univariate, bio-variate and multi-variate data analysis
- 2.4 Report preparation and presentation

3. Applications of marketing research

- 3.1 Applications of marketing research
- 3.2 Cluster analysis for identifying market segments
- 3.3 Conjoint analysis for product research
- 3.4 Multi-dimensional scaling
- 3.5 Discriminate analysis and perceptual mapping for brand positioning research
- 3.6 Advertising research – copy testing, media selection, media scheduling
- 3.7 Market and sales analysis
- 3.8 Sales forecasting –objective and subjective methods, test marketing
- 3.9 Industrial versus consumer marketing research

4. IT enabled marketing

- 4.1 Web based marketing research
- 4.2 Using the internet for collecting secondary data, primary data
- 4.3 Advantages and limitations in data collection
- 4.4 Reach, analysis, accuracy, time

Recommended Books

10. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
11. Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research: Text and Cases, Richard D. Irwin, Boston.
12. Chisnall, Peter M.: The Essence of Marketing Research, Prentice Hall, New Delhi.
13. Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
14. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi
15. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
16. Hooda, R.P.: Statistics for Business and Economics, Macmillan India, New Delhi
17. Luck, D.J.: Marketing Research, Prentice Hall, New Delhi

18. Tull, Donald and Hakin, Del I: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.
Zaltman and Burger: Marketing Research, Dryden Press, Illinois.

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester II
PGCOM 207: Business Administration III
(Marketing Management)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the various aspects of marketing management.
2. Understand the concept of consumer behaviour, customer relationship and Understanding of brand management.
3. Understand various marketing strategies and its application in the marketing of the product and services.

4. Introduction

- 4.1 Marketing- definition and concepts of marketing and marketing management
- 4.2 Evolution of marketing (marketing orientation)
- 4.3 Types of marketing-tele marketing, e-marketing, services marketing, rural marketing
- 4.4 Features, importance and problems of rural marketing, suggestions for improvement of rural markets
- 4.5 Marketing planning, research and information system

5. Consumer behaviour

- 5.1 Meaning and concept, buying motives and consumer behaviour
- 5.2 Environment influence on consumer behaviour-economic, political, technological, global etc.
- 5.3 Consumer behaviour models and consumerism, consumer education and protection, ethics in marketing

6. Customer relationship management (CRM)

- 4.1 Concept, significance and problems, customer integration management (CIM)
- 4.2 Attracting, retaining and growing customers, forming strong customer bonds
- 4.3 Customer database and CRM

7. Marketing strategy

- 7.1 Product, price, place, promotion and process strategies
- 7.2 New product development strategy, failure of a new product, causes and remedies
- 7.3 Strategies over product life cycle, international marketing as a strategy

8. Marketing communication and brand management

- 8.1 Meaning, concept and importance
- 8.2 Media management- media selection, media effectiveness, developing an effective media plan
- 8.3 Role of a media manager, advertising campaign approaches, new trends in marketing communication

9. Brand Management

- 6.1 Brand and branding, brand equity, measurement of brand equity

6.2 Brand awareness and brand association, brand loyalty –level of brand loyalty, strategies to build and maintain brand loyalty

Recommended Books

1. Introduction to Marketing: Theory and Practice- Adrian Palmar, Oxford
2. Marketing Management- Philip Kotler, Kevin Lane Keller, Pearson Education
3. Marketing Management- Rajan Saxena – Tata McGraw Hill
4. Marketing Management - S. A. Shertekar
5. Modern Marketing Management – R. S. Davar, UBS Distribution Ltd.
6. Marketing – Biplab S. Rose, Himalaya Publishing House
7. Marketing Management – P. K. Agrawal, Pragati Prakashan,
8. Marketing Management: Analysis, Planning, Control- Philip Kotlar, Prentice Hall, Delhi
9. International Trade and Export Management- Francis Cherunilam
11. Principles and Practice of Marketing in India- Dr, C. B. Mamoria, Joshi, Mulla
12. Marketing Management – J. C. Gandhi
13. Rural Marketing – Krishna Havaladar
14. Brand Management: The Indian Context- Y. L. R. Moorthi, Vikas Publishing House

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester II
PGCOM 208: Business Administration IV
(Financial Policies and Practices)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the management and financing of working capital.
2. Understand the concepts relating to financing and investment decisions.
3. Understand the new financial instruments and the dividend policies adopted by the companies.

1. Profit planning

- 1.1 Concepts and basis of profit planning, approaches to profit planning
- 1.2 Break even analysis, proforma income statement, retention of earnings, depreciation considerations

2. Dividend policies

- 2.1 Optimal dividend policy, variables influencing dividend policy, types of dividend policy, forms of dividend payment
- 2.2 Implications of over capitalization and under capitalization

3. Financial management of business expansion

- 3.1 Business combination, acquisitions, mergers, conceptual aspects, forms, formulation of acquisition strategy
- 3.2 Assessment of financial implications of potential acquisition
- 3.3 Projected profit and loss account statement, balance sheet, cash flow statements etc.

4. New financial instruments

- 4.1 Floating rate bonds, zero interest bonds, deep discount bonds, commercial papers, participatory notes, financial derivatives
- 4.2 Derivative market -meaning, benefits, needs, types, features
- 4.3 Derivative market in India- forwards, futures and options
- 4.4 Securitization of assets - concept, mechanism, utility, growth in foreign countries and in India

5. Lease financing and venture capital

- 5.1 Lease financing - nature, types, potentiality of leasing as a source of business finance
- 5.2 Venture capital - concept, dimensions, its functions, venture capital in developing Countries and in India, operational highlights, regulatory framework in India, prerequisites for success

6. International financial management

- 6.1 World monetary system - important features, foreign exchange market and rates international parity relationships
- 6.2 Financing of foreign operations, modes and methods
- 6.3 Exchange markets: markets and dealings

Recommended Books

1. Introduction to Marketing: Theory and Practice- Adrian Palmar, Oxford
2. Marketing Management- Philip Kotler, Kevin Lane Keller, Pearson Education
3. Marketing Management- Rajan Saxena – Tata McGraw Hill
4. Marketing Management - S. A. Shertekar
5. Modern Marketing Management – R. S. Davar, UBS Distribution Ltd.
6. Marketing – Biplab S. Rose, Himalaya Publishing House
7. Marketing Management – P. K. Agrawal, Pragati Prakashan,
8. Marketing Management: Analysis, Planning, Control- Philip Kotlar, Prentice Hall, Delhi
9. International Trade and Export Management- Francis Cherunilam
11. Principles and Practice of Marketing in India- Dr, C. B. Mamoria, Joshi, Mulla
12. Marketing Management – J. C. Gandhi
13. Rural Marketing – Krishna Havaladar
14. Brand Management: The Indian Context- Y. L. R. Moorthi, Vikas Publishing House

M. Com: CBCS (2018 COURSE)
Group D- Advanced Cost Accounting
Semester II
PGCOM 209: Advanced Cost Accounting III
(Application of Cost Accounting)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the cost accounting practices with the help of understanding the treatment of amortization of interest on capital.
2. Understand the concept of value chain analysis in detail.
3. Understand the causes of difference in cost and financial accounts and learn how to reconcile them.

4. Treatment of certain items

- 4.1 General principles of treatment of depreciation
- 4.2 Amortization of interest on capital
- 4.3 Cost of finance, research and development Cost
- 4.4 Material losses- waste, scrap, spoilage, defectives

5. Value chain analysis

- 5.1 Introduction, definition
- 5.2 Role of management accountant
- 5.3 Value chain analysis – approach for assessing competitive advantage
- 5.4 Value chain analysis v/s conventional management accounting

6. Cost book keeping and reconciliation between cost and cost financial account

- 6.1 Book- keeping, cost ledgers, interlocking and integral accounts
- 6.2 Reconciliation of cost and financial accounts- reasons, needs, methods

7. Productivity

- 7.1 Meaning
- 7.2 Measurement of material, labour, capital and management productivity
- 7.3 Productivity v/s efficiency
- 7.4 Capacity- theoretical, practical and idle capacity,
- 7.5 Capacity utilization and effect of same on cost
- 7.6 Measures to improve productivity- technical, financial, operational measures
- 7.7 Restructuring of activities- business process re-engineering elementary knowledge
- 7.8 Human aspect of productivity

Recommended Books

1. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
3. Jagtap Subhash: Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
4. Hom R Green: Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.

5. S.P. Iyengar: Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
6. Ravi Kishor: Student's Guide to Cost Accounting, Taxman's, New Delhi
7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
8. Saxena V.K.: Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M. Com: CBCS (2018 COURSE)
Group D- Advanced Cost Accounting
Semester II
PGCOM 210: Advanced Cost Accounting IV
(Cost Control)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the designing and implementing of cost control, cost reduction programme and different cost system.
2. Understand the concept of Just in time and Activity based costing.
3. Understand the various pricing policies and the principles of pricing a new product.

1. Cost control and cost reduction

- 1.1 Introduction
- 1.2 Process of cost control and cost reduction
- 1.3 Cost reduction programme and its implementation: methods and techniques

2. Value analysis and value engineering

- 2.1 Just-in-time (JIT)
- 2.2 Activity based costing (ABC)

3. Marginal costing, cost volume - profit analysis and differential costing

- 3.1 Marginal costing- meaning, concept of variability of cost
- 3.2 P/V ratio, break even analysis, margin of safety
- 3.3 Cost volume profit analysis- procedure and practical application
- 3.4 Differential costing- differential costs, differential cost analysis, features of differential costing, practical application

4. Pricing decision

- 1.1 Introduction, pricing of finished product
- 1.2 Theory of price, pricing policy
- 1.3 Principles of products pricing, new product pricing , pareti analysis

Recommended Books

1. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
3. Jagtap Subhash: Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
4. Hom R Green: Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.
5. S.P. lyengar: Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
6. Ravi Kishor: Student's Guide to Cost Accounting, Taxman's, New Delhi
7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
8. Saxena V.K.: Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M. Com.: CBCS (2018 Course)
Semester II
PGGEN 21: Basics of Information Technology I

Total Credit-02

(Total Lectures: 30)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the fundamental concepts of computer.
2. Understand the principles of IT.
3. Understand the database and networking concepts.
4. Enhance their learning skills of computer.

1. Basics of Computer

- 1.1 Introduction to computer
- 1.2 Computer system, Hardware, Software
- 1.3 Computer Memory
- 1.4 Block Diagram of computer

2. User – Computer Interface

- 2.1 Interaction of user and computer
- 2.2 Operating System
- 2.3 Internet & Internet service

3. Introduction to MS OFFICE

- 4.1 Ms-Word
- 4.2 Ms-Excel
- 4.3 Ms-PowerPoint
- 4.4 Ms-Access

4. Data Communication & Computer Network

- 5.1 Introduction to computer network
- 5.2 Network types
- 5.3 LAN, WAN, MAN,
- 5.4 Topologies and Types of Topologies

Reference Books

1. [Computer Fundamental by Anita Goel by Pearson Publications](#)
2. [Computer Fundamentals by P.K Sinha](#)
3. [Computer Fundamentals by Milind Oak](#)

**M.Com: CBCS (2018 Course)
Semester II**

PGGEN 22: Consumer Protection

Total Credit-02

(Total Lectures: 30)

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the consumer and the consumer movement.
2. Understand the consumer rights and duties.
3. Understand the various laws relating to the consumers.

Unit- I: Consumer and Consumer Movement

- 1.1 Consumer
Meaning, Concept, Definition, Features
- 1.2 Three Dimensional Concept of Consumer.
 - a) Consumer as a King
 - b) Consumer as a King-pin of Democracy
 - c) Consumer as a Capital
- 1.3 Rights and Responsibilities of Consumers
- 1.4 Consumer Movement
Meaning, Importance, Objectives and Role
- 1.5 Consumer Education
Meaning, Objectives, Methods and Techniques of Consumer Education
- 1.6 Problems of Consumer-Individual and Collective Problems

Unit-II: Consumer Protection Act, 1986

- 2.1 Background, Need, Scope and Features
- 2.2 Consumer Protection Councils-Composition
Role of-
 - a. District Consumer Protection Council
 - b. State Consumer Protection Council
 - c. National Consumer Protection Council
- 2.3 Methods of Filing Complaints.
- 2.4 Machinery for Redressed – Composition
Working of -
 - a) District Consumer Redressed Forum
 - b) State Consumer Redressed Forum
 - c) National Consumer Redressed Forum

Recommended Books;

Consumer Grievance Redressal under CPA- Deepa Sharma
Consumer Protection Act in India- Niraj Kumar
Consumer Protection Act in India – V.K. Agarwal

M.Com: CBCS (2018 Course)
Semester III
PGCOM 301: Management Accounting I

Total Credit-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and concept of management accounting.
2. Acquainted with advantages and limitations of ratio analysis.
3. Understand the preparation of fund flow and cash flow statement.
4. Understand the preparation and calculation of working capital statement.

1. Introduction

- 1.1 Management accounting- meaning, nature, importance, objectives, scope and functions of management accounting
- 1.2 Role of management accounting in decision making
- 1.3 Distinction between management accounting and financial and cost accounting
- 1.4 Management accountant- his qualifications, functions, duties and responsibilities
- 1.5 Advantages and limitations of management accounting

2. Ratio Analysis

- 2.1 Meaning, advantages, limitations
- 2.2 Types of ratios- balance sheet ratios, profit and loss account ratios, liquidity ratios solvency ratios , profitability ratios and overall performance ratios

3. Fund flow and cash flow statement

- 3.1 Meaning of fund flow statement
- 3.2 Uses of fund flow statement
- 3.3 Fund flow statement and income statement
- 3.4 Preparation of fund flow statement
- 3.5 Meaning of cash flow statement
- 3.6 Preparation of cash flow statement
- 3.7 Difference between cash flow analysis and fund flow analysis
- 3.8 Utility of cash flow analysis
- 3.9 Limitations of cash flow analysis

4. Working capital management

- 4.1 Concept and definition of working capital
- 4.2 Determination of working capital
- 4.3 Assessment of working capital needs
- 4.4 Study of components of working capital, such as cash management, accounts receivable management and inventory management

RECOMMENDED BOOKS

- | | |
|-------------------------------------------------|-----------------|
| 1) Management Accountancy | J.Betty. |
| 2) Management Accounting | Manmohan Goyal. |
| 3) Principles of Management Accounting | S.N.Maheshwari |
| 4) Management Accounting Principles & Practices | M.A.Saraf. |
| 5) Management Accounting | Hingorani. |
| 6) Management Accounting | I.M.Pandey. |

7) Management Accounting

8) Management Accounting

M.Y.Khan , K.P.Jain.

M.G. Patkar.

Com: CBCS (2018 Course)
Semester III

PGCOM 302: Research Methodology I

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the need of research and different types of research.
2. Understand the process of formulation of research problem and preparation of research design.
3. Understand the different methods of data collection for research.
4. Acquainted with research report writing.

1. Introduction

- 1.1 Meaning and definitions of research
- 1.2 Objectives of research
- 1.3 Motives of research
- 1.4 Significance of research
- 1.5 Types of research
- 1.6 Role of computers in research

2. Formulation of research problem and design

- 2.1 Factors in selecting research problem
- 2.2 Formulation of research problem
- 2.3 Criteria for good research problem
- 2.4 Hypothesis- meaning, characteristics and kinds
- 2.5 Formulation of hypothesis
- 2.6 Research design- meaning, need, features
- 2.7 Components of research design

3. Data collection

- 3.1 Sources-primary and secondary
- 3.2 Primary- observation, interview, questionnaire
- 3.3 Secondary- internal and external
- 3.4 Analysis and interpretation of data

4. Report writing

- 4.1 Meaning and definitions
- 4.2 Precaution in report writing
- 4.3 Steps in report writing
- 4.4 Structure and layout of research report
- 4.5 Requisites of a good research report
- 4.6 Use of report for further research

Recommended Books

1. Rao K.V.- Research Methodology in Commerce and Management (Starling)
2. C.R.Kothari- Research Methodology (Willey)
3. U.N.I.D.O. Centre, Management for Evaluation of Industrial Projects (N.N. Publication)
4. Wilkinson, Bhandarkar, Methodology and Techniques of Social Research (Himalaya Publication).
5. Research Methodology- C.M.Chaudhary
6. Falk B. - The Internet (BPB).

7. Turner P.C.- Users Guide
8. Research Methodology in Social Sciences, G.C.Pande
9. Research Methodology in Social Sciences, Sharma, Prasad Satyanarayan
Scientific Social Surveys and Research - Puling Young

M. Com: CBCS (2018 COURSE)
Group A- Advanced Accounting
Semester III
PGCOM 303: Advanced Accounting V

Total Credit-04

Total LECTURES 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the valuation of corporate shares and goodwill.
2. Acquainted with single entry system and fund based accounting.
3. Analyse different developments in accounting over the period of years.

1. Valuation of shares and goodwill

- 1.1 Valuation of shares-need for valuation
- 1.2 Methods of valuation of shares
- 1.3 Valuation of goodwill- needs for valuation
- 1.4 Methods of valuation of goodwill

2. Single entry system

Some special accounting issues and their treatment.

3. Fund based accounting

- 3.1 Introduction
- 3.2 Special features of accounting for educational institutions
- 3.3 Accounting for government grants

4. Development in accounting

- 4.1 Value added statement, economic value added statement
- 4.2 Human resources accounting
- 4.3 Accounting for intangible assets
- 4.4 Environmental accounting

Recommended Books

1. Shukla and Garewal-Advanced Accounts, S. Chand, Delhi.
2. Advanced Accounting - R.L.Gupta & M. Radhaswamy
3. Accountancy - S.Kr. Paul
4. Company Accounts - S.Kr. Paul
5. R.L. Gupta-Advanced Accounts, S. Chand, Delhi.
6. Jain and Narang-Company Accounts, Kalyani, Ludhiana
7. Chio, FDS and Muelle G.G. - An Introduction to Multinational Accounting Prentice Hall.
8. Towards International Standardization of Corporate Accounting and Reporting, United Nations (U.IX 1982)
9. S.P. Iyengar-Advanced Accounting, S. Chand and Sons.
10. Baker-Advanced Financial Accounting, Tata McGraw Hill.
11. Anyanentow- International Handbook of Accounting Education and Certification Pergamen, Allied Publishers, Oxford.
12. N.D. Gupta-Accounting Standards-Indian and International, S, Chand and Sons.

Journal

A Journal of Accounting and Finance - Research Development Association, Jaipur

M. Com :CBCS(2018 COURSE)
Group A- Advanced Accounting
Semester III
PGCOM 304: Advanced Accounting VI
(Auditing)

Total Credit-04

Total Lectures- 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning, objects and classes of audit.
2. Learn, vouching and verification of audit sampling.
3. Understand the process of audit of limited companies and public undertakings.

1. Introduction

- 1.1. Meaning and importance
- 1.2. Objects and classes of audit
- 1.3. Audit programme and procedure
- 1.4. Evaluation of internal control procedures and techniques including questionnaire, flow chart
- 1.4. Internal audit and external audit, co-ordination between the two.

2. Vouching and verification and audit sampling

- 2.1 Special audit
- 2.2 Techniques
- 2.3 Selective verification, statistical sampling
- 2.4 Special audit procedure - physical verification of assets, direct circularization of debtors and creditors
- 2.5 Analytical review procedures
- 2.6 Improving the efficiency of auditing and system auditing, risk based auditing

3. Audit of limited companies and public undertakings

- 3.1 Qualifications and appointments of company auditors
- 3.2 Powers, duties and liabilities of auditor
- 3.3 Verification of assets and liabilities
- 3.4 Audit of public undertakings

Recommended Books

1. Stettler-Auditing Principles, Prentice Hall of India.
2. Kamal Gupta- Contemporary Auditing, Tata McGraw Hill.
3. M.D. Paula-The Principles of Auditing.
4. J. Prakash-Auditing, Principles and Practice, Kalyani, Ludhiyana.
5. Spicer and Peglar- Practical Auditing.
6. Rajnathan-Cost and Management Audit, Tata McGraw Hill.
7. Audit Manual - Indian Audit and Accounts Services, Government of India.

M. Com: CBCS (2018 COURSE)
Group B - Marketing
Semester III
PGCOM 305: Marketing V
(International Marketing)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the nature and importance of international marketing.
2. Analyse international environment and its external factors and its impact on international marketing decisions.
3. Understand the process of selection of foreign market.
4. Acquainted with different decisions related to products.

1. Introduction to international marketing

- 1.1 Nature and significance
- 1.2 Complexities in international marketing
- 1.3 Transition from domestic to transnational marketing
- 1.4 International market orientation - EPRG framework
- 1.5 International market entry strategies.

2. International marketing environment

- 2.1 Internal environment
- 2.2 External environment - geographical, demographic, economic, socio-cultural, political and legal environment;
- 2.3 Impact of environment on international marketing decisions.

3. Foreign market selection

- 3.3 Global market segmentation
- 3.1 Selection of foreign markets
- 3.3 International positioning

4. Product decisions

- 4.1 Product planning for global markets
- 4.2 Standardization vs. product adaptation
- 4.3 New product development
- 4.4 Management of international brands
- 4.5 Packaging and labeling
- 4.6 Provision of sales related services

5. Pricing decisions

- 5.1 Environmental influences on pricing decision
- 5.2 International pricing policies and strategies.

Recommended Books

1. Czinkota, M.R.: International Marketing, Dryden Press, Boston.
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C.: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J.(ED) : International Marketing, Reader, Routledge, London.

7. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.
8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.

M. Com: CBCS (2018 COURSE)
Group B- Marketing
Semester III
PGCOM 306: Marketing VI
(Services Marketing)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the concept of services marketing.
2. Understand the concept of marketing mix, 4ps and extended 3p's of marketing.
3. Learn the concept and importance of relationship marketing.

1. Service marketing

- 1.1 Introduction
- 1.2 Nature
- 1.3 Characteristics of services marketing
- 1.4 Importance of services marketing
- 1.5 Reasons for growth in service marketing
- 1.6 Classification of Services
 - i) Consumer
 - ii) Industrial
- 1.7 Consumer vs. industrial services
- 1.8 Global and Indian scenario

2. Service marketing mix- Part A

- 2.1 Extended services marketing mix: going beyond the 4 Ps
- 2.2 Introduction to the 7 Ps marketing mix
- 2.3 Product –service product, standalone service products and service products bundled along with tangible products
- 2.4 Service life cycle
- 2.5 Service quality models– Gronroos model – PZB Gaps model
- 2.6 SERVQUAL and SERVPERF.
- 2.7 Price – factors involved in pricing a service product
- 2.8 Demand variation and capacity constraints measures to respond to changes in demand
- 2.9 Strategies to manage perishability
- 2.10 Reshaping demand using effective pricing
- 2.11 Pricing under various conditions
- 2.12 Place - distribution strategies for services, challenges in distribution of services
- 2.13 Role of internet.
- 2.14 Promotion –objectives and plans for services
- 2.15 Personal selling – advertising and sales promotion in service industry
- 2.16 Increasing use of below the line promotions

3. Service marketing mix- Part B

- 3.1 People – the key role of people in a service business
- 3.2 Services marketing triangle
- 3.3 Service profit chain - service encounter
- 3.4 Training and development of employees – motivation and empowerment

- 3.5 Physical evidence – services capes – nature of physical evidence - importance of physical evidence in understanding services – tangibilising through physical evidence
 - 3.6 Process – strategies for managing inconsistency
 - 3.7 Service blue printing – employees’ role in services – customers’ role in services– Customer service in service marketing
 - 3.8 Monitoring and measuring customer satisfaction
 - 3.9 Order taking and fulfillment - managing the waiting process
 - 3.10 Defects, failures and recovery
 - 3.11 Service guarantee - handling complaints effectively.
- 4. Relationship marketing**
- 4.1 Paradigm shift in marketing – from marketing warfare to co-operative approach
 - 4.2 Competitive advantage through relationship marketing
 - 4.3 RM in industrial and consumer markets
 - 4.4 IT enabled RM, emergence of CRM
 - 4.5 Database marketing – data warehousing and data mining- pitfalls of IT focus in RM – ethical issues – customer privacy.

Recommended Books

1. Service Marketing - Valarie A Zeithmal, Mary Zobniter
 2. Service Marketing - Helen Woodruff.
 3. Service Marketing - Rolan Rust, Anthony Zahorik, Tomothy Keningham Addison Wesley
 4. Service Marketing - SM Jha
 5. Service Marketing - Ravi Shankar
 6. The Essence Services Marketing - Adrean Payne
- Service Marketing - Rampal & Gupta

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester III
PGCOM 307: Business Administration V
(Human Resource Management)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the need and importance of Human Resource Management.
2. Acquainted with objectives of manpower planning and need of training and development.
3. Understand the process of performance appraisal and merit rating.
4. Understand the different strategies related to retirement, separation and retrenchment.

1. Human resource management

- 1.1 Concept, approaches, functions, challenges of HRM in Indian context and in changing business scenario
- 1.2 Human resource environment -technology and structure, network organisations, virtual organisations, workforce diversity, demographic changes
- 1.3 Entry of female employees in the workforce, dual career employees, employee leasing, contract labour, global competition, global sourcing of labour, WTO and labour standards

2. Manpower planning

- 2.1 Objectives, estimating manpower requirement
- 2.2 Recruitment and selection - sources of recruitment and process of selection and assessment devices, retention of manpower, succession
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3. Training and development

- 3.1 Training process and methodology, need and objectives, training procedure
- 3.2 Methods of training and aids, evaluation of training programmes

4. Performance appraisal and merit rating

- 4.1 Definition, methods of performance appraisal, result based performance appraisal, errors, ethics in performance appraisal, 360 degree feedback
- 4.2 Merit rating - promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation

5. Retirement/separation/retrenchment strategies

- 5.1 Kinds of retirement, VRS and separation schemes, early retirement plans, resignation, discharge, dismissal, suspension, lay off
- 5.2 New concepts in HRM- New concepts of customer service level and agreement, SQDCS, HR audit, benchmarking, downsizing, H R outsourcing

Recommended Books

- 1) Human Resource Management - Garry Dessler
- 2) Human Resource Management - R S Dwiwedi
- 3) Human Resource Management - V P Michael
- 4) Human Resource Management - Mirza and Saiyadin
- 5) Managing Human Resource - Arun Monappa
- 6) Strategic Human Resource Management - Charles R. Green
- 7) Strategic Human Resource Management - Kandula
- 8) Strategic Human Resource Management - Jeffery B. Mello
- 9) Personnel & Human Resource Management - Robert Mat & Jhon Jackson

- 10) Dynamics of Personnel Administration - Dr. Rudrabasavraj
- 11) Personnel & Human Resource Management- A. M. Saxena
- 12) *Manushyabal Vyavasthapan Va Audyogik Sambandha*- Dr. Madhavi Mitra

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester III
PGCOM 308: Business Administration VI
(Organisational Behaviour)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and importance of organizational behaviour.
2. Analyse the conceptual framework for the study of OB.
3. Understand the impact of perception, personality and attitude on the OB.
4. Understand the need of motivation at workplace and study of emotional intelligence.

1. Introduction to organisational behavior (OB)

- 1.1 Definition and goals of OB
- 1.2 Theoretical and conceptual frameworks for the study of OB
- 1.3 Role of information technology in organization and impact of globalisation on organisational behaviour
- 1.4 Models of OB -autocratic, custodial, supportive, collegial and SOBC

2. Organisational designs and culture

- 2.1 Horizontal network and virtual designs
- 2.2 Definition and characteristics of organisational culture
- 2.3 Creating and maintaining a culture

3. Perception, personality and attitudes

- 3.1 Process of impression management
- 3.2 Meaning of personality attributes
- 3.3 Dimensions of attitude, attitude change
- 3.4 Job satisfaction, outcomes of job satisfaction

4. Motivational processes and emotional intelligence

- 4.1 Types of motives - primary, general, secondary
- 4.2 Theories of work motivation - Maslow, Herzberg, Vroom
- 4.3 Meaning of emotional intelligence
- 4.4 Emotional intelligence in the workplace

5. Stress and conflict

- 5.1 Causes of stress- extra organisational, organisational, group and individual
- 5.2 Types of conflict- intra-individual, interactive
- 5.3 The effects of stress and conflict
- 5.4 Managing stress and conflict

6. Groups and teams

- 6.1 Types of groups
- 6.2 Groups cohesiveness
- 6.3 Dysfunctions of group
- 6.4 Types of teams and team building

Recommended Books

- 1) Organisational Behaviour - Fried Luthans
- 2) Human Behaviour at Work – J. W. Newstorm
- 3) Organisation Behaviour: Text and Cases- Games K. Aswathappa
- 4) Organisational Behaviour - Stephen Robbins
- 5) Organisational Behaviour –Dr. Mrs. Oak & Mrs. Kulkarni

M. Com: CBCS (2018 COURSE)
Group D- Advanced Cost Accounting
Semester III
PGCOM 309: Advanced Cost Accounting V
(Cost Audit)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and definitions of cost audit.
2. Understand the role of cost auditor.
3. Understand the content of cost audit report.
4. Learn the process of cost audit – planning and execution.

1. Introduction

- 1.1 Meaning, definitions, objectives and scope of cost audit
- 1.2 Advantages of cost audit
- 1.3 The concepts of efficiency audit
- 1.4 Proprietary audit, social audit, system audit

2. Cost auditor

- 2.1 Qualifications, disqualifications, appointment,
- 2.2 Remuneration and removal of cost auditor, Status
- 2.3 Relationship with financial auditor –
- 2.4 Rights, duties, responsibilities and liabilities of cost auditor under Companies Act 1956
- 2.5 Cost and Works Accountants Act 1959 and other statutes as amended from time to time

3. Cost audit – planning and execution

- 3.1 Familiarization with the industry
- 3.2 The production process, system and procedure
- 3.3 List of records preparation of the cost audit programme
- 3.4 Verification of cost records
- 3.5 Evaluation of internal control system
- 3.6 Audit notes and working papers
- 3.7 Cost audit in electronic data processing environment

4. Cost audit report

- 4.1 Detail contents of the report
- 4.2 Distinction between notes and qualification to the report
- 4.3 Cost auditor's observation and conclusions
- 4.4 Study of cost audit report rules u/s 233 (b) and cost accounting records rules u/s 209 (1) (d) of the Companies Act 1956

5. Numerical problems on cost audit

- 5.1 Calculation of prices to be quoted
- 5.2 Valuation of closing stock of raw material, W.I.P., finished goods, scrap, power cost,
- 5.3 Calculation of different ratios, suggestions for improvements,
- 5.4 Element wise contribution to the variation of profits, costing and financial profit and loss accounting
- 5.5 Reconciliation between cost profit and financial profit

Recommended Books

1. Cost Audit and Management Audit: D. Datta Chowdhary, Central Publication ,Kolkata
 2. I.C.W.A Publications
 - (A) Industry wise Cost Accounting Record Rules and Cost Audit Report Rules
 - (B) Guidelines on Cost Audit
 - (C) Cost Audit Reports Rules
 - (D) Cost Audit Social Objectives.
 3. Cost Audit and Management Audit: V.K. Saxena and C.D. Vashist, S. Chand and Sons, Delhi.
 4. Cost Audit & Management Audit: N.P. Agarwal
 5. The Management Audit: P. William, Leonar
 6. Efficiency Audit: Mohanlal Jain, Printwel ,Jaipur
 7. Efficiency Audit: Laxmi Narayan – Longman.
 8. ICWA- Cost Audit Social Objectives
 9. Laws on Cost Audit- N. Banerjee, International Law Book Centre, Kolkata .
 10. Cost and Management Audit- Rajnath, Tata McGraw Hill
- Journal** – ‘Management Accountant’ ICWAI

M. Com: CBCS (2018 COURSE)
Group D- Advanced Cost Accounting
Semester III
PGCOM 310: Advanced Cost Accounting VI
(Management Audit)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the meaning and concept of management audit.
2. Learn the difference between financial and management audit.
3. Acquainted with the process of management audit.
4. Analyse various aspects to be considered while analyzing corporate image.

1. Management audit

- 1.1 Introduction-definition-concept of management audit
- 1.2 Difference between financial audit & management audit
- 1.3 Objectives, importance & scope of management audit
- 1.4 Relationship among different audits

2. Procedure of management audit

- 2.1 Preliminaries of management audit
- 2.2 Conduct & essentials of management audit
- 2.3 Programme of management audit

3. Evaluation of corporate image

- 3.1 Meaning & concept of corporate image
- 3.2 Corporate image programme
- 3.3 Management audit & corporate image
- 3.4 Numerical problems on evaluation of corporate image
- 3.5 Critical path method (CPM), programme evaluation and review techniques

4. Different areas of management audit

- 4.1 Corporate service audit, corporate development audit and social cost
- 4.2 Benefit analysis, evaluation of consumer services, research and development, corporate culture, personnel development

5. Operational audit

- 5.1 Meaning & concept of operational audit, objectives,
- 5.2 Plan for operational audit, approach, method, evaluation, recommendations and reporting under operational audit
- 5.3 Program for operational audit

Recommended Books

1. Cost Audit and Management Audit: D. Datta Chowdhary, Central Publication, Kolkata
2. I.C.W.A Publications: (A) Industry wise Cost Accounting Record Rules and Cost Audit Report Rules (B) Guidelines on Cost Audit (C) Cost Audit Reports Rules (D) Cost Audit Social Objectives.
3. Cost Audit and Management Audit: V.K. Saxena and C.D. Vashist, S. Chand and Sons, Delhi.
4. Cost Audit & Management Audit: N.P. Agarwal
5. The Management Audit: P. William, Leonar
6. Efficiency Audit: Mohanlal Jain, Printwel, Jaipur
7. Efficiency Audit: Laxmi Narayan – Longman.
8. ICWA- Cost Audit Social Objectives

9. Laws on Cost Audit-

N. Banerjee, International Law Book Centre

10. Cost and Management Audit- Rajnath, Tata McGraw Hill

Journal – 'Management Accountant' ICWAI

M.Com: CBCS (2018 Course)
Semester-III
PGGEN 33: INCOME TAX MANAGEMENT
SYLLABUS

TotalCredits: 2

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the basic concepts in taxation.
2. Understand the calculations pertaining to computation of income under various heads.
3. Acquainted with the process of e-filing of returns.

Unit I

Basic concepts of taxation

Assesse - Person - Income - Assessment year - Previous year – Capital and revenue receipts and expenditure – Residential status – Incidence of tax – Exempted income

Unit II

Computation of income under various heads

Income from salary - Income from house property - Income from business and profession - Income from capital gains - Income from other sources – Deductions from gross total income

Unit III

Filing of returns

Forms of returns – TDS provision and filing of income tax return - Online filing of income tax return

Recommended Books:

Income Taxes, Laws and Practice - Bhagawati Prasad, Taxmanns Publications
Direct Taxes Law and Practice - Dr. Vinod K. Singhanian & Dr. Kapil Singhanian
Income Tax Law and Practice - Mahesh Chandra & Shukla, Pragati Publications
Elements of Income Tax – B. B. Lal, Konark Publishers Pvt. Ltd.
Corporate Tax Planning – Girish Ahuja & Dr. Ravi Gupta, Bharat Law House Pvt. Ltd.

M.Com: CBCS (2018 Course)
Semester IV
PGCOM 401: Management Accounting II

Total Credit-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the accounting concepts, tools and techniques for managerial decisions.
2. Understand budget and the budgetary control measures their objectives and types.
3. Understand the concept of marginal costing and standard costing.
4. Understand the evaluation techniques and methods of long term investments for decision taking.

1. Budget and budgetary control

- 1.1 Meaning, nature and scope of budget and budgetary control
- 1.2 Objectives, advantages and limitations of budgets and budgetary control
- 1.3 Types of classification of budgets- financial budget or cash budgets, master budget, flexible budget, capital budget.

2. Marginal costing

- 2.1 Concept of marginal cost- meaning, definition and importance
- 2.2 Advantages and limitations of marginal costing, aid to management
- 2.3 Break-even analysis, profit volume ratio, margin of Safety, break even chart,
- 2.4 Cost volume profit analysis, differential cost analysis, decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

3. Long term investment decisions

- 3.1 Capital budgeting- meaning, importance
- 3.2 Evaluation technique and methods- pay back method, average rate of return method, discounted payback period, discounted cash flow method, internal rate of return method, profitability index, calculation of discount factor

4. Standard costing

- 4.1 Meaning of standard cost and standard costing
- 4.2 Advantages and limitations of standard costing
- 4.3 Types and setting of standards
- 4.4 Variance analysis- material, labour and overhead variance
- 4.5 Managerial uses of variance

RECOMMENDED BOOKS

- | | |
|-------------------------------------------------|----------------------|
| 1) Management Accountancy | J.Betty. |
| 2) Management Accounting | Manmohan Goyal. |
| 3) Principles of Management Accounting | S.N.Maheshwari |
| 4) Management Accounting Principles & Practices | M.A.Saraf. |
| 5) Management Accounting | Hingorani. |
| 6) Management Accounting | I.M.Pandey. |
| 7) Management Accounting | M.Y.Khan , K.P.Jain. |

**M. Com: CBCS (2018 Course)
Semester IV**

PGCOM 402: Research Methodology II

(Project Report)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Establish the linkage between theory and practice through the market research.

There will be a project work carrying 100 marks which is compulsory for M. Com. Students. The students will have to select a topic from the syllabus of the papers studied at M. Com. Part I or Part II under special papers. Students are expected to prepare the project report based on the field work and survey and studying the current trends under the guidance of their guide teacher. They will have to submit the report on 15 days before the commencement of theory examinations of the University. Project viva voce will be conducted at the end of semester IV but before theory examination.

The project will carry total 100 marks out of which 60 marks will be allotted for project report and 20 marks will be allotted for project viva voce to be conducted by internal teacher and external teacher (examiner) appointed by the University while 20 marks will be allotted for synopsis submitted by the student.

Note: The list of suggested areas for project work will be notified in due course.

**M. Com: CBCS (2018 COURSE)
Group A- Advanced Accounting
Semester IV**

PGCOM 403: Advanced Accounting VII

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the various accounting practices and the issues in business operations.
2. Understand the accounting of branches and and underwriters.
3. Understand the various accounting packages.
4. Understand the International Accounting Standards.

1. Branch accounting

- 1.1 independent branches
- 1.2 Accounting at head office and branch

- 1.3 Some special transactions
- 1.4 Foreign branches
- 1.5 Rules of converting trial balance of foreign branch in head office currency
- 2. **Underwriter's accounting**
 - 2.1 Underwriting agreement
 - 2.2 Determination of the liability of underwriters
- 3. **Accounting for packages**
- 4. **International accounting**
 - 4.1 Application of international accounting standard
 - 4.2 Comparative study of basic concepts of international accounting standards
 - 4.3 US GAAP and standards in India.

Recommended Books

1. Shukla and Garewal-Advanced Accounts, S. Chand, Delhi.
2. Advanced Accounting - R.L.Gupta & M. Radhaswarny
3. Accountancy - S.Kr. Paul
4. Company Accounts - S.Kr. Paul
5. R.L. Gupta-Advanced Accounts, S. Chand, Delhi.
6. Jain and Narang-Company Accounts, Kalyani, Ludhiana
7. Chio, FDS and Muelle G.G. - An Introduction to Multinational Accounting, Prentice Hall.
8. Towards International Standardization of Corporate Accounting and Reporting, United Nations (U.IX 1982)
9. S.P. Iyengar-Advanced Accounting, S. Chand and Sons.
10. Baker-Advanced Financial Accounting, Tata McGraw Hill.
11. Anyanentow-International Handbook of Accounting Education and Certification, Pergamen, Allied Publishers, Oxford.
12. N.D. Gupta-Accounting Standards-Indian and International, S, Chand and Sons.

Journal

A Journal of Accounting and Finance - Research Development Association, Jaipur

M. Com: CBCS (2018 COURSE)
Group A- Advanced Accounting
Semester IV
PGCOM 404: Advanced Accounting VIII
(Auditing)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the methods of auditing and their overall application.
2. Understand the procedure of auditing the specialized units.
3. Understand the channels of communication of the auditor with his stakeholders.
4. Establish the recent trends in the auditing.

1. Audit of specialized units

- 1.1 Special features of audit of banks
- 1.2 Charitable trusts
- 1.3 Co-operative societies
- 1.4 Multinational companies

2. Investigation

- 2.1 Meaning
- 2.2 Difference between audit and investigation
- 2.3 Various classes of investigation
- 2.4 Provisions in Companies Act
- 2.5 Investigation for business purchase

3. Auditor's communication

- 3.1 Corporate reporting- objectives
- 3.2 Types of audit reports- qualified reports, statutory reports
- 3.3 Critical appraisal of auditor's reports

4. Recent trends in auditing

- 4.1 Cost audit
- 4.2 Tax audit
- 4.3 Management audit
- 4.4 Efficiency audit
- 4.5 Proprietary audit
- 4.6 VEM audit
- 4.7 Government system of audit

Recommended Books

1. Stettler-Auditing Principles, Prentice Hall
2. Kamal Gupta- Contemporary Auditing, Tata McGraw Hill
3. M.D. Paula-The Principles of Auditing.
4. J. Prakash- Auditing, Principles and Practice, Kalyani, Ludhiana.
5. Spicer and Peglar- Practical Auditing.
6. Rajnathan- Cost and Management Audit, Tata McGraw Hill.
7. Audit Manual - Indian Audit and Accounts Services, Government of India.

M. Com: CBCS (2018 COURSE)
Group B - Marketing
Semester IV

**PGCOM 405: Marketing VII
(International Marketing)**

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the conceptual framework of international marketing management.
2. Understand the different distribution channels and logistic systems.
3. Understand the planning, organizing and control in the international marketing.
4. Analyze the emerging issues and development in the international marketing.

1. Promotion decisions

- 1.1 Complexities and issues
- 1.2 International advertising
- 1.3 Personal selling
- 1.4 Sales promotion and public relations

2. Distribution channels and logistics

- 2.1 Functions and types of channels
- 2.2 Channel selection decisions
- 2.3 Selection of foreign distributors/agents and managing relations with them
- 2.4 International logistics decisions.

3. International marketing planning, organizing and control

- 3.1 Issues in international marketing planning
- 3.2 International marketing information system
- 3.3 Organizing and controlling
- 3.4 International marketing operations

4. Emerging issues and developments in international marketing

- 4.1 Ethical and social issues
- 4.2 International marketing of services
- 4.3 Information technology and international marketing
- 4.4 Impact of globalization; WTO.

Recommended Books

1. Czinkota, M.R.: International Marketing, Dryden Press, Boston.
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C.: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J. (ED): International Marketing, Reader, Routledge, London.
7. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, and New Delhi.
8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.
9. Vasudeva P.K. International Marketing; Excel Books, New Delhi.

M. Com: CBCS (2018 COURSE)

**Group B- Marketing
Semester IV
PGCOM 406: Marketing VIII
(Services Marketing)**

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the process and techniques of service marketing.
2. Understand the concept of service quality and positioning of services.
3. Analyze the various roles and management of services in the industry with the advancement in the information technology.

1. Positioning of services

- 1.1 Introduction, definition, meaning
- 1.2 Characteristic feature leading to differentiation
- 1.3 Positioning strategies
- 1.4 Evaluation of positioning options
- 1.5 Alternate corporate positioning strategies
- 1.6 Network of perceptions.

2. Service quality

- 2.1 Introduction, importance
- 2.2 Service quality gap model
- 2.3 Components of service quality
- 2.4 Factors influencing service quality

3. Role and management of services

- 3.1 Strategic role of services – every business in a service business
- 3.2 Contribution of services to customer satisfaction
- 3.3 Sustainable competitive advantage
- 3.4 Services as key differentiators for even manufacturing industries
- 3.5 Managing the services marketing effort
- 3.6 Performance measurement, enhancement and control
- 3.7 Customer encounter management

4. Information technology and services marketing applications

- 4.1 Role of IT services, e-services
- 4.2 Online consumer behaviour – self-service technologies
- 4.3 Services marketing applications –financial services, hospitality services, education services, IT services, hotel services, event management services, consultancy services, retailing services, telecommunication services, not for profit services and social services, government services, NGO services, etc.

Recommended Books

1. Service Marketing - Valarie A Zeithmal, Mary Zobniter
2. Service Marketing - Helen Woodruff.
3. Service Marketing - Rolan Rust, Anthony Zahorik, Tomothy Keningham Addison Wesley

4. Service Marketing - SM Jha
5. Service Marketing - Ravi Shankar
6. The Essence Services Marketing - Adrean Payne
7. Service Marketing - Rampal & Gupta

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester IV
PGCOM 407: Business Administration VII
(Recent Advances in Business Administration)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Establish the current trends in business administration.
2. Understand the various approaches to the quality management.
3. Understand the concept of Enterprise resource Planning.
4. Analyze the cross cultural management system.

1. Contemporary issues in business administration

- 1.1 Change management - concept, significance
- 1.2 Managing change- important features, dimensions
- 1.3 Approaches towards managing change
- 1.4 Futuristic and strategic approach toward changing business environment.

2. Approaches to quality management

- 2.1 Kaizen
- 2.2 Total quality management
- 2.3 Six sigma technique- features and utility
- 2.4 Five S system of quality management

3. Enterprise resource planning

- 3.1 Concept and features of enterprise resource planning
- 5.2 Tools of enterprise resource planning
- 5.3 Applying enterprise resource planning in business
- 5.4 Computers and enterprise resource planning

4. Cross cultural management system

- 4.1 Global management system- concept and significance
- 4.2 Issues in cross cultural management
- 4.3 Acquisition and mergers- role and importance
- 4.4 Current trends in acquisitions and mergers national and international

scenario

Recommended Books

- 1) Organisational Behaviour - Frued Luthans
- 2) Human Behaviour at Work – J. W. Newstorm
- 3) Human Resource Management - Mirza and Saiyadin
- 4) Managing Human Resource - Arun Monappa

- 5) Strategic Human Resource Management - Charles R. Green
- 6) *Manushyabal Vyavasthapan Va Audyogik Sambandha*- Dr. Madhavi Mitra
- 7) Essentials of Management- Knootz Weiandrich
- 8) Business Policy- Kazmi.
- 9) Principles of Management- Tripathi Reddey

M. Com: CBCS (2018 COURSE)
Group C- Business Administration
Semester IV
PGCOM 408: Business Administration VIII
(Advance Concepts in Business Administration)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the current trends in business administration along with corporate governance and turnaround management.

1. Concept of organizational change

- 1.1 Effectiveness and development of skills of change agent.

2. Organizational climate and culture, power and policies

- 2.1 The process of empowerment creativity and innovation.

3. Corporate governance

- 3.1 Concept, importance
- 3.2 Role of board of directors, auditors and shareholders in corporate governance
- 3.3 Corporate governance in India
- 3.4 Measures to improve corporate governance.

4 Comparative management

- 4.1 Concept and importance
- 4.2 Comparison between American, Japanese and Indian Management.

5. Turnaround management

- 5.1 Concept and significance of turnaround management
- 5.2 Techniques of turnaround management
- 5.3 Turn around management prerequisite for success
- 5.4 Take over and turn around management
- 5.5 Restructuring and reorganization of business

Recommended Books

- 1) Organisational Behaviour - Fried Luthans
- 2) Human Behaviour at Work – J. W. Newstorm
- 3) Human Resource Management - Mirza and Saiyadin
- 4) Managing Human Resource - Arun Monappa
- 5) Strategic Human Resource Management - Charles R. Green
- 6) *Manushyabal Vyavasthapan Va Audyogik Sambandha*- Dr. Madhavi Mitra
- 7) Essentials of Management- Knootz Weiandrich
- 8) Business Policy- Kazmi.
- 9) Principles of Management- Tripathi Reddey

M. Com: CBCS (2018 COURSE)
Group D- Advanced Cost Accounting
Semester IV
PGCOM 409: Advanced Cost Accounting VII
(Recent Advances in Cost Accounting and Cost Systems)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the recent advances in Cost Accounting and Cost Systems.
2. Understand the important Cost accounting Standards.
3. Understand the meaning of Excise audit, VAT audit and productivity audit.
4. Understand the six sigma and their levels.

1. Cost accounting standards (CAS)

- 1.1 CAS-1 to 5 and 7 (Final) and CAS-6, CAS-8 to 12
(Drafts and amendments subject to finalization from time to time)
www.mycwai.org & www.aicmas.com can be referred

2. Excise audit, VAT audit and productivity audit

- 2.1 u/s 14A, 14AA, under Central Excise Act and VAT audit with reference to meaning, scope, procedure and reports
- 2.2 Productivity audit- meaning, problems of productivity
- 2.3 Audit and means to overcome the problems

3. Enterprise resource planning (ERP)

- 3.1 Introduction, features and benefits of ERP
- 3.2 Reasons for implementation

4. 5 S and six sigma and cost control

- 4.1 5 S and cost control- meaning
- 4.2 Phases-1. Seiri 2. Seiton 3. Seiso 4. Seiketsu 5. Shitsuke
- 4.3 Implementation and utility of 5 S
- 4.4 Six sigma and cost control -historical review, origin & meaning
- 4.5 Sigma level-methods-DMAIC & DMADV

5. Study of journal- Management Accountant

- 5.1 By reading of Journal of the ICWAI- 'Management Accountant' issues from July to September (of the respective academic year) and getting acquainted with recent changes and developments.

Recommended Books

- | | |
|-------------------|-----------|
| 1. Indirect Taxes | V.S.Datey |
| 2. Indirect Taxes | Ahuja |

Journals:

'Management Accountant' ICWAI, Kolkata
Cost Accounting Standards ICWAI, Kolkata

M. Com: CBCS (2018 COURSE)
Group D- Advanced Cost Accounting
Semester IV
PGCOM 410: Advanced Cost Accounting VIII
(Responsibility Accounting and Cost Systems)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

1. Understand the Recent Advances in Cost Accounting and Cost Systems.
2. Understand the product life cycle along with different phases of product life cycle.
3. Understand the methods of costing and the cost centres.

1. Responsibility accounting and reporting

- 1.1 Definition, meaning and principles
- 1.2 Controllable and non-controllable costs
- 1.3 Centers of control, cost centers
- 1.4 Revenue centre, responsibility centre, profit centre
- 1.5 Performance measurement
- 1.6 Reporting to different levels of management

2. Costing system design and installation

- 2.1 Study of production process, objectives
- 2.2 Selection of method of costing
- 2.3 Creating cost center and cost codes
- 2.4 Deciding basis of apportionment of various overheads
- 2.5 Deciding methods of absorption
- 2.6 Fixing responsibility and designing suitable MIS
- 2.7 Designing and installing cost system in computer environment

3. Life cycle costing

- 3.1 Introduction, product life cycle
- 3.2 Phases and characteristics of product life cycle
- 3.3 Stages of product life cycle
- 3.4 Product life cycle costing
- 3.5 Features and benefits of life cycle costing

4. Recent Development in Cost Accounting

- 4.1 Activity based costing
- 4.2 Target costing
- 4.3 Strategy cost management
- 4.4 Cost accounting in service sector like banking, insurance etc.

Recommended Books

1. Ravi Kishor: Student's Guide to Cost Accounting, Taxman's, New Delhi
2. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
3. Cost Audit and Management Audit: D. Datta Chowdhary, Central Publication, Kolkata

4. Jagtap Subhash: Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
5. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
6. N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta



**BHARATI VIDYAPEETH
(DEEMED TO BE UNIVERSITY), PUNE**

**Faculty of Arts, Social Sciences and Commerce
M. Com. - Master of Commerce
Old Syllabus**

“Social Transformation Through Dinamic Education”



BHARATI VIDYAPEETH (DEEMED TO BE UNIVERSITY)
YASHWANTRAO MOHITE COLLEGE OF ARTS, SCIENCE AND COMMERCE,
PUNE 411038

Accredited with 'A+' Grade (2017) by NAAC
'A' Grade University Status by MHRD, Govt. of India
Accredited (2004) & Reaccredited (2011) with 'A' Grade by NAAC



MASTER OF COMMERCE (M. Com.) PROGRAME

CBCS 2012 COURSE STRUCTURE

Under the Faculty of Arts, Social Sciences and Commerce

TO BE IMPLEMENTED FROM ACADEMIC YEAR 2012-13

BHARATI VIDYAPEETH UNIVERSITY, PUNE (INDIA)
Master of Commerce (M. Com.) Course Structure
(Choice Based Credit and Grade System)
Under The Faculty of Arts, Social Sciences and Commerce
(To be implemented from June 2012)

The purpose of Master of Commerce (M. Com.) degree course structure and syllabus has a distinct objective to equip the students with the knowledge, skills and attitude to become more suitable for the present and emerging globalised job market. The courses are intended to impart intensive knowledge and training in the subject and help the students to acquire wider perspectives both for research and professional application. The syllabus has been designed student-centered where; there is flexibility for the students to have a greater choice of courses appropriate to their interest, needs and long term goals. The courses are offered with Choice Based Credit and Grade System thus facilitating the students to have core courses over the four semesters for mastering in the subject by acquiring required depth and at the same time to select non-core optional courses of his/her choice and based on his/her aptitude from any subject.

1. Objectives:

1. To provide an opportunity to the students to acquire advanced knowledge of specialized subjects.
2. To equip and train the students to accept the challenges of changing corporate world.
3. To equip the students for seeking suitable careers and entrepreneurship abilities.
4. To study methods of data collection and its interpretations.
5. To develop communication and analytical skills.

2. Eligibility for Admission:

A candidate who has passed the B. Com. or B.B.A. of this University or any other recognised university or any graduate of this or any other recognised university shall be permitted to take admission to the M. Com. degree course of this University.

3. Intake Capacity:

The intake capacity for the course will be 60 students every year.

4. Course Structure:

The M. Com. degree course will be of two year duration consisting of four semesters and of minimum 100 credits as below:

Sr.	Semester	Total Credits
1	Semester I	24
2	Semester II	24
3	Semester III	24
4	Semester IV	28
	Grand Total	100

In each Semester, there will be four papers of 100 marks each out of which 40 marks will be for Internal Assessment (attendance, home assignments, class tests, long term papers, classroom presentations) and 60 marks for University Examination. Thus M. Com. degree examination, four Semesters shall be of 1600 marks and of minimum 100 credits altogether. The following shall be the course structure.

Semester I

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester I	Core Compulsory	PGCOM 101	Business Finance-I	04	06	03	40	60	100	
		PGCOM 102	Management Concepts & Organisational Behaviour-I	04	06	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 103	Advanced Accounting-I	04	06	03	40	60	100	
		PGCOM 104	Advanced Accounting-II	04	06	03	40	60	100	
		Group B								
		PGCOM 105	Marketing-I	04	06	03	40	60	100	
		PGCOM 106	Marketing-II	04	06	03	40	60	100	
		Group C								
		PGCOM 107	Business Administration-I	04	06	03	40	60	100	
		PGCOM 108	Business Administration-II	04	06	03	40	60	100	
		Group D								
		PGCOM 109	Cost Accounting-I	04	06	03	40	60	100	
		PGCOM 110	Cost Accounting-II	04	06	03	40	60	100	
		Non-Core Optional	To earn extra credits a student may opt for any number of the following subjects:							
PGGEN 11	Soft Skills - I		02	02	02	20	30	50		
PGGEN 12	Basics of Information Technology		02	02	02	20	30	50		
PGGEN 13	Bioinformatics		02	02	02	20	30	50		

Semester II

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester II	Core Compulsory	PGCOM 201	Business Finance-II	04	06	03	40	60	100	
		PGCOM 202	Management Concepts & Organisational Behaviour-II	04	06	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 203	Advanced Accounting-III	04	06	03	40	60	100	
		PGCOM 204	Advanced Accounting-IV	04	06	03	40	60	100	
		Group B								
		PGCOM 205	Marketing-III	04	06	03	40	60	100	
		PGCOM 206	Marketing-IV	04	06	03	40	60	100	
		Group C								
		PGCOM 207	Business Administration-III	04	06	03	40	60	100	
		PGCOM 208	Business Administration-IV	04	06	03	40	60	100	
		Group D								
		PGCOM 209	Cost Accounting-III	04	06	03	40	60	100	
		PGCOM 210	Cost Accounting-IV	04	06	03	40	60	100	
		Non-Core Optional	To earn extra credits a student may opt for any number of the following subjects:							
	PGGEN 21		Scientific Writing	02	02	02	20	30	50	
	PGGEN 22		Consumer Protection	02	02	02	20	30	50	
	PGGEN 23		Basics of Cyber Security	02	02	02	20	30	50	

Semester III

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester III	Core Compulsory	PGCOM 301	Management Accounting-I	04	06	03	40	60	100	
		PGCOM 302	Research Methodology-I	04	06	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 303	Advanced Accounting-V	04	06	03	40	60	100	
		PGCOM 304	Advanced Accounting-VI	04	06	03	40	60	100	
		Group B								
		PGCOM 305	Marketing-V	04	06	03	40	60	100	
		PGCOM 306	Marketing-VI	04	06	03	40	60	100	
		Group C								
		PGCOM 307	Business Administration-V	04	06	03	40	60	100	
		PGCOM 308	Business Administration-VI	04	06	03	40	60	100	
		Group D								
		PGCOM 309	Cost Accounting-V	04	06	03	40	60	100	
		PGCOM 310	Cost Accounting-VI	04	06	03	40	60	100	
	Non-Core Optional	To earn extra credits a student may opt for any number of the following subjects:								
		PGGEN 31	English for Specific Purposes	02	02	02	20	30	50	
PGGEN 32		Clinical Biochemistry	02	02	02	20	30	50		
PGGEN 33		Income Tax Management	02	02	02	20	30	50		

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester IV	Core Compulsory	PGCOM 401	Management Accounting-II	04	06	03	40	60	100	
		PGCOM 402	Research Methodology-II (Project Report)	04	10	--	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 403	Advanced Accounting-VII	04	06	03	40	60	100	
		PGCOM 404	Advanced Accounting-VIII	04	06	03	40	60	100	
		Group B								
		PGCOM 405	Marketing-VII	04	06	03	40	60	100	
		PGCOM 406	Marketing-VIII	04	06	03	40	60	100	
		Group C								
		PGCOM 407	Business Administration-VII	04	06	03	40	60	100	
		PGCOM 408	Business Administration-VIII	04	06	03	40	60	100	
		Group D								
		PGCOM 409	Cost Accounting-VII	04	06	03	40	60	100	
		PGCOM 410	Cost Accounting-VIII	04	06	03	40	60	100	

5. Course Code:

A course is identified by a course code designated by a string of eight alphanumeric characters and a course title (seven alphanumeric characters in case of non-core optional). In a course code the five characters of the string indicate the level and Faculty offering the course and the later first numeric character designates semester number while last two numeric characters designate a particular course number (last one numeric character in case of non-core optional).

6. Scheme of Examination:

The examination of regular students of M. Com. degree course of the Bharati Vidyapeeth University admitted in the academic session 2012-13 and after shall be based on-

- (a) Semester Examinations,
- (b) Continuous Assessment,

- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (IA) of 40 marks and the University Examination (UE) of 60 marks/3 hours duration at the end of each semester. A candidate who will secure at least 40% of marks allotted to each paper will be given 6 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

The IA for each paper will be of 40 marks which will be carried out by the department during the term. The IA may be in the forms of written tests, seminars, term papers, presentations, assignments, orals or any such others. Here will be at least two types of assessments given above.

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.

7. Research Project Work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of Marks

Synopsis with working bibliography (Internal Assessment):	40 Marks
A full Project Report (Minimum 50-80 pages):	40 Marks
Viva Voce:	20 Marks

As the Research Project is based on the self study done by the candidate and evaluated for 100 marks altogether, 10 credits will be awarded to a successful candidate in this subject. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidate has to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

8. Standard of Passing:

A candidate is required to obtain at least 24 marks out of 60 to pass in each paper at University Examination. A candidate shall be declared to have passed in the paper provided he/she has secured an aggregate of 40% marks in the IA and UE taken together or minimum 'D' grade in IA and UE taken together in each paper. Passing in IA is not compulsory.

9. Classification of Successful Candidates:

Candidates who secured not less than 60% of aggregate marks (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class. All other successful candidates shall be declared to have passed in Second Class. Candidates who obtain 70% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided they pass all the examinations (theory papers, practicals, project and viva-voce) prescribed for the course in the first appearance.

A student who passes in all the courses will be declared to have passed the M. Com. degree with the following honours.

CGPA in [4.00, 4.99]	-- Pass Class
CGPA in [5.00, 5.49]	-- Second Class
CGPA in [5.50, 5.99]	-- Higher Second Class
CGPA in [6.00, 7.99]	-- First Class
CGPA in [8.00, 10.00]	-- First Class with Distinction

10. Scheme of Credits:

Sixty (60) hours of teaching will lead to four credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit each. Each semester shall offer 24 credits or more.

11. Medium of Instruction:

The medium of instruction and examination shall be in English. However, students can write their papers in Marathi also.

12. Extra Credits:

Regular students can also opt for extra credits if the departmental committee agrees. A student must at the commencement of the semester communicate which extra credits he/she is going to opt. A student can enroll for extra credits over and above the total 100 credits prescribed for the course with following options:

- Attend and appear for the exam of the opted extra credits. However in such case grades of the extra credit will not be counted for arriving at GPA.
- Only attend the classes for the opted extra credit.

The extra credit course can be selected from within the institute or any other faculties of Bharati Vidyapeeth University offering courses for Faculty of Arts, Social Sciences and Commerce or Faculty of Science, which will be declared at the commencement of session. Such extra credits will be mentioned separately in the grade sheet.

13. Grade Points Scheme:

The term grading system indicates a 10-point scale of evaluation of the performances of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0,69.9]	A	8.0
[60.0,64.9]	B+	7.0
[55.0,59.9]	B	6.0
[50.0,54.9]	C+	5.5
[45.0,49.9]	C	5.0
[40.0,44.9]	D	4.5
[00.0, 39.9]	F	0.0

14. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UE, grade in IA, grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CGPA) will be shown. Further, the equivalent percentage of marks corresponding to SGPA and CGPA will be shown. The formula to convert SGPA or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA/SGPA is in } [4.00, 6.00] \\ 05 \times \text{CGPA} + 30 & \text{if CGPA/SGPA is in } [6.00, 9.00] \\ 25 \times \text{CGPA} - 150 & \text{if CGPA/SGPA is in } [9.00, 10.00] \end{cases}$$

The above formula computes to the following table:

Range in % of Marks	Range of CGPA	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00,8.99]	A+	
[65.0,67.9]	[7.00,7.99]	A	First Class
[60.0,64.9]	[6.00,6.99]	B+	
[55.0,59.9]	[5.50,5.99]	B	Higher Second Class
[50.0,54.9]	[5.00,5.49]	C+	Second Class
[45.0,49.9]	[4.50,4.99]	C	Pass Class
[40.0,44.9]	[4.00,4.49]	D	
[00.0, 39.9]	[0.00,3.99]	F	Fail

M. Com. Part – I
Semester I (Choice Based Credit & Grade System)
PGCOM 101: Business Finance I

(Total Hours 60)

Objectives: To provide understanding of nature, structure and issues in business finance and financial services in India.

- 1. Introduction to business finance**
 - 1.1 Concept - nature – scope - objectives and importance
 - 1.2 Organisation of finance department

- 2. Strategic financial planning**
 - 2.1 Meaning, objectives, steps in financial planning
 - 2.2 Limitations of financial planning
 - 2.3 Estimation of fixed and working capital
 - 2.4 Over and under capitalization
 - 2.5 Watered stock

- 3. Sources of Business Finance**
 - 3.1 Short term & long term
 - 3.2 Corporate securities – public deposits
 - 3.3 Finance from Banks & other financial institutions
 - 3.4 Mutual funds – self financing.

- 4. Marketing of securities**
 - 4.1 Meaning – importance – methods
 - 4.2 Public issue, right issue & private placement.
 - 4.3 SEBI – objectives – functions – role and achievements.

Recommended Books

- | | |
|----------------------------------------------------|------------------------------------------|
| 1. Essentials of Business Finance | Dr.R.M.Shrivastav |
| 2. Business Finance | Dr.P.V.Kulkarni |
| 3. Corporation Finance | C.Kuchal |
| 4. Investment and Securities Market in India | V.A.Avdhani |
| 5. Corporate Financial Policy | Guthmann and Dougall |
| 6. Readings in Indian Financial Services | Digvijay |
| 7. Corporate Finance | Brealey, Richard A. & Steward C
Myers |
| 8. Stock Exchange and Investment | Raghunathan |
| 9. Stock Exchange Trading in India | Gupta L.C. |
| 10. Capital Issues, SEBI and Listing | Chandratre K.R. |
| 11. Corporate Mergers, Amalgamations & Take over | Verma J.C. |
| 12. Corporate Restructuring and Indian Perspective | Mattoo P.K. |
| 13. Financial Services in India | M.A.Kohok |

M. Com. Part I
Semester I (Choice Based Credit & Grade System)
PGCOM 102: Management Concepts and Organisational Behaviour I

(Total Hours 60)

Objectives: The objective of this course is to help students to understand the conceptual framework of management and organizational behaviour.

1. Schools of management thought

- 1.1 Scientific process
- 1.2 Human behaviour and social system school
- 1.3 Decision theory school
- 1.4 Quantitative and system school
- 1.5 Contingency theory of management
- 1.6 Functions of a manager

2. Managerial functions

- 2.1 Planning - concept, significance, types
- 2.2 Organizing - concept, principles, theories, types of organizations
- 2.3 Authority, responsibility, power, delegation, decentralization
- 2.4 Staffing, directing
- 2.5 Coordinating, control - nature, process, and techniques

3. Organizational behaviour

- 3.1 Organizational behaviour- concept and significance
- 3.2 Relationship between management and organizational behaviour,
- 3.3 Emergence and ethical perspective; attitudes; perception; learning; personality
- 3.4 Transactional analysis

4. Motivation

- 4.1 Process of motivation
- 4.2 Theories of motivation - Need hierarchy theory, Theory X and Theory Y, Two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor room's expectancy theory, Stacy Adams equity theory.

Recommended Books

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall, New Delhi.
4. Inancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
5. Koontz, Harold, Cyril O'Dopnnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
7. Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, New Delhi.
8. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
9. Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
10. Steers, Richard M and J. Stewart Black: Organizational Behaviour, Harper Collins College Publishers, New York.
11. Sukla, Madhukar : Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.

M. Com. Part I
Group A- Advanced Accounting
Semester I (Choice Based Credit & Grade System)
PGCOM 103: Advanced Accounting I

(Total Hours 60)

Objective: The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for the evaluation and development of accounting practices.

- 1. Amalgamation, absorption and external reconstruction**
 - 1.1 Accounting for amalgamation
 - 1.2 Absorption and reconstruction (external) of companies
- 1. Accounting theory**
 - 2.1 Concept of accounting theory
 - 2.2 Role of accounting theory
 - 2.3 Classification of accounting theory
 - 2.4 Approaches to accounting theory
 - 2.5 Accounting standard
 - 2.6 Generally accepted accounting principles
 - 2.7 Selection of accounting principles
 - 2.8 Professional development of accounting in India
- 3. Cash flow accounting**
 - 3.1 Cash flow statement
- 4. Inflation accounting**
 - 4.1 Current cost accounting

Recommended Books

1. S.K. Chakraborty and others: Accounting and Finance, Oxford University Press.
2. Company Accounts - S. Kr. Paul
3. S.N.Maheshwari-An Introduction to Accountancy
4. G. Sinha: Accounting Theory: Book World, Calcutta.
5. S. Porwal: Accounting Theory, Tata McGraw Hill.
6. Jain and Narang: Company Accounts, Kalyani Publishing Co.
7. B.P. Agarwal: Advanced Financial Accounting, Pitambar Publishers.
8. Baxter, Villiam T. : Accounting Values and Inflation.
9. Robert Seapens: Accounting in an Inflationary Environment, Macmillan, London
10. Anthony and Reece : Accounting Principles, All India Traveller Book Seller, Delhi.
11. M.C. Mallo : Theory of Evolution of Accounting Ideas, S. Chand and Co.

Journal

The Chartered Accountant, Institute of Chartered Accountants of India

M. Com. Part I
Group A- Advanced Accounting
Semester I (Choice Based Credit & Grade System)
PGCOM 104: Advanced Accounting II
(Business Taxation)

(Total Hours 60)

Objective: The course is designed to provide understanding of direct tax laws as well as sales tax including the rules, notification and case law pertaining thereto and their application to different business situations.

1 Introduction

- 1.1 Basis of charge of income tax
- 1.2 Rates of income tax- definition
- 1.3 Agricultural income - assesses -assessment year - casual income - charitable purpose -person - previous year -principal officer
- 1.4 Distinction between capital and revenue income and expenditure
- 1.5 Tax liability – income tax liability
- 1.6 Residence of assesses- resident in India - non-resident in India -not ordinarily resident
- 1.7 Various types of incomes- deemed Income

2. Income computation

- 2.1 Various heads of income- income from salaries
- 2.2 Income from house property
- 2.3 Income from other sources
- 2.4 Deduction to be made in computing the income from the above heads

3. Computation of total income from business and profession

- 3.1 Capital gains- definition of total income
- 3.2 Computation of total income of individual, HUF, partnership firms, association of persons - body of individual – limited company excluding electricity company, insurance company, shipping company and non-residents.
- 3.3 Aggregation of income- deductions to be made in computing total income, income which does not form part of total income.
- 3.4 Income forming part of total income but not taxable
- 3.5 Income of charitable and religious trusts and institutions
- 3.6 Set off and carry forward of losses

Recommended Books

1. Bhagwati Prasad- Income Tax Law & Practice, Navaman Aligarh.
2. V.K.Singhania- Direct Taxes Law and Practice Taxation, Publications Delhi.
3. N.A. Palkhiwala- Law and Practice of Income Tax, N.M.Tripathi, Bombay.
4. Central Sales Tax Act, M.S.S. Tax Act, Government Publications.
5. Shah – How to Invest Well, Tata McGraw Hill.
6. Dinkar Pagare-Tax Laws, S. Chand Sons.
7. S.S.Gupta- Taxman’s Service Tax

Journal

Tax Saver - R.N. Lakhotiya, Delhi

M. Com. Part I
Group B – Marketing
Semester I (Choice Based Credit & Grade System)
PGCOM 105: Marketing I
(Advertising and Sales Management)

(Total Hours 60)

Objective: The basic objective of this course is to acquaint students with the theory and practice of advertising, as well as management of a firm's sales operations.

1. Advertising

- 1.1 Meaning and definition
- 1.2 Advertising as a tool of marketing
- 1.3 Advertising effects - economic and social
- 1.4 Advertising and consumer behaviour
- 1.5 Advertising science in India.

2. Advertising objectives and advertising budgets

3. Advertising media

- 2.1 Print media
- 2.2 Broadcasting media
- 2.3 Non-media advertising
- 2.4 Media planning and scheduling
- 2.5 Advertising on internet
- 2.6 Media selection decision

4. Message design and development

- 4.1 Copy development
- 4.2 Types of appeal
- 4.3 Copy testing

5. Measuring advertising effectiveness

- 5.1 Managing advertising agency
- 5.2 Client relationship
- 5.3 Promotional science in India
- 5.4 Techniques for testing advertising effectiveness.

6. Selling

- 6.1 Concept, objectives and functions of sales management
- 6.2 Fundamentals of selling, selling process
- 6.3 Salesmanship, product and customer knowledge

Recommended Books

- 1. Aaker, David, et. al.: Advertising Management, Prentice Hall, New Delhi.
- 2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore
- 3. Batra, Rajeev, John G. Myers & David A. Aaker : Advertising Management, Prentice Hall, N. Delhi.
- 4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill Singapore
- 5. Gupta, Vaswar Das: Sales Management in Indian Perspective, Prentice Hall, Delhi.
- 6. Johnson, Kurtz, Schewing, Sales Management, McGraw Hill, Singapore
- 7. Krik C.A.: Salesmanship, Taraporewala, Bombay
- 8. Norris, James S. : Advertising, Prentice Hall, New Delhi.
- 9. Patrick, Forsyth : Sales Management Handbook, Jaico Publications, Bombay
- 10. Sandage C.H. and Fry Burger, Advertising - Theory and Practice, Richard D Irwin, Illinois.
- 11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co., New Delhi.
- 12. Stanton, W.J. and Spiro, R: Management of Sales Force, McGraw Hill Singapore
- 13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni : Sales Management, Prentice Hall of India, Delhi.

M. Com. Part I
Group B- Marketing
Semester I (Choice Based Credit & Grade System)
PGCOM 106: Marketing II
(Marketing Research)

(Total Hours 60)

Objective: The purpose of this course is to enable students learn the process, tools and techniques of marketing research.

1. Introduction to marketing research

- 1.1 Importance, nature and scope of marketing research
- 1.2 Role of marketing research in marketing
- 1.3 Limitations of marketing research
- 1.4 Ethics in marketing research
- 1.5 Marketing research process and organization.

2. Implications of marketing research

- 2.1 Implication of marketing on marketing mix (4P's and extended 4 P's)
- 2.2 Marketing information system and marketing research
- 2.3 Prominent Market research agencies in India
- 2.4 Jobs in marketing research, skill sets required
- 2.5 Job and growth prospects

3. Marketing research process

- 3.1 Research process, problem formulation
- 3.2 Hypothesis statement – characteristics of a good hypothesis
- 3.3 Preparing the research proposal
- 3.4 Research designs – exploratory designs
- 3.5 Focus groups and experience surveys
- 3.6 Qualitative research techniques – depth interview and projective techniques
- 3.7 Causal research – experimental designs, internal and external validity of experiments

Recommended Books

1. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
2. Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research : Text and Cases, Richard D. Irwin, Boston.
3. Chisnall, Peter M. : The Essence of Marketing Research, Prentice Hall, New Delhi.
4. Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
5. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi
6. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
7. Hooda, R.P.: Statistics for Business and Economics, Macmillan India, New Delhi
8. Luck, D.J.: Marketing Research, Prentice Hall, New Delhi
9. Tull, Donald and Hakin, Del I: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.
10. Zaltman and Burger : Marketing Research, Dryden Press, Illinois.

M. Com. Part I
Group C- Business Administration
Semester I (Choice Based Credit & Grade System)
PGCOM 107: Business Administration I
(Production and Operation Management)

(Total Hours 60)

Objective: To impart knowledge regarding production and management techniques, process, tools and acquaint the students with the knowledge of marketing functions, techniques and strategies.

1. Introduction to production and operations management

- 1.1 Meaning and functions
- 1.2 Types of production systems- mass production/flow line, continuous, intermittent, batch production, job, lots etc
- 1.3 Service systems - recent trends in production and service system
- 1.4 Plant layout – objectives, basic principles, types, safety considerations and environmental aspects.

2. Product design and development

- 2.1 Product design – meaning, responsibility, factors determining the design, characteristics of good design
- 2.2 Production department- stages of product design, factors responsible for product development, tools of product development, product planning, standardization, simplification and diversification, techniques of product development

3. Production planning and control

- 3.1 Production planning and control – meaning, objectives, procedures, production planning, routing, scheduling, ERP integrated system, dispatch, follow up
- 3.2 Production control -meaning, objectives, factors affecting production control, problems and cases

4. Materials management

- 4.1 Materials requirement planning –meaning, scope
- 4.2 Purchasing - purchase procedure,
- 4.3 Store keeping –functions, objectives
- 4.4 Inventory control in materials management -importance, objectives, methods and techniques

5. Quality management and productivity

- 5.1 Meaning, measurement, techniques, factors affecting productivity, measures to boost productivity- ISO 9000 to ISO 14000, role of NPC, effects of liberalization and globalization on operations management, problems of rationalization, automation and computerization
- 5.2 Preventive maintenance, inspection and quality control, Kizen five S, GMP (good manufacturing practices) quality circles, TQM

Recommended Books

- 1. Production and operation Management – B. S. Goel, Pragati Prakashan
- 2. Production and Operations Management –S. N. Chary, Tata McGraw Hill
- 3. Modern Production and Operation Management -Elword Buffa
- 4. Production Planning and Inventory Control –Magee Budman, Tata McGraw Hill
- 5. ISO 9000 – A Manual for TQM – Suresh D. Saurabh, S. Chand and Company
- 6. Essentials of Business Administration- K. A. Shantappa

M. Com. Part I
Group C- Business Administration
Semester I (Choice Based Credit & Grade System)
PGCOM 108: Business Administration II
(Financial Management)

(Total Hours 60)

- Objective:**
- 1) To develop the ability to analyse and interpret various tools of financial analysis and planning.
 - 2) To gain knowledge of management and financing of working capital.
 - 3) To understand concepts relating to financing and investment decision.

1. Introduction

- 1.1 Meaning and definition of financial management
- 1.2 Role of finance manager, goals of financial management, financial systems (in India), financial assets, financial markets, financial intermediaries,
- 1.3 Regulatory infrastructure (RBI, SEBI), trends in Indian financial system

2. Investment decisions

- 2.1 Capital expenditure decisions, capital budgeting-purpose, process, types of capital investment decisions, capital budgeting techniques, capital rationing
- 2.2 Investment decision methods – average rate of return (ARR), pay back, internal rate of return (IRR), present value approach

3. Financial statements and financial analysis

- 3.1 Financial statements – concept, their anatomy, balance sheet and its utility, income statement and its utility, limitation of financial statement, financial analysis –types of analysis, utility
- 3.2 Techniques of financial analysis- fund flow analysis, ratio analysis, various ratios

4. Management of working capital-I (overview)

- 4.1 Nature of working capital
- 4.2 Understanding working capital management, its significance
- 4.3 Circular flow concept, factors affecting working capital requirements, financing of working capital

5. Management of working capital-II (cash, inventory and receivables management)

- 5.1 Problems of managing cash, strategies of cash management
- 5.2 Allocation of funds between cash, near cash assets, finance manager and inventory management, determining optimum level of inventory
- 5.3 Problems receivables management, its goals, formulating suitable credit policy, designing collection policy

Recommended Books

1. Dr. Prassanna Chandra – Financial Management Theory & Practice, McGraw Hill 6th ed.
2. Financial Management and Policy – Dr. R. M. Shrivastava, Himalaya Publishing House
3. Indian Financial System – Bharati Pathak, Dorling Kindersley (India) Pvt. Ltd.
4. Business Finance – S. C. Kuchal
5. Financial Management – I. M. Pandey
6. Financial Management – Dr. P. V. Kulkarni
7. Fundamentals of Financial Management-Horne, Wachowicz Jr. Bhaduri, Pearson Education

M. Com. Part I
Group D- Advanced Cost Accounting
Semester I (Choice Based Credit & Grade System)
PGCOM 109: Advanced Cost Accounting I

(Total Hours 60)

Objective: To provide adequate knowledge on cost accounting practices.

1. Elements of costs

- 1.1 Elements of cost- material, labour and overheads
- 1.2 Material : material purchase procedure, storage and inventory Control

2. Labour

- 2.1 Classification of labour
- 2.2 Principles and methods of remuneration
- 2.3 Accounting of labour cost
- 2.4 Job evaluation and merit rating

3. Overheads

- 3.1 Meaning, classification and allocation
- 3.2 Apportionment and absorption
- 3.3 Accounting of overheads.

4. Methods of costing

- 4.1 Job costing, batch costing, unit costing
- 4.2 Contract costing, process costing, operating costing, farm costing

Recommended Books

- 1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd., New Delhi
- 2. N.K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
- 3. Jagtap Subhash : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune
- 4. Hom R Green : Cost Accounting Management Emphasis, Prentice Hall of India Pvt. Ltd.
- 5. S.P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
- 6. Ravi Kishor : Student's Guide to Cost Accounting, Taxman's, New Delhi
- 7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd., Delhi.
- 8. Saxena V.K. : Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M. Com. Part I
Special Group D- Advanced Cost Accounting
Semester I (Choice Based Credit & Grade System)
PGCOM 110: Advanced Cost Accounting II
(Costing Techniques)

(Total Hours 60)

Objective: To equip the students for designing and implementing cost control, cost reduction programme and different cost system.

1. Budgeting & budgetary control

- 1.1 Types of budget
- 1.2 Key and limiting factor
- 1.3 Fixed and flexible budget, cash budget, zero base budget (ZBB)

2. Standard costing

- 2.1 Concepts of standard costs
- 2.2 Setting up of standards
- 2.3 Variance analysis – material, labour, overheads, sales and profit

3. Uniform costing

- 3.1 Reasons for differences in cost and costing practices
- 3.2 The application of uniform costing
- 3.3 Advantages and limitations of uniform costing

4. Inter firm comparison

- 4.1 Meaning
- 4.2 Advantages and disadvantages

Recommended Books

- 1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd., New Delhi
- 2. N.K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
- 3. Jagtap Subhash : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune
- 4. Hom R Green : Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.
- 5. S.P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
- 6. Ravi Kishor : Student's Guide to Cost Accounting, Taxman's, New Delhi
- 7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
- 8. Saxena V.K. : Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M. Com. Part I
Semester II (Choice Based Credit & Grade System)
PGCOM 201: Business Finance II

(Total Hours 60)

Objectives: To provide understanding of nature, structure & issues in business finance and financial services in India.

1. Stock exchange

- 1.1 Definition, importance, functions
- 1.2 Stock exchanges in India
- 1.3 Working of BSE and NSE
- 1.4 Trading mechanism, depository

2. Foreign capital

- 2.1 Role and importance
- 2.2 Various sources of foreign capital
- 2.3 Foreign direct investments, NRI fund, GDR and ADR issues
- 2.4 Foreign collaborations

3. New dimensions in business finance

- 3.1 Lease financing – meaning, importance, types of leasing
- 3.2 Lease v/s buy decision, problems and prospects of leasing in India
- 3.3 Venture capital- concept, process and methods of financing
- 3.4 Development of Venture capital in India
- 3.5 Credit Rating : meaning – need – credit rating agencies in India – methodology of credit rating

4. Corporate restructuring and finance

- 4.1.1 Forms of expansion & diversification
- 4.1.2 Acquisition, takeover & mergers, amalgamation – importance – Reason for Mergers & Amalgamation
- 4.3 Benefits of Merger & amalgamation.

Recommended Books

- 1. P.V.Kulkarni : Business Finance ,Himalaya Publishing House.
- 2. K.R.Javeri : Capital Issue -Law and Methodology, M.N.Tripathi Pvt. Ltd.
- 3. I.M.Bholey : Financial Methods and Institutions , McGraw Hills ,Delhi.
- 4. K. Bhalla : Invest Management, S.Chand , New Delhi.
- 5. M.Pandey : Financial Management, Vikas Publishing House.
- 6. S.C. Kucchal : Corporation Finance ,Chaitanya Publishing House , Allahabad.
- 7. F.W.Paish : Business Finance.
- 8. Dr.M.A.Kohok : Financial Services in India, Digvijay Prakashan, Pimpalgaon-(B), Dist :Nasik.
- 9. Dr.M.A.Kohok : Readings in Indian Financial Services, Digvijay Prakashan, Pimpalgaon-Baswant ,Dist :Nasik.
- 10. Richard Brealex , Satewart Myres and Alen Marcus : Fundamentals of Corporation Finance (Latest Edition) McGraw Hill Inc.

Journals

- 1. Journal of Institute of Chartered Financial Analysts of India , Hyderabad
- 2. Finance India: Indian Institute of Finance, Delhi.

M. Com. Part I
Semester II (Choice Based Credit & Grade System)
PGCOM 202: Management Concepts and Organisational Behaviour II

(Total Hours 60)

Objectives: The objective of this course is to help students understand the conceptual framework of management and organizational behaviour.

1. **Group dynamics and team development**
 - 1.1 Group dynamics - definition and importance
 - 1.2 Types of groups, group formation,
 - 1.3 Group development, group composition, group performance factors
 - 1.4 Principle-centered approach to team development
2. **Leadership**
 - 2.1 Concept; leadership styles
 - 2.2 Theories - trait theory, behavioural theory, Fielder's contingency theory, Harsey and Blanchard's situational theory;
 - 2.3 Managerial grid; Likert's four systems of leadership
3. **Organizational conflict**
 - 3.1 Dynamics and management
 - 3.2 Sources, patterns, levels, and types of conflict
 - 3.3 Traditional and modern approaches to conflict
 - 3.4 Functional and dysfunctional organizational conflicts
 - 3.5 Resolution of conflict.
4. **Interpersonal and organizational communication**
 - 4.1 Concept of two-way communication
 - 4.2 Communication process
 - 4.3 Barriers to effective communication
 - 4.4 Types of organizational communication
 - 4.5 Improving communication
 - 4.6 Transaction analysis in communication
5. **Organizational Development**
 - 5.1 Concept; need for change, resistance to change
 - 5.2 Theories of planned change
 - 5.3 Organizational diagnosis
 - 5.4 OD intervention

Recommended Books

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall, New Delhi.
4. Inancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
5. Koontz, Harold, Cyril O'Dopnnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw Hill, New York.
6. Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, New Delhi.
7. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
8. Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
9. Shukla, Madhukar : Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.

M. Com. Part I
Group A- Advanced Accounting
Semester II (Choice Based Credit & Grade System)
PGCOM 203: Advanced Accounting III

(Total Hours 60)

Objective: The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for the evaluation and development of accounting practices.

1. **Holding companies**
 - 1.1 Consolidated accounts of holding and group companies
 - 1.2 Inter company transactions (holding company with two subsidiaries only)
2. **Internal reconstruction**
 - 2.1 Internal reconstruction including preparation of schemes
 - 2.2 Alteration and reduction of share capital
3. **Liquidation**
 - 3.1 Preparation of statement of affairs
4. **Corporate financial reporting**
 - 4.1 Issues and problems with reference to published financial statements of companies
 - 4.2 Financial reporting in respect of mutual funds, non banking financial companies, merchant bankers, stock brokers

Recommended Books

1. S.K. Chakraborty and others: Accounting and Finance, Oxford University Press.
2. Company Accounts - S. Kr. Paul
3. S.N.Maheshwari-An Introduction to Accountancy
4. G. Sinha: Accounting Theory: Book World, Calcutta.
5. S. Porwal: Accounting Theory, Tata McGraw Hill.
6. Jain and Narang: Company Accounts, Kalyani Publishing Co.
7. B.P. Agarwal: Advanced Financial Accounting, Pitambar Publishers.
8. Baxter, Villiam T. : Accounting Values and Inflation.
9. Robert Seapens: Accounting in an Inflationary Environment, Macmillan, London
10. Anthony and Reece : Accounting Principles, All India Traveller Book Seller, Delhi.
11. M.C. Mallo : Theory of Evolution of Accounting Ideas, S. Chand and Co.

Journal

The Chartered Accountant, Institute of Chartered Accountants of India.

M. Com. Part I
Group A- Advanced Accounting
Semester II (Choice Based Credit & Grade System)
PGCOM 204: Advanced Accounting IV
(Business Taxation)

(Total Hours 60)

Objective: The course is designed to provide understanding of direct tax laws as well as sales tax including the rules, notification and case law pertaining thereto and their application to different business situations.

1. Assessment and appeals procedure

- 1.1 Penalties and prosecution, penalties imposable- reduction or waiver of penalty
- 1.2 Interest payable by assessee-fine imposable-offences and prosecution.

2. Wealth tax

- 2.1 Wealth tax- definition and meaning of various terms.
- 2.2 Deemed wealth.
- 2.3 Exempted wealth
- 2.4 Valuation of various assets for wealth tax purpose
- 2.5 Simple problems on wealth tax.

3. Professional tax, sales tax and service tax

- 3.1 Professional tax
- 3.2 Study of schedule and rates of professional tax
- 3.3 Sales tax
- 3.4 Central sales tax - problems and cases
- 3.5 Maharashtra sales tax - problems and cases
- 3.6 Service tax – statutory provisions, persons covered by service tax
- 3.7 Responsibilities for paying service tax, payment of service tax

(Note: The students should be able to calculate various taxes in this paper claiming maximum relief and exemptions available under law. They are also expected to be familiar with filling of various forms and returns.)

Recommended Books

1. Bhagwati Prasad-Income Tax Law & Practice, Navaman Aligarh.
2. V.K.Singhania-Direct Taxes Law and Practice Taxation, Publications Delhi.
3. N.A. Palkhiwala and Palkhiwala's- Law and Practice of Income Tax, N.M.Tripathi, Bombay.
4. Central Sales Tax Act, M.S.S. Tax Act, Government Publications.
5. Shah – How to Invest Well, Tata McGraw Hill.
6. Dinkar Pagare-Tax Laws S. Chand Sons.
7. S.S.Gupta- Taxman's Service Tax

Journal

Tax Saver - R.N. Lakhotiya, Delhi

M. Com. Part I
Group B - Marketing
Semester II (Choice Based Credit & Grade System)
PGCOM 205: Marketing III
(Advertising and Sales Management)

(Total Hours 60)

Objective: The basic objective of this course is to acquaint students with the theory and practice of advertising, as well as the management of a firm's sales operations.

1. Sales planning

- 1.1 Importance and types of sales planning
- 1.2 Sales planning process
- 1.3 Sales forecasting
- 1.4 Determining sales territories, sales quotas, and sales budget.

2. Sales organization

- 2.1 Setting up a sales organization
- 2.2 Planning process
- 2.3 Principles of determining sales organization.

3. Sales force management

- 3.1 Estimating manpower requirements for sales department
- 3.2 Planning for manpower-recruitment and selection, training and development, placement and induction
- 3.3 Motivating sales force; leading the sales force
- 3.4 Compensation and promotion policies
- 3.5 Sales meetings and contests.

4. Control process

- 4.1 Analysis of sales volume
- 4.2 Costs and profitability
- 4.3 Managing expenses of sales personnel
- 4.4 Evaluating sales force performance.

Recommended Books

1. Aaker, David, et. al.: Advertising Management, Prentice Hall, New Delhi.
2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore
3. Batra, Rajeev, John G. Myers and David A. Aaker : Advertising Management, Prentice Hall, New Delhi.
4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill Singapore
5. Gupta, Vaswar Das: Sales Management in Indian Perspective, Prentice Hall, Delhi.
6. Johnson, Kurtz, Schewing, Sales Management, McGraw Hill, Singapore
7. Krik C.A.: Salesmanship, Taraporewala, Bombay
8. Norris, James S. : Advertising, Prentice Hall, New Delhi.
9. Patrick, Forsyth : Sales Management Handbook, Jaico Publications, Bombay
10. Sandage C.H. and Fry Burger, Advertising - Theory and Practice, Richard D Irwin, Illinois.
11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co., New Delhi.
12. Stanton, W.J. and Spiro, R: Management of Sales Force, McGraw Hill Singapore
13. Still, Richard R. Edward W. Cundiff, and Norman A.P. Govoni : Sales Management, Prentice Hall of India, Delhi.

M. Com. Part I
Group B- Marketing
Semester II (Choice Based Credit & Grade System)
PGCOM 206: Marketing IV
(Marketing Research)

(Total Hours 60)

Objective: The purpose of this course is to enable students learn the process, tools and techniques of marketing research.

- 1. Sampling plan**
 - 1.1 Sample frame and sampling unit
 - 1.2 Sampling techniques
 - 1.3 Sample size determination
- 2. Data collection and analysis**
 - 2.1 Organisation of the field work and survey errors
 - 2.2 Sampling and non sampling errors
 - 2.3 Univariate, bio-variate and multi-variate data analysis
 - 2.4 Report preparation and presentation
- 3. Applications of marketing research**
 - 3.1 Applications of marketing research
 - 3.2 Cluster analysis for identifying market segments
 - 3.3 Conjoint analysis for product research
 - 3.4 Multi-dimensional scaling
 - 3.5 Discriminate analysis and perceptual mapping for brand positioning research
 - 3.6 Advertising research – copy testing, media selection, media scheduling
 - 3.7 Market and sales analysis
 - 3.8 Sales forecasting –objective and subjective methods, test marketing
 - 3.9 Industrial versus consumer marketing research
- 4. IT enabled marketing**
 - 4.1 Web based marketing research
 - 4.2 Using the internet for collecting secondary data, primary data
 - 4.3 Advantages and limitations in data collection
 - 4.4 Reach, analysis, accuracy, time

Recommended Books

11. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
12. Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research : Text and Cases, Richard D. Irwin, Boston.
13. Chisnall, Peter M. : The Essence of Marketing Research, Prentice Hall, New Delhi.
14. Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
15. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi
16. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
17. Hooda, R.P.: Statistics for Business and Economics, Macmillan India, New Delhi
18. Luck, D.J.: Marketing Research, Prentice Hall, New Delhi
19. Tull, Donald and Hakin, Del I: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.
20. Zaltman and Burger : Marketing Research, Dryden Press, Illinois.

M. Com. Part I
Group C- Business Administration
Semester II (Choice Based Credit & Grade System)
PGCOM 207: Business Administration III
(Marketing Management)

(Total Hours 60)

- Objectives:**
1. To enable the students to acquaint himself with various aspects of marketing management.
 2. To impart knowledge regarding consumer behaviour, customer relationship and understanding of brand management.

1. Introduction

- 1.1 Marketing- definition and concepts of marketing and marketing management
- 1.2 Evolution of marketing (marketing orientation)
- 1.3 Types of marketing-tele marketing, e-marketing, services marketing, rural marketing
- 1.4 Features, importance and problems of rural marketing, suggestions for improvement of rural markets
- 1.5 Marketing planning, research and information system

2. Consumer behaviour

- 2.1 Meaning and concept, buying motives and consumer behaviour
- 2.2 Environment influence on consumer behaviour-economic, political, technological, global etc.
- 2.3 Consumer behaviour models and consumerism, consumer education and protection, ethics in marketing

3. Customer relationship management (CRM)

- 4.1 Concept, significance and problems, customer integration management (CIM)
- 4.2 Attracting, retaining and growing customers, forming strong customer bonds
- 4.3 Customer database and CRM

4. Marketing strategy

- 4.1 Product, price, place, promotion and process strategies
- 4.2 New product development strategy, failure of a new product, causes and remedies
- 4.3 Strategies over product life cycle, international marketing as a strategy

5. Marketing communication and brand management

- 5.1 Meaning, concept and importance
- 5.2 Media management- media selection, media effectiveness, developing an effective media plan
- 5.3 Role of a media manager, advertising campaign approaches, new trends in marketing communication

6. Brand Management

- 6.1 Brand and branding, brand equity, measurement of brand equity
- 6.2 Brand awareness and brand association, brand loyalty –level of brand loyalty, strategies to build and maintain brand loyalty

Recommended Books

1. Introduction to Marketing: Theory and Practice- Adrian Palmar, Oxford
2. Marketing Management- Philip Kotler, Kevin Lane Keller, Pearson Education
3. Marketing Management- Rajan Saxena – Tata McGraw Hill
4. Marketing Management - S. A. Shertekar
5. Modern Marketing Management – R. S. Davar, UBS Distribution Ltd.
6. Marketing – Biplab S. Rose, Himalaya Publishing House
7. Marketing Management – P. K. Agrawal, Pragati Prakashan,
8. Marketing Management: Analysis, Planning, Control- Philip Kotlar, Prentice Hall, Delhi
9. International Trade and Export Management- Francis Cherunilam
10. Principles and Practice of Marketing in India- Dr, C. B. Mamoria, Joshi, Mulla
11. Marketing Management – J. C. Gandhi
12. Rural Marketing – Krishna Havaladar
13. Brand Management: The Indian Context- Y. L. R. Moorthi, Vikas Publishing House

M. Com. Part I
Group C- Business Administration
Semester II (Choice Based Credit & Grade System)
PGCOM 208: Business Administration IV
(Financial Policies and Practices)

(Total Hours 60)

- Objectives:** 1) To gain knowledge of management and financing of working capital.
2) To understand concepts relating to financing and investment decision.
- 1. Profit planning**
 - 1.1 Concepts and basis of profit planning, approaches to profit planning
 - 1.2 Break even analysis, proforma income statement, retention of earnings, depreciation considerations
 - 2. Dividend policies**
 - 2.1 Optimal dividend policy, variables influencing dividend policy, types of dividend policy, forms of dividend payment
 - 2.2 Implications of over capitalization and under capitalization
 - 3. Financial management of business expansion**
 - 3.1 Business combination, acquisitions, mergers, conceptual aspects, forms, formulation of acquisition strategy
 - 3.2 Assessment of financial implications of potential acquisition
 - 3.3 Projected profit and loss account statement, balance sheet, cash flow statements etc
 - 4. New financial instruments**
 - 4.1 Floating rate bonds, zero interest bonds, deep discount bonds, commercial papers, participatory notes, financial derivatives
 - 4.2 Derivative market - meaning, benefits, needs, types, features
 - 4.3 Derivative market in India- forwards, futures and options
 - 4.4 Securitization of assets - concept, mechanism, utility, growth in foreign countries and in India
 - 5. Lease financing and venture capital**
 - 5.1 Lease financing - nature, types, potentiality of leasing as a source of business finance
 - 5.2 Venture capital - concept, dimensions, its functions, venture capital in developing countries and in India, operational highlights, regulatory framework in India, prerequisites for success
 - 6. International financial management**
 - 6.1 World monetary system - important features, foreign exchange market and rates international parity relationships
 - 6.2 Financing of foreign operations, modes and methods
 - 6.3 Exchange markets: markets and dealings

Recommended Books

1. Brand Management: The Indian Context- Y. L. R. Moorthi, Vikas Publishing House
2. International Trade and Export Management- Francis Cherunilam
3. Introduction to Marketing: Theory and Practice- Adrian Palmar, Oxford
4. Marketing – Biplab S. Rose, Himalaya Publishing House
5. Marketing Management – P. K. Agrawal, Pragati Prakashan,
6. Marketing Management - S. A. Shertekar
7. Marketing Management- Philip Kotler, Kevin Lane Keller, Pearson Education
8. Marketing Management- Rajan Saxena – Tata McGraw Hill
9. Marketing Management: Analysis, Planning, Control- Philip Kotlar, Prentice Hall, Delhi
10. Modern Marketing Management – R. S. Davar, UBS Distribution Ltd.
11. Principles and Practice of Marketing in India- Dr, C. B. Matoria, Joshi, Mulla

M. Com. Part I
Group D- Advanced Cost Accounting
Semester II (Choice Based Credit & Grade System)
PGCOM 209: Advanced Cost Accounting III
(Application of Cost Accounting)

(Total Hours 60)

Objective: To provide adequate knowledge on cost accounting practices.

- 1. Treatment of certain items**
 - 1.1 General principles of treatment of depreciation
 - 1.2 Amortization of interest on capital
 - 1.3 Cost of finance, research and development Cost
 - 1.4 Material losses- waste, scrap, spoilage, defectives
- 2. Value chain analysis**
 - 2.1 Introduction, definition
 - 2.2 Role of management accountant
 - 2.3 Value chain analysis – approach for assessing competitive advantage
 - 2.4 Value chain analysis v/s conventional management accounting
- 3. Cost book keeping and reconciliation between cost and cost financial account**
 - 3.1 Book- keeping, cost ledgers, interlocking and integral accounts
 - 3.2 Reconciliation of cost and financial accounts- reasons, needs, methods
- 4. Productivity**
 - 4.1 Meaning
 - 4.2 Measurement of material, labour, capital and management productivity
 - 4.3 Productivity v/s efficiency
 - 4.4 Capacity- theoretical, practical and idle capacity,
 - 4.5 Capacity utilization and effect of same on cost
 - 4.6 Measures to improve productivity- technical, financial, operational measures
 - 4.7 Restructuring of activities- business process re-engineering elementary knowledge
 - 4.8 Human aspect of productivity

Recommended Books

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
3. Jagtap Subhash : Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
4. Hom R Green : Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.
5. S.P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
6. Ravi Kishor : Student's Guide to Cost Accounting, Taxman's, New Delhi
7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
8. Saxena V.K. : Cost Accountant Textbook ,Sultan Chand and Sons, New Delhi.

M. Com. Part I
Group D- Advanced Cost Accounting
Semester II (Choice Based Credit & Grade System)
PGCOM 210: Advanced Cost Accounting IV
(Cost Control)

(Total Hours 60)

Objective: To equip the students for designing and implementing cost control, cost reduction programme and different cost system.

- 1. Cost control and cost reduction**
 - 1.1 Introduction
 - 1.2 Process of cost control and cost reduction
 - 1.3 Cost reduction programme and its implementation: methods and techniques
- 2. Value analysis and value engineering**
 - 2.1 Just-in-time (JIT)
 - 2.2 Activity based costing (ABC)
- 3. Marginal costing, cost volume - profit analysis and differential costing**
 - 3.1 Marginal costing- meaning, concept of variability of cost
 - 3.2 P/V ratio, break even analysis, margin of safety
 - 3.3 Cost volume profit analysis- procedure and practical application
 - 3.4 Differential costing- differential costs, differential cost analysis, features of differential costing, practical application
- 4. Pricing decision**
 - 5.1 Introduction, pricing of finished product
 - 5.2 Theory of price, pricing policy
 - 5.3 Principles of products pricing, new product pricing, pareti analysis

Recommended Books

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta
3. Jagtap Subhash : Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
4. Hom R Green : Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.
5. S.P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
6. Ravi Kishor : Student's Guide to Cost Accounting, Taxman's, New Delhi
7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
8. Saxena V.K. : Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M. Com. Part – II
Semester III (Choice Based Credit & Grade System)
PGCOM 301: Management Accounting I

(Total Hours 60)

Objective: The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

1. Introduction

- 1.1 Management accounting- meaning, nature, importance, objectives, scope and functions of management accounting
- 1.2 Role of management accounting in decision making
- 1.3 Distinction between management accounting and financial and cost accounting
- 1.4 Management accountant- his qualifications, functions, duties and responsibilities
- 1.5 Advantages and limitations of management accounting

2. Ratio Analysis

- 2.1 Meaning, advantages, limitations
- 2.2 Types of ratios- balance sheet ratios, profit and loss account ratios, liquidity ratios solvency ratios , profitability ratios and overall performance ratios

3. Fund flow and cash flow statement

- 3.1 Meaning of fund flow statement
- 3.2 Uses of fund flow statement
- 3.3 Fund flow statement and income statement
- 3.4 Preparation of fund flow statement
- 3.5 Meaning of cash flow statement
- 3.6 Preparation of cash flow statement
- 3.7 Difference between cash flow analysis and fund flow analysis
- 3.8 Utility of cash flow analysis
- 3.9 Limitations of cash flow analysis

4. Working capital management

- 4.1 Concept and definition of working capital
- 4.2 Determination of working capital
- 4.3 Assessment of working capital needs
- 4.4 Study of components of working capital, such as cash management, accounts receivable management and inventory management

Recommended Books

- | | |
|-------------------------------------------------|----------------------|
| 1) Management Accountancy | J.Betty. |
| 2) Management Accounting | Manmohan Goyal. |
| 3) Principles of Management Accounting | S.N.Maheshwari |
| 4) Management Accounting Principles & Practices | M.A.Saraf. |
| 5) Management Accounting | Hingorani. |
| 6) Management Accounting | I.M.Pandey. |
| 7) Management Accounting | M.Y.Khan , K.P.Jain. |
| 8) Management Accounting | M.G. Patkar. |

M. Com. Part II
Semester III (Choice Based Credit & Grade System)
PGCOM 302: Research Methodology I

(Total Hours 60)

Objectives: The purpose of this course is to enable students learn the process, tools and techniques of research methodology.

1. Introduction

- 1.1 Meaning and definitions of research
- 1.2 Objectives of research
- 1.3 Motives of research
- 1.4 Significance of research
- 1.5 Types of research
- 1.6 Role of computers in research

2. Formulation of research problem and design

- 2.1 Factors in selecting research problem
- 2.2 Formulation of research problem
- 2.3 Criteria for good research problem
- 2.4 Hypothesis- meaning, characteristics and kinds
- 2.5 Formulation of hypothesis
- 2.6 Research design- meaning, need, features
- 2.7 Components of research design

3. Data collection

- 3.1 Sources-primary and secondary
- 3.2 Primary- observation, interview, questionnaire
- 3.3 Secondary- internal and external
- 3.4 Analysis and interpretation of data

4. Report writing

- 4.1 Meaning and definitions
- 4.2 Precaution in report writing
- 4.3 Steps in report writing
- 4.4 Structure and layout of research report
- 4.5 Requisites of a good research report
- 4.6 Use of report for further research

Recommended Books

- 1. Rao K.V.- Research Methodology in Commerce and Management (Starling)
- 2. C.R.Kothari- Research Methodology (Willey)
- 3. U.N.I.D.O. Centre, Management for Evaluation of Industrial Projects (N.N. Publication)
- 4. Wilkinson, Bhandarkar, Methodology and Techniques of Social Research (Himalaya Publication).
- 5. Research Methodology- C.M.Chaudhary
- 6. Falk B. - The Internet (BPB).
- 7. Turner P.C.- Users Guide
- 8. Research Methodology in Social Sciences, G.C.Pande
- 9. Research Methodology in Social Sciences, Sharma, Prasad Satyanarayan
- 10. Scientific Social Surveys and Research - Puling Young

M. Com. Part II
Group A- Advanced Accounting
Semester III (Choice Based Credit & Grade System)
PGCOM 303: Advanced Accounting V

(Total Hours 60)

Objective: The course is designed to give an exposure to various accounting practices and issues in business operations.

- 1. Valuation of shares and goodwill**
 - 1.1 Valuation of shares-need for valuation
 - 1.2 Methods of valuation of shares
 - 1.3 Valuation of goodwill- needs for valuation
 - 1.4 Methods of valuation of goodwill

- 2. Single entry system**

Some special accounting issues and their treatment.

- 3. Fund based accounting**
 - 3.1 Introduction
 - 3.2 Special features of accounting for educational institutions
 - 3.3 Accounting for government grants

- 4. Development in accounting**
 - 4.1 Value added statement, economic value added statement
 - 4.2 Human resources accounting
 - 4.3 Accounting for intangible assets
 - 4.4 Environmental accounting

Recommended Books

1. Shukla and Garewal-Advanced Accounts, S. Chand, Delhi.
2. Advanced Accounting - R.L.Gupta & M. Radhaswamy
3. Accountancy - S.Kr. Paul
4. Company Accounts - S.Kr. Paul
5. R.L. Gupta-Advanced Accounts, S. Chand, Delhi.
6. Jain and Narang-Company Accounts, Kalyani, Ludhiana
7. Chio, FDS and Muelle G.G. - An Introduction to Multinational Accounting Prentice Hall.
8. Towards International Standardization of Corporate Accounting and Reporting, United Nations (U.IX 1982)
9. S.P. Iyengar-Advanced Accounting, S. Chand and Sons.
10. Baker-Advanced Financial Accounting, Tata McGraw Hill.
11. Anyanentow- International Handbook of Accounting Education and Certification Pergamen, Allied Publishers, Oxford.
12. N.D. Gupta-Accounting Standards-Indian and International, S, Chand and Sons.

Journal

A Journal of Accounting and Finance - Research Development Association, Jaipur

M. Com. Part II
Group A- Advanced Accounting
Semester III (Choice Based Credit & Grade System)
PGCOM 304: Advanced Accounting VI
(Auditing)

(Total Hours 60)

Objective: To impart knowledge and to develop understanding of methods of auditing and their application.

1. Introduction

- 1.1. Meaning and importance
- 1.2. Objects and classes of audit
- 1.3. Audit programme and procedure
- 1.4. Evaluation of internal control procedures and techniques including questionnaire, flow chart
- 1.4. Internal audit and external audit, co-ordination between the two.

2. Vouching and verification and audit sampling

- 2.1 Special audit
- 2.2 Techniques
- 2.3 Selective verification, statistical sampling
- 2.4 Special audit procedure - physical verification of assets, direct circularization of debtors and creditors
- 2.5 Analytical review procedures
- 2.6 Improving the efficiency of auditing and system auditing, risk based auditing

3. Audit of limited companies and public undertakings

- 3.1 Qualifications and appointments of company auditors
- 3.2 Powers, duties and liabilities of auditor
- 3.3 Verification of assets and liabilities
- 3.4 Audit of public undertakings

Recommended Books

1. Stettler-Auditing Principles, Prentice Hall of India.
2. Kamal Gupta- Contemporary Auditing, Tata McGraw Hill.
3. M.D. Paula-The Principles of Auditing.
4. J. Prakash-Auditing, Principles and Practice, Kalyani, Ludhiana.
5. Spicer and Peglar- Practical Auditing.
6. Rajnathan-Cost and Management Audit, Tata McGraw Hill.
7. Audit Manual - Indian Audit and Accounts Services, Government of India.

M. Com. Part II
Group B - Marketing
Semester III (Choice Based Credit & Grade System)
PGCOM 305: Marketing V
(International Marketing)

(Total Hours 60)

Objective: The objective of this course is to expose students to the conceptual framework of international marketing management.

1. Introduction to international marketing

- 1.1 Nature and significance
- 1.2 Complexities in international marketing
- 1.3 Transition from domestic to transnational marketing
- 1.4 International market orientation - EPRG framework
- 1.5 International market entry strategies.

2. International marketing environment

- 2.1 Internal environment
- 2.2 External environment - geographical, demographic, economic, socio-cultural, political and legal environment;
- 2.3 Impact of environment on international marketing decisions.

3. Foreign market selection

- 3.3 Global market segmentation
- 3.1 Selection of foreign markets
- 3.3 International positioning

4. Product decisions

- 4.1 Product planning for global markets
- 4.2 Standardization vs. product adaptation
- 4.3 New product development
- 4.4 Management of international brands
- 4.5 Packaging and labeling
- 4.6 Provision of sales related services

5. Pricing decisions

- 5.1 Environmental influences on pricing decision
- 5.2 International pricing policies and strategies.

Recommended Books

- 1. Czinkota, M.R.: International Marketing, Dryden Press, Boston.
- 2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
- 3. Jain, S.C.: International Marketing, CBS Publications, New Delhi.
- 4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
- 5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
- 6. Paliwoda, S.J.(ED) : International Marketing, Reader, Routledge, London.
- 7. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.
- 8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.
- 9. Vasudeva P.K. International Marketing; Excel Books, New Delhi.

M. Com. Part II
Group B- Marketing
Semester III (Choice Based Credit & Grade System)
PGCOM 306: Marketing VI
(Services Marketing)

(Total Hours 60)

Objective: The purpose of this course is to enable students to learn the process and the techniques of services marketing.

1. Service marketing

- 1.1 Introduction
- 1.2 Nature
- 1.3 Characteristics of services marketing
- 1.4 Importance of services marketing
- 1.5 Reasons for growth in service marketing
- 1.6 Classification of Services
 - i) Consumer
 - ii) Industrial
- 1.7 Consumer vs industrial services
- 1.8 Global and Indian scenario

2. Service marketing mix- Part A

- 2.1 Extended services marketing mix: going beyond the 4 Ps
- 2.2 Introduction to the 7 Ps marketing mix
- 2.3 Product –service product, standalone service products and service products bundled along with tangible products
- 2.4 Service life cycle
- 2.5 Service quality models– Gronroos model – PZB Gaps model
- 2.6 SERVQUAL and SERVPERF.
- 2.7 Price – factors involved in pricing a service product
- 2.8 Demand variation and capacity constraints measures to respond to changes in demand
- 2.9 Strategies to manage perishability
- 2.10 Reshaping demand using effective pricing
- 2.11 Pricing under various conditions
- 2.12 Place - distribution strategies for services, challenges in distribution of services
- 2.13 Role of internet.
- 2.14 Promotion –objectives and plans for services
- 2.15 Personal selling – advertising and sales promotion in service industry
- 2.16 Increasing use of below the line promotions

3. Service marketing mix- Part B

- 3.1 People – the key role of people in a service business
- 3.2 Services marketing triangle
- 3.3 Service profit chain - service encounter
- 3.4 Training and development of employees – motivation and empowerment
- 3.5 Physical evidence – services cues – nature of physical evidence - importance of physical evidence in understanding services – tangibilising through physical evidence
- 3.6 Process – strategies for managing inconsistency
- 3.7 Service blue printing – employees role in services – customers role in services– Customer service in service marketing
- 3.8 Monitoring and measuring customer satisfaction

- 3.9 Order taking and fulfillment - managing the waiting process
- 3.10 Defects, failures and recovery
- 3.11 Service guarantee - handling complaints effectively.
- 4. Relationship marketing**
 - 4.1 Paradigm shift in marketing – from marketing warfare to co-operative approach
 - 4.2 Competitive advantage through relationship marketing
 - 4.3 RM in industrial and consumer markets
 - 4.4 IT enabled RM, emergence of CRM
 - 4.5 Database marketing – data warehousing and data mining- pitfalls of IT focus in RM – ethical issues – customer privacy.

Recommended Books

1. Service Marketing - Valarie A Zeithmal, Mary Zobniter
2. Service Marketing - Helen Woodruff.
3. Service Marketing - Rolan Rust, Anthony Zahorik, Tomothy Keningham Addison Wesley
4. Service Marketing - SM Jha
5. Service Marketing - Ravi Shankar
6. The Essence Services Marketing - Adrean Payne
7. Service Marketing - Rampal & Gupta

M. Com. Part II
Group C- Business Administration
Semester III (Choice Based Credit & Grade System)
PGCOM 307: Business Administration V
(Human Resource Management)

(Total Hours 60)

Objectives: To acquaint the students with the concepts and techniques of human resource management.

- 1. Human resource management**
 - 1.1 Concept, approaches, functions, challenges of HRM in Indian context and in changing business scenario
 - 1.2 Human resource environment -technology and structure, network organisations, virtual organisations, workforce diversity, demographic changes
 - 1.3 Entry of female employees in the workforce, dual career employees, employee leasing, contract labour, global competition, global sourcing of labour, WTO and labour standards
- 2. Manpower planning**
 - 2.1 Objectives, estimating manpower requirement
 - 2.2 Recruitment and selection - sources of recruitment and process of selection and assessment devices, retention of manpower, succession planning
- 3. Training and development**
 - 3.1 Training process and methodology, need and objectives, training procedure
 - 3.2 Methods of training and aids, evaluation of training programmes
- 4. Performance appraisal and merit rating**
 - 4.1 Definition, methods of performance appraisal, result based performance appraisal, errors, ethics in performance appraisal, 360 degree feedback
 - 4.2 Merit rating - promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation
- 5. Retirement/separation/retrenchment strategies**
 - 5.1 Kinds of retirement, VRS and separation schemes, early retirement plans, resignation, discharge, dismissal, suspension, lay off
 - 5.2 New concepts in HRM- New concepts of customer service level and agreement, SQDCS, HR audit, benchmarking, downsizing, H R outsourcing

Recommended Books

1. Human Resource Management - Garry Dessler
2. Human Resource Management - R S Dwiwedi
3. Human Resource Management - V P Michael
4. Human Resource Management - Mirza and Saiyadin
5. Managing Human Resource - Arun Monappa
6. Strategic Human Resource Management - Charles R. Green
7. Strategic Human Resource Management - Kandula
8. Strategic Human Resource Management - Jeffery B. Mello
9. Personnel & Human Resource Management - Robert Mat & Jhon Jackson
10. Dynamics of Personnel Administration - Dr. Rudrabasavraj
11. Personnel & Human Resource Management- A. M. Saxena
12. *Manushyabal Vyavasthapan Va Audyogik Sambandha*- Dr. Madhavi Mitra

M. Com. Part II
Group C- Business Administration
Semester III (Choice Based Credit & Grade System)
PGCOM 308: Business Administration VI
(Organisational Behaviour)

(Total Hours 60)

Objectives: To introduce to the students the concepts, processes and theories of organizational behaviour.

- 1. Introduction to organisational behavior (OB)**
 - 1.1 Definition and goals of OB
 - 1.2 Theoretical and conceptual frameworks for the study of OB
 - 1.3 Role of information technology in organization and impact of globalisation on organisational behaviour
 - 1.4 Models of OB -autocratic, custodial, supportive, collegial and SOBC
- 2. Organisational designs and culture**
 - 2.1 Horizontal network and virtual designs
 - 2.2 Definition and characteristics of organisational culture
 - 2.3 Creating and maintaining a culture
- 3. Perception, personality and attitudes**
 - 3.1 Process of impression management
 - 3.2 Meaning of personality attributes
 - 3.3 Dimensions of attitude, attitude change
 - 3.4 Job satisfaction, outcomes of job satisfaction
- 4. Motivational processes and emotional intelligence**
 - 4.1 Types of motives - primary, general, secondary
 - 4.2 Theories of work motivation - Maslow, Herzberg, Vroom
 - 4.3 Meaning of emotional intelligence
 - 4.4 Emotional intelligence in the workplace
- 5. Stress and conflict**
 - 5.1 Causes of stress- extra organisational, organisational, group and individual
 - 5.2 Types of conflict- intra-individual, interactive
 - 5.3 The effects of stress and conflict
 - 5.4 Managing stress and conflict
- 6. Groups and teams**
 - 6.1 Types of groups
 - 6.2 Groups cohesiveness
 - 6.3 Dysfunctions of group
 - 6.4 Types of teams and team building

Recommended Books

1. Organisational Behaviour - Frued Luthans
2. Human Behaviour at Work – J. W. Newstorm
3. Organisation Behaviour : Text and Cases- Games K. Aswathappa
4. Organisational Behaviour - Stephen Robbins
5. Organisational Behaviour –Dr. Mrs. Oak & Mrs. Kulkarni

M. Com. Part II
Group D- Advanced Cost Accounting
Semester III (Choice Based Credit & Grade System)
PGCOM 309: Advanced Cost Accounting V
(Cost Audit)

(Total Hours 60)

Objective: To provide adequate knowledge on Cost Audit Practices.

1. Introduction

- 1.1 Meaning, definitions, objectives and scope of cost audit
- 1.2 Advantages of cost audit
- 1.3 The concepts of efficiency audit
- 1.4 Proprietary audit, social audit, system audit

2. Cost auditor

- 2.1 Qualifications, disqualifications, appointment,
- 2.2 Remuneration and removal of cost auditor, Status
- 2.3 Relationship with financial auditor –
- 2.4 Rights, duties, responsibilities and liabilities of cost auditor under Companies Act 1956
- 2.5 Cost and Works Accountants Act 1959 and other statutes as amended from time to time

3. Cost audit – planning and execution

- 3.1 Familiarization with the industry
- 3.2 The production process, system and procedure
- 3.3 List of records preparation of the cost audit programme
- 3.4 Verification of cost records
- 3.5 Evaluation of internal control system
- 3.6 Audit notes and working papers
- 3.7 Cost audit in electronic data processing environment

4. Cost audit report

- 4.1 Detail contents of the report
- 4.2 Distinction between notes and qualification to the report
- 4.3 Cost auditor's observation and conclusions
- 4.4 Study of cost audit report rules u/s 233 (b) and cost accounting records rules u/s 209 (1) (d) of the Companies Act 1956

5. Numerical problems on cost audit

- 5.1 Calculation of prices to be quoted
- 5.2 Valuation of closing stock of raw material, W.I.P., finished goods, scrap, power cost,
- 5.3 Calculation of different ratios, suggestions for improvements,
- 5.4 Element wise contribution to the variation of profits, costing and financial profit and loss accounting
- 5.5 Reconciliation between cost profit and financial profit

Recommended Books

1. Cost Audit and Management Audit: D. Datta Chowdhary, Central Publication ,Kolkata
2. I.C.W.A Publications
 - a. Industry wise Cost Accounting Record Rules and Cost Audit Report Rules
 - b. Guidelines on Cost Audit
 - c. Cost Audit Reports Rules
 - d. Cost Audit Social Objectives.
3. Cost Audit and Management Audit: V.K. Saxena and C.D. Vashist, S. Chand and Sons, Delhi.
4. Cost Audit & Management Audit: N.P. Agarwal
5. The Management Audit: P. William, Leonar
6. Efficiency Audit: Mohanlal Jain, Printwel ,Jaipur
7. Efficiency Audit: Laxmi Narayan – Longman.
8. ICWA- Cost Audit Social Objectives
9. Laws on Cost Audit- N. Banerjee, International Law Book Centre, Kolkata .
10. Cost and Management Audit- Rajnath, Tata McGraw Hill

Journal

'Management Accountant' ICWAI

M. Com. Part II
Group D- Advanced Cost Accounting
Semester III (Choice Based Credit & Grade System)
PGCOM 310: Advanced Cost Accounting VI
(Management Audit)

(Total Hours 60)

Objective:-To equip the students with the knowledge of the techniques and methods of planning and executing the management audit.

1. Management audit

- 1.1 Introduction-definition-concept of management audit
- 1.2 Difference between financial audit & management audit
- 1.3 Objectives, importance & scope of management audit
- 1.4 Relationship among different audits

2. Procedure of management audit

- 2.1 Preliminaries of management audit
- 2.2 Conduct & essentials of management audit
- 2.3 Programme of management audit

3. Evaluation of corporate image

- 3.1 Meaning & concept of corporate image
- 3.2 Corporate image programme
- 3.3 Management audit & corporate image
- 3.4 Numerical problems on evaluation of corporate image
- 3.5 Critical path method (CPM), programme evaluation and review techniques

4. Different areas of management audit

- 4.1 Corporate service audit, corporate development audit and social cost
- 4.2 Benefit analysis, evaluation of consumer services, research and development, corporate culture, personnel development

5. Operational audit

- 5.1 Meaning & concept of operational audit, objectives,
- 5.2 Plan for operational audit, approach, method, evaluation, recommendations and reporting under operational audit
- 5.3 Program for operational audit

Recommended Books

1. Cost Audit and Management Audit: D. Datta Chowdhary, Central Publication ,Kolkata
2. I.C.W.A Publications
 - a. Industry wise Cost Accounting Record Rules and Cost Audit Report Rules
 - b. Guidelines on Cost Audit
 - c. Cost Audit Reports Rules
 - d. Cost Audit Social Objectives.
3. Cost Audit and Management Audit: V.K. Saxena and C.D. Vashist, S. Chand and Sons, Delhi.
4. Cost Audit & Management Audit: N.P. Agarwal
5. The Management Audit: P. William, Leonar
6. Efficiency Audit: Mohanlal Jain, Printwel ,Jaipur
7. Efficiency Audit: Laxmi Narayan – Longman.
8. ICWA- Cost Audit Social Objectives
9. Laws on Cost Audit- N. Banerjee, International Law Book Centre, Kolkata .
10. Cost and Management Audit- Rajnath, Tata McGraw Hill

Journal

‘Management Accountant’ ICWAI

M.Com. Part – II
Semester IV (Choice Based Credit & Grade System)
PGCOM 401: Management Accounting II

(Total Hours 60)

Objective: The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

1. Budget and budgetary control

- 1.1 Meaning, nature and scope of budget and budgetary control
- 1.2 Objectives, advantages and limitations of budgets and budgetary control
- 1.3 Types of classification of budgets- financial budget or cash budgets, master budget, flexible budget, capital budget.

2. Marginal costing

- 2.1 Concept of marginal cost- meaning, definition and importance
- 2.2 Advantages and limitations of marginal costing, aid to management
- 2.3 Break-even analysis, profit volume ratio, margin of Safety, break even chart,
- 2.4 Cost volume profit analysis, differential cost analysis, decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

3. Long term investment decisions

- 3.1 Capital budgeting- meaning, importance
- 3.2 Evaluation technique and methods- pay back method, average rate of return method, discounted pay back period, discounted cash flow method, internal rate of return method, profitability index, calculation of discount factor

4. Standard costing

- 4.1 Meaning of standard cost and standard costing
- 4.2 Advantages and limitations of standard costing
- 4.3 Types and setting of standards
- 4.4 Variance analysis- material, labour and overhead variance
- 4.5 Managerial uses of variance

Recommended Books

- | | |
|-------------------------------------------------|-------------------------|
| 1) Management Accountancy | J. Betty |
| 2) Management Accounting | Manmohan Goyal |
| 3) Principles of Management Accounting | S. N. Maheshwari |
| 4) Management Accounting Principles & Practices | M. A. Saraf |
| 5) Management Accounting | Hingorani |
| 6) Management Accounting | I. M. Pandey |
| 7) Management Accounting | M. Y. Khan , K. P. Jain |
| 8) Management Accounting | M.G. Patkar |

M. Com. Part II
Semester IV (Choice Based Credit & Grade System)
PGCOM 402: Research Methodology II
(Project Report)

Objectives: The purpose of this course is to equip the students to establish linkage between theory and practice.

There will be a project work carrying 100 marks which is compulsory for M. Com. students. The students will have to select a topic from the syllabus of the papers studied at M. Com. Part I or Part II under special papers. Students are expected to prepare the project report based on the field work and survey and studying the current trends under the guidance of their guide teacher. They will have to submit the report on 15 days before the commencement of theory examinations of the University. Project viva voce will be conducted at the end of semester IV but before theory examination.

The project will carry total 100 marks out of which 60 marks will be allotted for project report and 20 marks will be allotted for project viva voce to be conducted by internal teacher and external teacher (examiner) appointed by the University while 20 marks will be allotted for synopsis submitted by the student.

Note: The list of suggested areas for project work will be notified in due course.

M. Com. Part II
Group A- Advanced Accounting
Semester IV (Choice Based Credit & Grade System)
PGCOM 403: Advanced Accounting VII

(Total Hours 60)

Objective: The course is designed to give an exposure to various accounting practices and issues in business operations.

1. **Branch accounting**
 - 1.1 Independent branches
 - 1.2 Accounting at head office and branch
 - 1.3 Some special transactions
 - 1.4 Foreign branches
 - 1.5 Rules of converting trial balance of foreign branch in head office currency
2. **Underwriter's accounting**
 - 2.1 Underwriting agreement
 - 2.2 Determination of the liability of underwriters
3. **Accounting for packages**
4. **International accounting**
 - 4.1 Application of international accounting standard
 - 4.2 Comparative study of basic concepts of international accounting standards
 - 4.3 US GAAP and standards in India.

Recommended Books

1. Shukla and Garewal-Advanced Accounts, S. Chand, Delhi.
2. Advanced Accounting - R.L.Gupta & M. Radhaswarny
3. Accountancy - S.Kr. Paul
4. Company Accounts - S.Kr. Paul
5. R.L. Gupta-Advanced Accounts, S. Chand, Delhi.
6. Jain and Narang-Company Accounts, Kalyani, Ludhiana
7. Chio, FDS and Muelle G.G. - An Introduction to Multinational Accounting, Prentice Hall.
8. Towards International Standardization of Corporate Accounting and Reporting, United Nations (U.IX 1982)
9. S.P. Iyengar-Advanced Accounting, S. Chand and Sons.
10. Baker-Advanced Financial Accounting, Tata McGraw Hill.
11. Anyanentow-International Handbook of Accounting Education and Certification, Pergamen, Allied Publishers, Oxford.
12. N.D. Gupta-Accounting Standards-Indian and International, S, Chand and Sons.

Journal

A Journal of Accounting and Finance - Research Development Association, Jaipur

M. Com. Part II
Group A- Advanced Accounting
Semester IV (Choice Based Credit & Grade System)
PGCOM 404: Advanced Accounting VIII
(Auditing)

(Total Hours 60)

Objective: To impart knowledge and to develop understanding of methods of auditing and their application.

- 1. Audit of specialized units**
 - 1.1 Special features of audit of banks
 - 1.2 Charitable trusts
 - 1.3 Co-operative societies
 - 1.4 Multinational companies
- 2. Investigation**
 - 2.1 Meaning
 - 2.2 Difference between audit and investigation
 - 2.3 Various classes of investigation
 - 2.4 Provisions in Companies Act
 - 2.5 Investigation for business purchase
- 3. Auditor's communication**
 - 3.1 Corporate reporting- objectives
 - 3.2 Types of audit reports- qualified reports, statutory reports
 - 3.3 Critical appraisal of auditor's reports
- 4. Recent trends in auditing**
 - 4.1 Cost audit
 - 4.2 Tax audit
 - 4.3 Management audit
 - 4.4 Efficiency audit
 - 4.5 Proprietary audit
 - 4.6 VEM audit
 - 4.7 Government system of audit

Recommended Books

1. Stettler-Auditing Principles, Prentice Hall
2. Kamal Gupta- Contemporary Auditing, Tata McGraw Hill
3. M.D. Paula-The Principles of Auditing.
4. J. Prakash- Auditing, Principles and Practice, Kalyani, Ludhiana.
5. Spicer and Peglar- Practical Auditing.
6. Rajnathan- Cost and Management Audit, Tata McGraw Hill.
7. Audit Manual - Indian Audit and Accounts Services, Government of India.

M. Com. Part II
Group B - Marketing
Semester IV (Choice Based Credit & Grade System)
PGCOM 405: Marketing VII
(International Marketing)

(Total Hours 60)

Objective: The objective of this course is to expose students to the conceptual framework of international marketing management.

1. Promotion decisions

- 1.1 Complexities and issues
- 1.2 International advertising
- 1.3 Personal selling
- 1.4 Sales promotion and public relations

2. Distribution channels and logistics

- 2.1 Functions and types of channels
- 2.2 Channel selection decisions
- 2.3 Selection of foreign distributors/agents and managing relations with them
- 2.4 International logistics decisions.

3. International marketing planning, organizing and control

- 3.1 Issues in international marketing planning
- 3.2 International marketing information system
- 3.3 Organizing and controlling
- 3.4 International marketing operations

4. Emerging issues and developments in international marketing

- 4.1 Ethical and social issues
- 4.2 International marketing of services
- 4.3 Information technology and international marketing
- 4.4 Impact of globalization; WTO.

Recommended Books

- 1. Czinkota, M.R.: International Marketing, Dryden Press, Boston.
- 2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
- 3. Jain, S.C.: International Marketing, CBS Publications, New Delhi.
- 4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
- 5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
- 6. Paliwoda, S.J.(ED) : International Marketing, Reader, Routledge, London.
- 7. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.
- 8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.
- 9. Vasudeva P.K. International Marketing; Excel Books, New Delhi.

M. Com. Part II
Group B- Marketing
Semester IV (Choice Based Credit & Grade System)
PGCOM 406: Marketing VIII
(Services Marketing)

(Total Hours 60)

Objective: The purpose of this course is to enable students to learn the process and the techniques of services marketing.

1. Positioning of services

- 1.1 Introduction, definition, meaning
- 1.2 Characteristic feature leading to differentiation
- 1.3 Positioning strategies
- 1.4 Evaluation of positioning options
- 1.5 Alternate corporate positioning strategies
- 1.6 Network of perceptions.

2. Service quality

- 2.1 Introduction, importance
- 2.2 Service quality gap model
- 2.3 Components of service quality
- 2.4 Factors influencing service quality

3. Role and management of services

- 3.1 Strategic role of services – every business in a service business
- 3.2 Contribution of services to customer satisfaction
- 3.3 Sustainable competitive advantage
- 3.4 Services as key differentiators for even manufacturing industries
- 3.5 Managing the services marketing effort
- 3.6 Performance measurement, enhancement and control
- 3.7 Customer encounter management

4. Information technology and services marketing applications

- 4.1 Role of IT services, e-services
- 4.2 Online consumer behaviour – self service technologies
- 4.3 Services marketing applications –financial services, hospitality services, education services, IT services, hotel services, event management services, consultancy services, retailing services, telecommunication services, not for profit services and social services, government services, NGO services, etc

Recommended Books

- 1. Service Marketing - Valarie A Zeithmal, Mary Zobniter
- 2. Service Marketing - Helen Woodruff.
- 3. Service Marketing - Rolan Rust, Anthony Zahorik, Tomothy Keningham Addison Wesley
- 4. Service Marketing - SM Jha
- 5. Service Marketing - Ravi Shankar
- 6. The Essence Services Marketing - Adrean Payne
- 7. Service Marketing - Rampal & Gupta

M. Com. Part II
Group C- Business Administration
Semester IV (Choice Based Credit & Grade System)
PGCOM 407: Business Administration VII
(Recent Advances in Business Administration)

((Total Hours 60)

Objectives: To acquaint the students with current trends in business administration.

- 1. Contemporary issues in business administration**
 - 1.1 Change management - concept, significance
 - 1.2 Managing change- important features, dimensions
 - 1.3 Approaches towards managing change
 - 1.4 Futuristic and strategic approach toward changing business environment.

- 2. Approaches to quality management**
 - 2.1 Kaizen
 - 2.2 Total quality management
 - 2.3 Six sigma technique- features and utility
 - 2.4 Five S system of quality management

- 3. Enterprise resource planning**
 - 3.1 Concept and features of enterprise resource planning
 - 3.2 Tools of enterprise resource planning
 - 3.3 Applying enterprise resource planning in business
 - 3.4 Computers and enterprise resource planning

- 4. Cross cultural management system**
 - 4.1 Global management system- concept and significance
 - 4.2 Issues in cross cultural management
 - 4.3 Acquisition and mergers- role and importance
 - 4.4 Current trends in acquisitions and mergers national and international scenario

Recommended Books

1. Organisational Behaviour - Fried Luthans
2. Human Behaviour at Work – J. W. Newstorm
3. Human Resource Management - Mirza and Saiyadin
4. Managing Human Resource - Arun Monappa
5. Strategic Human Resource Management - Charles R. Green
6. *Manushyabal Vyavasthapan Va Audyogik Sambandha*- Dr. Madhavi Mitra
7. Essentials of Management- Knootz Weiandrich
8. Business Policy- Kazmi.
9. Principles of Management- Tripathi Reddey

M. Com. Part II
Group C- Business Administration
Semester IV (Choice Based Credit & Grade System)
PGCOM 408: Business Administration VIII
(Advance Concepts in Business Administration)

(Total Hours 60)

Objectives: To acquaint the students with current trends in business administration.

- 1. Concept of organizational change**
 - 1.1 Effectiveness and development of skills of change agent.

- 2. Organizational climate and culture, power and policies**
 - 2.1 The process of empowerment creativity and innovation.

- 3. Corporate governance**
 - 3.1 Concept, importance
 - 3.2 Role of board of directors, auditors and shareholders in corporate governance
 - 3.3 Corporate governance in India
 - 3.4 Measures to improve corporate governance.

- 4. Comparative management**
 - 4.1 Concept and importance
 - 4.2 Comparison between American, Japanese and Indian Management.

- 5. Turn around management**
 - 5.1 Concept and significance of turn around management
 - 5.2 Techniques of turn around management
 - 5.3 Turn around management prerequisite for success
 - 5.4 Take over and turn around management
 - 5.5 Restructuring and reorganization of business

Recommended Books

1. Organisational Behaviour - Fried Luthans
2. Human Behaviour at Work – J. W. Newstorm
3. Human Resource Management - Mirza and Saiyadin
4. Managing Human Resource - Arun Monappa
5. Strategic Human Resource Management - Charles R. Green
6. *Manushyabal Vyavasthapan Va Audyogik Sambandha*- Dr. Madhavi Mitra
7. Essentials of Management- Knootz Weiandrich
8. Business Policy- Kazmi.
9. Principles of Management- Tripathi Reddey

M. Com. Part II
Group D- Advanced Cost Accounting
Semester IV (Choice Based Credit & Grade System)
PGCOM 409: Advanced Cost Accounting VII
(Recent Advances in Cost Accounting and Cost Systems)

(Total Hours 60)

Objective: To provide adequate knowledge on Recent Advances in Cost Accounting and Cost Systems.

1. Cost accounting standards (CAS)

- 1.1 CAS-1 to 5 and 7 (Final) and CAS-6, CAS-8 to 12
(Drafts and amendments subject to finalization from time to time)
www.mycwai.org & www.aicmas.com can be referred

2. Excise audit, VAT audit and productivity audit

- 2.1 U/s 14A, 14AA, under Central Excise Act and VAT audit with reference to meaning, scope, procedure and reports
- 2.2 Productivity audit- meaning, problems of productivity
- 2.3 Audit and means to overcome the problems

3. Enterprise resource planning (ERP)

- 3.1 Introduction, features and benefits of ERP
- 3.2 Reasons for implementation

4. 5 S and six sigma and cost control

- 4.1 5 S and cost control- meaning
- 4.2 Phases-1. Seiri 2. Seiton 3. Seiso 4. Seiketsu 5. Shitsuke
- 4.3 Implementation and utility of 5 S
- 4.4 Six sigma and cost control -historical review, origin & meaning
- 4.5 Sigma level-methods-DMAIC & DMADV

5. Study of journal- Management Accountant

- 5.1 By reading of Journal of the ICWAI- 'Management Accountant' issues from July to September (of the respective academic year) and getting acquainted with recent changes and developments.

Recommended Books

- 1. Indirect Taxes V. S. Datey
- 2. Indirect Taxes Ahuja

Journals

'Management Accountant' ICWAI, Kolkata
Cost Accounting Standards ICWAI, Kolkata

M. Com. Part II
Group D- Advanced Cost Accounting
Semester IV (Choice Based Credit & Grade System)
PGCOM 410: Advanced Cost Accounting VIII
(Responsibility Accounting and Cost Systems)

(Total Hours 60)

Objective: To provide adequate knowledge on Recent Advances in Cost Accounting and Cost Systems.

- 1. Responsibility accounting and reporting**
 - 1.1 Definition, meaning and principles
 - 1.2 Controllable and non controllable costs
 - 1.3 Centers of control, cost centers
 - 1.4 Revenue centre, responsibility centre, profit centre
 - 1.5 Performance measurement
 - 1.6 Reporting to different levels of management
- 2. Costing system design and installation**
 - 2.1 Study of production process, objectives
 - 2.2 Selection of method of costing
 - 2.3 Creating cost center and cost codes
 - 2.4 Deciding basis of apportionment of various overheads
 - 2.5 Deciding methods of absorption
 - 2.6 Fixing responsibility and designing suitable MIS
 - 2.7 Designing and installing cost system in computer environment
- 3. Life cycle costing**
 - 3.1 Introduction, product life cycle
 - 3.2 Phases and characteristics of product life cycle
 - 3.3 Stages of product life cycle
 - 3.4 Product life cycle costing
 - 3.5 Features and benefits of life cycle costing
- 4. Recent Development in Cost Accounting**
 - 4.1 Activity based costing
 - 4.2 Target costing
 - 4.3 Strategy cost management
 - 4.4 Cost accounting in service sector like banking, insurance etc.

Recommended Books

1. Ravi Kishor : Student's Guide to Cost Accounting, Taxman's, New Delhi
2. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.
3. Cost Audit and Management Audit: D. Datta Chowdhary, Central Publication, Kolkata
4. Jagtap Subhash : Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
5. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi
6. N.K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta