



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

(Established u/s 3 of the UGC Act, 1956 vide Notification No.F.9-15/95-U-3 of the Govt. of India)

'A+' Grade Accreditation by NAAC

"Social Transformation Through Dynamic Education"

SCHOOL OF DISTANCE EDUCATION

SYLLABUS

OF

**MASTER OF COMMERCE
(M. COM.)**

With effect from 2019-20

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

SCHOOL OF DISTANCE EDUCATION

**Master of Commerce (M. Com.) Course Structure
(CBCS 2019 Course)**

**Under The Faculty of Arts, Social Sciences and Commerce
(To be implemented from June 2019)**

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 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.

3. 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 30 marks will be for Internal Assessment (home assignments) and 70 marks for University Examination. Thus M. Com. degree examination, four Semesters shall be of 1700 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	Credit	Exam. Hours	Maximum Marks			
						IA	Uni. Exam	Total	
Semester I	Core Compulsory	PGCOM 101	Business Finance-I	04	03	30	70	100	
		PGCOM 102	Management Concepts & Organisational Behaviour-I	04	03	30	70	100	
	Core Elective	Group A							
		PGCOM 103	Advanced Accounting-I	04	03	30	70	100	
		PGCOM 104	Advanced Accounting-II	04	03	30	70	100	
		Group B							
		PGCOM 105	Marketing-I	04	03	30	70	100	
		PGCOM 106	Marketing-II	04	03	30	70	100	
		Group C							
		PGCOM 107	Business Administration-I	04	03	30	70	100	
		PGCOM 108	Business Administration-II	04	03	30	70	100	

Semester II

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks			
						IA	Uni. Exam	Total	
Semester II	Core Compulsory	PGCOM 201	Business Finance-II	04	03	30	70	100	
		PGCOM 202	Management Concepts & Organisational Behaviour-II	04	03	30	70	100	
	Core Elective	Group A							
		PGCOM 203	Advanced Accounting-III	04	03	30	70	100	
		PGCOM 204	Advanced Accounting-IV	04	03	30	70	100	
		Group B							
		PGCOM 205	Marketing-III	04	03	30	70	100	
		PGCOM 206	Marketing-IV	04	03	30	70	100	
		Group C							
		PGCOM 207	Business Administration-III	04	03	30	70	100	
		PGCOM 208	Business Administration-IV	04	03	30	70	100	
		PGGEN 22	Consumer Protection	02	02	20	30	50	

Semester III

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks			
						IA	Uni. Exam	Total	
Semester III	Core Compulsory	PGCOM 301	Management Accounting -I	04	03	30	70	100	
		PGCOM 302	Research Methodology-I	04	03	30	70	100	
	Core Elective	Group A							
		PGCOM 303	Advanced Accounting-V	04	03	30	70	100	
		PGCOM 304	Advanced Accounting-VI	04	03	30	70	100	
		Group B							
		PGCOM 305	Marketing-V	04	03	30	70	100	
		PGCOM 306	Marketing-VI	04	03	30	70	100	
		Group C							
		PGCOM 307	Business Administration-V	04	03	30	70	100	
		PGCOM 308	Business Administration-VI	04	03	30	70	100	
		Non-Core Optional							
	PGGEN 31		Fundamentals of Investments	02	02	20	30	50	

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Credit	Exam. Hours	Maximum Marks			
						IA	Uni. Exam	Total	
Semester IV	Core Compulsory	PGCOM 401	Management Accounting -II	04	03	30	70	100	
		PGCOM 402	Research Methodology-II (Project Report)	06	--	40	60	100	
	Core Elective	Group A							
		PGCOM 403	Advanced Accounting-VII	04	03	30	70	100	
		PGCOM 404	Advanced Accounting-VIII	04	03	30	70	100	
		Group B							
		PGCOM 405	Marketing-VII	04	03	30	70	100	
		PGCOM 406	Marketing-VIII	04	03	30	70	100	
		Group C							
		PGCOM 407	Business Administration-VII	04	03	30	70	100	
		PGCOM 408	Business Administration-VIII	04	03	30	70	100	

4. Scheme of Examination:

The examination of regular students of M. Com. degree course of the Bharati Vidyapeeth Deemed to be University admitted in the academic session 2019-20 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 30 marks and the University Examination (UE) of 70 marks/3 hours duration at the end of each semester. A candidate who will secure atleast 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 30 marks which will be carried out by the S.D.E. Centre during the term. The IA may be in the forms of written tests, seminars, term papers, presentations, assignments, orals or any such others.

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 courses in which the student has passed till that semester.

5. 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 1 month 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.

6. 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.

7. 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. Medium of Instruction:

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

10. 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 70 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 (%)	
<p><u>Note:</u> GPA is calculated by adding the UE marks out of 70 and IA marks out of 30. The total marks out of 100 are converted to Grade Point, which will be the GPA.</p>								

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) 2019 Course Semester I, II, III & IV Regular/SDE
NATURE OF QUESTION PAPER

Q.1	Broad answer type question. (Essay Type)	(16)
	OR	
A)		(08)
B)		(08)
Q.2	Broad answer type question. (Essay Type)	(16)
	OR	
A)		(08)
B)		(08)
Q.3	Broad answer type question. (Essay Type)	(16)
	OR	
A)		(08)
B)		(08)
Q.4	Write short-notes on any Three of the following:(3/4)	(12)
A)		
B)		
C)		
D)		

* * *

M.Com: CBCS(2019 Course)
Semester I
PGCOM 101: Business Finance I

Total Credit-04

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
- 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	Verma J.C.
12) Corporate Restructuring and Indian Perspective	Mattoo P.K.
13) Financial Services in India	M.A.Kohok

M. Com:CBCS(2019 Course)

Semester I

PGCOM 102: Management Concepts and Organisational Behaviour I

Total Credits-04

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.
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 Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- 4) Koontz, Harold, Cyril O'Dopnnell, and Heinz Wehrich: 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(2019 COURSE)
Group A- Advanced Accounting
Semester I
PGCOM 103: Advanced Accounting I

Total Credits-04

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
 - 1.2.1 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(2019 COURSE)
Group A- Advanced Accounting
Semester I
PGCOM 104: Advanced Accounting II
(Business Taxation)

Total Credits-04

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 :CBCS(2019 COURSE)
Group B – Marketing
Semester I
PGCOM 105: Marketing I
(Advertising and Sales Management)

Total Credit-04

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. 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(2019 COURSE)
Group B- Marketing
Semester I
PGCOM 106: Marketing II (Marketing Research)

Total Credit-04

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.
- Zaltman and Burger : Marketing Research, Dryden Pres

M. Com :CBCS(2019 COURSE)
Group C- Business Administration
Semester I
PGCOM 107: Business Administration I
(Production and Operation Management)

Total Credit-04

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 :CBCS(2019 COURSE)
Group C- Business Administration
Semester I

PGCOM 108: Business Administration II (Financial Management)

Total Credit-04

- Objective:** 1) To develop the ability to analyze 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
- 8. Fundamentals of Financial Management-Horne, Wachowicz Jr. Bhaduri, Pearson Education

Semester II

**M.Com: CBCS(2019 Course)
Semester II
PGCOM 201: Business Finance II**

Total Credit-04

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-Baswant ,Dist :Nasik.
- 9) Dr.M.A.Kohok : Readings in Indian Financial Services, Digvijay Prakashan , 1070 , Shivajinagar,Pimpalgaon-Baswant ,Dist :Nasik.
- 10)Richard Brealex , : 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(2019 Course)

Semester II

PGCOM 202: Management Concepts and Organisational Behaviour II

Total Credits-04

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, Hersey 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.
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 Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.

- 4) Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: 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, 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(2019 COURSE)
Group A- Advanced Accounting
Semester II
PGCOM 203: Advanced Accounting III

Total Credits-04

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 :CBCS(2019 COURSE)
Group A- Advanced Accounting
Semester II
PGCOM 204: Advanced Accounting IV
(Business Taxation)

Total Credit-04

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 assessees-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 (2019 COURSE)
Group B - Marketing
Semester II

PGCOM 205: Marketing III (Advertising and Sales Management)

Total Credit-04

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. 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(2019 COURSE)
Group B- Marketing
Semester II
PGCOM 206: Marketing IV (Marketing Research)

Total Credit-04

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

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(2019 COURSE)
Group C- Business Administration
Semester II

PGCOM 207: Business Administration III (Marketing Management)

Total Credit-04

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
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(2019 COURSE)
Group C- Business Administration
Semester II

PGCOM 208: Business Administration IV (Financial Policies and Practices)

Total Credit-04

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. 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 – Krishn

M.Com: CBCS (2019 Course)
Semester II
PGGEN 22: Consumer Protection

Objectives:

- 1) To acquaint the students with consumer and consumer movement.
- 2) To make the students aware about consumer rights and duties.
- 3) To make the students aware about laws relating to consumers.

Total Credit: 2

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 Redressal – Composition
Working of -
 - a) District Consumer Redressal Forum
 - b) State Consumer Redressal Forum
 - c) National Consumer Redressal 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

Semester III
M.Com:CBCS(2019 Course)
Semester III
PGCOM 301: Management Accounting I

Total Credit-04

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:CBCS(2019 Course)
Semester III
PGCOM 302: Research Methodology I

Total Credit-04

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
Scientific Social Surveys and Research - Puling Young

M. Com :CBCS(2019 COURSE)
Group A- Advanced Accounting
Semester III
PGCOM 303: Advanced Accounting V

Total Credit-04

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 :CBCS(2019 COURSE)
Group A- Advanced Accounting
Semester III
PGCOM 304: Advanced Accounting VI
(Auditing)

Total Credit-04

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, 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(2019 COURSE)
Group B - Marketing
Semester III
PGCOM 305: Marketing V
(International Marketing)

Total Credit-04

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.

M. Com:CBCS(2019 COURSE)
Group B- Marketing
Semester III
PGCOM 306: Marketing VI
(Services Marketing)

Total Credit-04

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 v/s 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(2019 COURSE)
Group C- Business Administration
Semester III
PGCOM 307: Business Administration V
(Human Resource Management)

Total Credit-04

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 Vyavasthan Va Audyogik Sambandha*- Dr. Madhavi Mitra

M. Com :CBCS(2019 COURSE)
Group C- Business Administration
Semester III
PGCOM 308: Business Administration VI
(Organisational Behaviour)

Total Credit-04

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 - 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 2019 (COURSE)
SEMESTER-III
PGGEN 31 : FUNDAMENTALS OF INVESTMENT

TOTAL CREDITS : 02

OBJECTIVES :

To Familiarize the students with different investment alternatives , introduce them to the framework of their analysis & valuation & highlighted the role of investor protection.

Unit 1: The Investment Environment

The investment decision process, types of investment – commodities ,real estates & financial assets ,the Indian securities market participants & trading of securities ,security market ,indices , sources of financial information , concept of return & risk , impact of taxes & inflation on return .

Unit 2 : Fixed Income Securities

Bond features , types of bonds , estimating bond yields , bond valuation types of bonds risk , default risk & credit rating .

Unit 3 : Investor protection

Role of SEBI & stock exchanges in investor protection ,investor grievances & their redressal system , insider trading ,investors awareness & activism

RECOMMENDED BOOKS

1. **Investments analysis & management .**
2. **R.P . Rustogi , fundamentals of investment , sultan chand & sons , new delhi .**
3. **N.D. Vohra & B.R. Bagri , futures & options , McGraw hill education .**
4. **Mayo ,an introduction to investment , Cengage Learning .**

Semester IV

M.Com: CBCS (2019 Course)

Semester IV

PGCOM 401: Management Accounting II

Total Credit-04

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: CBCS (2019 Course)
Semester IV**

PGCOM 402: Research Methodology II
(Project Report)

Total Credit-06

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: CBCS (2019 COURSE)
Group A- Advanced Accounting
Semester IV
PGCOM 403: Advanced Accounting VII

Total Credit-04

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: CBCS (2019 COURSE)
Group A- Advanced Accounting
Semester IV
PGCOM 404: Advanced Accounting VIII
(Auditing)

Total Credit-04

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 : CBCS (2019 COURSE)
Group B - Marketing**

Semester IV

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

Total Credit-04

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 : CBCS (2019 COURSE)
Group B- Marketing**

Semester IV

PGCOM 406: Marketing VIII (Services Marketing)

Total Credit-04

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

M. Com : CBCS (2019 COURSE)
Group C- Business Administration
Semester IV
PGCOM 407: Business Administration VII
(Recent Advances in Business Administration)

Total Credit-04

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
- 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 - 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 (2019 COURSE)
Group C- Business Administration
Semester IV
PGCOM 408: Business Administration VIII
(Advance Concepts in Business Administration)

Total Credit-04

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. 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