



**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

**PROGRAMME GUIDE
OF
MASTER OF COMMERCE
(M. COM.)
With effect from 2018-19**

BHARATI VIDYAPEETH DEEMED TO BE UNIVERSITY, PUNE
SCHOOL OF DISTANCE EDUCATION

Under: The Faculty of Arts, Social Sciences and Commerce
Master of Commerce (M. Com.) Course Structure
(Choice Based Credit and Grade System)
(To be implemented from July 2018)

1. INTRODUCTION:

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.

2. 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.

3. ACADEMIC PLANNER

	For June Admission Session Students	For January Admission Session Students
Admission Date	1 st July to 30 th September	1 st January to 28 th February
Eligibility Document Submission	1 st July to 30 th September	1 st January to 31 st March
Internal Home Assignment Submission	For Sem - I, III - August to September For Sem - II, IV - March to April	For Sem - I, III - March to April For Sem - II, IV - August to September
Examination Form Submission	For Sem - I, III - August to September For Sem - II, IV - March to April	For Sem - I, III - March to April For Sem - II, IV - August to September
University Examinations	For Sem - I, III - December For Sem - II, IV - June	For Sem - I, III – June For Sem - II, IV - December

4. ADMISSION PROCEDURE

The Application Form is available at each Academic Study Centres. The candidate will have to apply for admission to any academic programme of his / her choice in the prescribed form attached with Information booklet. University has made available the facility of 'Online application for Admission' to the students to apply for admission to the various programs. The candidate will be admitted provisionally to the programme on verification of the eligibility for admission. He / She will be asked to complete the eligibility requirement by submitting the required Marksheets, Leaving/Transfer Certificate, Educational Gap Certificate (if required), Aadhaar Card etc. After verification of required documents candidate admission will be confirmed.

5. ELIGIBILITY:

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.

6. DURATION:

The minimum duration of the M. Com. degree programme is two years divided into Four semesters although student may complete the programme gradually within a maximum period of Six years. If Programme is not completed successfully during Six years, he/she will be required to take fresh admission.

7. MEDIUM

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

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 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	Maximum Marks		
					IA	Uni.	Total

						Exam		
Semester I	Core Compulsory	PGCOM 101	Business Finance-I	04	30	70	100	
		PGCOM 102	Management Concepts & Organisational Behaviour-I	04	30	70	100	
	Core Elective	To choose any one Group of the following:						
		Group A						
		PGCOM 103	Advanced Accounting-I	04	30	70	100	
		PGCOM 104	Advanced Accounting-II	04	30	70	100	
		Group B						
		PGCOM 105	Marketing-I	04	30	70	100	
		PGCOM 106	Marketing-II	04	30	70	100	
		Group C						
		PGCOM 107	Business Administration-I	04	30	70	100	
		PGCOM 108	Business Administration-II	04	30	70	100	

Semester II

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

Semester III

Semester	Subject Type	Course Code	Title of the Paper	Credit	Maximum Marks			
					IA	Uni. Exam	Total	
Semester III	Core Compulsory	PGCOM 301	Management Accounting -I	04	30	70	100	
		PGCOM 302	Research Methodology-I	04	30	70	100	
	Core Elective	To choose any one Group of the following:						
		Group A						
		PGCOM 303	Advanced Accounting-V	04	30	70	100	
		PGCOM 304	Advanced Accounting-VI	04	30	70	100	
		Group B						
		PGCOM 305	Marketing-V	04	30	70	100	
		PGCOM 306	Marketing-VI	04	30	70	100	
		Group C						
		PGCOM 307	Business Administration-V	04	30	70	100	
		PGCOM 308	Business Administration-VI	04	30	70	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	20	30	50	
		PGGEN 32	Income Tax Management	02	20	30	50	

Semester IV

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

9. SCHEME OF EXAMINATION:

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

- (a) Semester Examinations,
- (b) Internal 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 appear 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 department during the term. There 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 courses in which the student has passed till that semester.

10. 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.

11. 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.

12. 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

13. 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 Deemed 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.

14. 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

15. 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

16. GRACING:

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

17. 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.

18. 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 70 and IA marks out of 30. The total marks out of 100 are converted to Grade Point, which will be the GPA.								

19. GRADE/CLASS IMPROVEMENT:

The rules regarding the improvement of the Grade/Class of M.Com. course will be as per notification of Bharati Vidyapeeth Deemed 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 Four years / 8 Semesters from the date of final result of 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 Winter examination session and 28th February for Summer examination session. 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**'.

* * * * *

M.Com. CBCS (2018 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
- 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. CBCS (2018 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

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 Micheel T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- 4) Koontz, Harold, Cyril O'Dopnnell, and Heinz Weirich: 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)
Semester I
Group A- Advanced Accounting
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 Absorption and reconstruction (external) of companies

- 1. Accounting theory**
 - 2.1 Concept of accounting theory
 - 2.2 Role, Classification and Approaches of accounting theory
 - 2.3 Accounting standard and accepted accounting principles
 - 2.4 Selection of accounting principles
 - 2.5 Professional development of accounting in India

- 3. Cash flow accounting**
 - 3.1 Meaning and definition
 - 3.2 Cash flow statement
 - 3.3 Significance of 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)
Semester I
Group A- Advanced Accounting
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 Tax liability – income tax liability
- 1.5 Residence of assesses- resident in India - non-resident in India -not ordinarily resident

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)
Semester I
Group B – Marketing
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 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**
 - 2.1 Advertising media
 - 2.2 Print media and Broadcasting media
 - 2.3 Non-media advertising
 - 2.4 Media planning and scheduling
 - 2.5 Advertising on internet
 - 2.6 Media selection decision
- 3. Message design and development**
 - 3.1 Copy development
 - 3.2 Types of appeal
 - 3.3 Copy testing
- 4 Measuring advertising effectiveness**
 - 4.1 Managing advertising agency
 - 4.2 Client relationship
 - 4.3 Promotional science in India
 - 4.4 Techniques for testing advertising effectiveness.
- 5 Selling**
 - 5.1 Concept, objectives and functions of sales management
 - 5.2 Fundamentals of selling, selling process
 - 5.3 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)
Semester I
Group B- Marketing
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
- 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
- 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

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)
Semester I
Group C- Business Administration
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

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)
Semester I
Group C- Business Administration
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

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)
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 Forms of expansion & diversification
- 4.2 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 (2018 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, 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.
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. 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 (2018 Course)
Semester II
Group A- Advanced Accounting
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 (2018 Course)
Semester II
Group A- Advanced Accounting
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 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. CBCS (2018 Course)
Semester II
Group B - Marketing
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 (2018 Course)
Semester II
Group B- Marketing
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
- 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

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)
Semester II
Group C- Business Administration
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
- 6.2 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)
Semester II
Group C- Business Administration
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

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)
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 Hours: 30)

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

