

॥ सा विद्या या विमुक्तये ॥



# स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

**SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED**

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade

## ACADEMIC (1-BOARD OF STUDIES) SECTION

Phone: (02462) 229542

Fax : (02462) 229574

Website: [www.srtmun.ac.in](http://www.srtmun.ac.in)

E-mail: [bos.srtmun@gmail.com](mailto:bos.srtmun@gmail.com)

प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन शास्त्र संकुल व उपकेंद्र, लातूर आणि परभणी येथील संकुलातील – वाणिज्य व व्यवस्थापन शास्त्र विद्याशाखेतील पदव्युत्तर स्तरावरील प्रथम वर्षाचा **CBCS Pattern** नुसारचा अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ लागू करण्याबाबत.

### प रि प त्र क

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २०.जून २०२० रोजी संपन्न झालेल्या ४७ व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७-२०२० च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या वाणिज्य व व्यवस्थापन शास्त्र संकुलात चालणारा व उपकेंद्र, लातूर व परभणी येथील व्यवस्थापन शास्त्र संकुलात चालणारा वाणिज्य व व्यवस्थापन विद्याशाखेतील अभ्यासक्रम पदव्युत्तर स्तरावरील खालील विषयांचे C.B.C.S.(Choice Based Credit System) Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्यात येत आहे.

#### 1) M. Com. I year – (Common) I & II Sem.

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या [www.srtmun.ac.in](http://www.srtmun.ac.in) या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,

विष्णुपुरी, नांदेड – ४३१ ६०६.

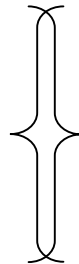
जा.क्र.: शैक्षणिक-०१/परिपत्रक/पदव्युत्तर-सीबीसीएस

अभ्यासक्रम/२०२०-२१/७४५

दिनांक : ११.०९.२०२०.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- २) मा. सहयोगी अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा, प्रस्तुत विद्यापीठ.
- ३) मा. संचालक, परीक्षा व मूल्यमापन मंडळ, प्रस्तुत विद्यापीठ.
- ४) अधीक्षक, वाणिज्य व व्यवस्थापन परीक्षा विभाग प्रस्तुत विद्यापीठ.
- ५) मा. संचालक, वाणिज्य व व्यवस्थापन संकुल, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ यांना देवून कळविण्यात येते की,



स्वाक्षरित/-

**उपकुलसचिव**

शैक्षणिक(१-अभ्यासमंडळ विभाग)



**Swami Ramanand Teerth Marathwada University,  
Nanded**

**School of Commerce and Management Sciences,**

**Master of Commerce (M.COM.)**

**(Programme Code: 137-2)**

**(CBCS System)**

**Under the Faculty of Commerce & Management Science**

**PROGRAMME STRUCTURE**

**(Revised with effect from June 2020)**

## (A) PROGRAM DETAILS

<b>Name of the Programme:</b>	<b>Master of Commerce (M. COM)</b>
<b>Intake</b>	<b>20</b>
<b>Total marks</b>	<b>2500</b>
<b>Total credits</b>	<b>100</b>
<b>Eligibility</b>	<b>Commerce Graduate</b>
<b>Duration</b>	<b>Two Years (Full Time)</b>
<b>Medium of Instruction</b>	<b>English</b>

### Teaching Pedagogies:

1. Formal lectures as well as visiting speakers (Resource Persons) from universities / business and industry.
2. Seminar discussion, test, tutorials / home assignments.
3. Case discussions and Presentations.
4. Role-plays.
5. Syndicates.

**Teaching aids:** Video, audio tapes, Projector etc will be use teaching- learning more effective.

### (B) OBJECTIVES OF PROGRAMME

The objectives of M. COM are as under.

1. To equip the students with a high level of conceptual, analytical and descriptive abilities.
2. Enable them to comprehend and understand complex environment and handle their job competitively and effectively.

3. Strengthen their decision-making skills.
4. To increase the business awareness and entrepreneurial abilities among educated youth for speeding up the process of industrialization required for industrially backward region like Marathwada.
5. To provide basic understanding in finance, business organization and the Government Organizations for occupying positions like consultants, analysts and researchers.

### **Examination Pattern**

Each semester and paper has:

- 01 Internal assessment 50 Marks 2 credits
- 02 University examination 50 Marks 2 credits

**100 Marks 4 Credits**

### **Internal assessment of 2 credits**

#### **A. Distribution of internal marks per paper as shown below:**

<b>Test 1</b>	<b>Test II</b>	<b>Tutorial</b>	<b>Seminar</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>10</b>	<b>20</b>	<b>50</b>

(Except for those carrying practical examination)

**Different topic should be assigned to the students for writing tutorial.**

**Break up of seminar/field survey marks are as follows:** Seminar will be assessed on the basis of communication skill, presentation style, Analytical ability, audience interaction & query handling etc)

- 1) Seminar write-up/survey report 10 Marks
- 2) Seminar Presentation or survey 10 Marks

**Total: 20 Marks**

## **Paper pattern of university Examination all papers for 2 credits**

No. of credits 02	Total marks 50	Duration 3 hours
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### **Nature of Question Paper**

1. Question No. 1<sup>st</sup> is compulsory and carrying 10 marks each. Q1 will be short answers (Solve any 5 out of 6 each carrying 2 marks each).
2. Solve any 4 questions from Q. No. 2 to Q. No. 6.

### **Standard of passing**

- The passing rules of this course shall be as per the CBCS system of this university.
- The internal and external assessment will constitute separate heads of passing and they will have to be shown separately in the transcripts including seminar/field survey credits.
- For each paper the ratio of marks of internal assessment in relation with external examination shall be as per CGPA system 50:50
- Marks in the internal assessment should be communicated to the university before the commencement of the semester examination.
- The external assessment shall be based on the term end written examination to be held at the end of each semester for each paper/course.
- For Internal Examination/ assessment, passing will be for 20 marks out of 50 marks and also for external examination passing will be for 20 marks out of 50.
- Student attending less than 75% of classes will not be allowed for Internal or external examination in partial or full.
- All other rules of grades, conversation, A.T.K.T. grace CPI & final grade marks etc. will be given as per CBCS system of this university.

### **Project report & Viva-Voce:**

- ❖ Project report will carry 50 Marks 2 credits
- ❖ Viva-voce on project 50 Marks 2 credits

### **Total 100 Marks 4 credits**

Project reports and pre project submission seminar will be evaluated by internal teacher for 50 marks of 2 credits and Via-voce will be conducted by a committee consisting of project guide, HOD, and one Expert from home university department and expert from other university department appointed by the university. Grades, conversion of marks & CPI & final grade etc will be as per CGPA system.

### **Examination Passing Rules**

The evaluation of the student will be mainly on

1. **Continuous Internal Assessment (CIA) and**
2. **End Semester Assessment (ESA).**

**The ratio of CIA and ESA is 50:50**

#### **Passing Rules:**

The CIA and ESA shall have different passing heads and Minimum passing:- 40% of passing for each subject in each head (Except for MBA)

To pass the degree program, a student will have to obtain a minimum aggregate of 40% marks (C+ and above in grade point scale) in each course.

#### **Assessment:**

**Continuous Internal Assessment (CIA):** CIA aims to assess values, skills and knowledge by students, internal assessment is to be done by the concerned

faculty member, department, school or the centre. **CIA** will be done on a continuous basis during the semester with selected assessment components.

**The components selected for CIA** may be: Tests, Quiz, Seminars, Assignments, essay, tutorials, term paper, seminar, laboratory work, field work, workshop practice, Comprehensive Viva, Attendance and any other best and innovative assessment practice approved by the School committee. Components of internal evaluation are to have a time frame for completion (by students), and concurrent and continuous evaluation (by faculty members).

The evaluation outcome shall be expressed initially by predetermined marks and latter converted by grades. Minimum Mark for passing in each Paper is 40% for Continuous Internal Assessment (**CIA**)

**End Semester Assessment (ESA):** This is to be carried out at the end of each semester, and will aim to assess skills and knowledge acquired by the students through classroom instruction, fieldwork, laboratory work and/or workshop practice. The End Semester Assessment (ESA) is based on written examination. These examinations shall be at the end of each semester.

**Integration of CIA and ESA:** A student failed in CIA shall have to appear for ESA again in that particular paper. In a particular paper if a student failed in internal (CIA), he deemed to be failed in that course and he has to reappear for CIA and ESA irrespective of the marks he got in ESA. If a student passed in CIA and failed in ESA, the student needs to appear for ESA only in his next attempt and the CIA marks shall be carried.

A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in winter/summer season. However the student has to clear the course in the prescribed maximum period for that course.

CIA marks will not change. A student cannot repeat CIA. In case she wants to repeat CIA, then s/he can do so only by registering the said course during the semester in which the course is conducted and up to 4 years (2 years programme) or 5 years (3 years programme) as the case may be, provided the student was failed in that course.

Students who have failed in a course may reappear for the ESA only twice in the subsequent period. If student fail to acquire required Credits within four years from admission period, such student has to acquire Credits with prevailing / revised syllabus at that time. After that, such students will have to seek fresh admission as per the admission rules prevailing at that time.

A student cannot register for the third/fourth semester, if she/he fails to complete 75% credits of the total credits expected to be ordinarily completed within two semesters.

While marks will be given for all examinations, they will be converted into grades. The semester end grade sheets will have only grades and final grade sheets and transcripts shall have grade points average and total percentage of marks (up to two decimal points).

### **Important Instructions and Key Points**

1. A.T.K.T. & grace marks will be given as per other P.G. Courses in the campus school.
2. The questions to be asked in the class tests / tutorials / home assignments/seminar presentation will be prepared by the concerned teachers and communicated to the candidates. The school should submit internal marks to the university examination department before the commencement of external examination.



3. External University Examination for each course will be of 50 marks and 2 credits and the duration of University Examination shall be 3 hours.
4. The end semester examination papers will be assessed and moderated as per university guidelines.
5. It is suggested that a minimum of 10 days shall be given to the candidates for preparation of external examination after completion of syllabus.
6. In case of any grievance to the students about internal marks given by the teachers, as a special case director may give approval for reevaluation of internal marks after the payment of reevaluation fees as equivalent to external examination. In this case, the concerned subject teacher will handover either in soft copy or hard copy the entire performance of concerned student. The director may appoint re-examiner from university campus or external examiner.

The final year students are allowed to opt for 2 specializations namely Management Science and Marketing Management different as per his/ her choice.

### **Explanation of specialization**

The school offers following choices of specializations

- a. Management Science
- b. Marketing Management.

**PROGRAM STRUCTURE AND WORKLOAD**  
**SCHOOL OF COMMERCE & MANAGEMENT SCIENCES**  
**Structure of M.Com (CBCS) with effect from Academic Year 2020-2021**

**Semester I**

<b>Course No</b>	<b>Subject/ title of the Paper</b>	<b>No. of Lectures per week</b>	<b>No. of Credits Per Course</b>	<b>C.A.</b>	<b>U.A.</b>	<b>Total Marks</b>
<b>I/137-2/C-1</b>	Accounting For Business Decisions	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>I/137-2/C-2</b>	Business Economics	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>I/137-2/C-3</b>	Legal Aspects of Business	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>I/137-2/C-4</b>	Business Environment	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>I/137-2/C-5</b>	Principles & Practices of Banking	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>I/137-2/C-6</b>	Business Communications	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>I/137-2/ELE-1</b>	NPTEL/ Open Elective/ Study Project	<b>2</b>	<b>2</b>	<b>50</b>	<b>00</b>	<b>50</b>
	<b>TOTAL</b>	<b>26</b>	<b>26</b>	<b>350</b>	<b>300</b>	<b>650</b>

## Semester II

<b>Course No.</b>	<b>Subject/ title of the Paper</b>	<b>No. of Lectures per week</b>	<b>No. of Credits Per Course</b>	<b>C.A.</b>	<b>U.A.</b>	<b>Total Marks</b>
<b>II/137-2/C-7</b>	Marketing Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>II/137-2/C-8</b>	Financial Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>II/137-2/C-9</b>	Human Resource Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>II/137-2/C-10</b>	Advance Accounting	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>II/137-2/C-11</b>	E Commerce	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>II/137-2/C-12</b>	Management Theory	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>II/137-2/ELE-2</b>	NPTEL/ Foreign Language/ Open Elective	<b>2</b>	<b>2</b>	<b>50</b>	<b>00</b>	<b>50</b>
	<b>TOTAL</b>	<b>26</b>	<b>26</b>	<b>350</b>	<b>300</b>	<b>650</b>

## Semester III

<b>Course No.</b>	<b>Subject/ title of the Paper</b>	<b>No. of Lectures per week</b>	<b>No. of Credits Per Course</b>	<b>C.A.</b>	<b>U.A.</b>	<b>Total Marks</b>
<b>III/137-2/C-13</b>	Cost accounting	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>III/137-2/C-14</b>	Insurance & risk Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>III/137-2/C-15</b>	Computer Applications in Business	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>III/137-2/C-16</b>	Entrepreneurship Development	<b>04</b>	<b>04</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>MANAGEMENT SCIENCE</b>						
<b>III/137-2/OPT-1-A</b>	Corporate Accounting	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>III/137-2/OPT-2-A</b>	International Business Environment	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>MARKETING MANAGEMENT</b>						
<b>III/137-2/OPT-1-B</b>	Advertising, sales promotion & distribution management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>III/137-2/OPT-2-B</b>	Retail Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
	<b>TOTAL</b>	<b>32</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>

## Semester IV

<b>Course No.</b>	<b>Subject/ title of the Paper</b>	<b>No. of Lectures per week</b>	<b>No. of Credits Per Course</b>	<b>C.A.</b>	<b>U.A.</b>	<b>Total Marks</b>
<b>IV/137-2/C-17</b>	Research Methodology	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>IV/137-2/C-18</b>	Auditing	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>IV/137-2/C-19</b>	Bank Marketing	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>IV/137-2/C-20</b>	Project	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>MANAGEMENT SCIENCE</b>						
<b>IV/137-2/OPT-3-A</b>	Taxation I	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>IV/137-2/OPT-4-A</b>	Taxation II	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>MARKETING MANAGEMENT</b>						
<b>IV/137-2/OPT-3-B</b>	Services & Relationship Management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
<b>IV/137-2/OPT-4-B</b>	Brand management	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>
	<b>TOTAL</b>	<b>32</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>

## Summary of M.COM Course

<b>Semester No.</b>	<b>No. of Lectures per week</b>	<b>No. of Credits per sem.</b>	<b>Internal</b>	<b>External</b>	<b>Total</b>
<b>SEMESTER I</b>	<b>26</b>	<b>26</b>	<b>350</b>	<b>300</b>	<b>650</b>
<b>SEMESTER II</b>	<b>26</b>	<b>26</b>	<b>350</b>	<b>300</b>	<b>650</b>
<b>SEMESTER III</b>	<b>32</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>
<b>SEMESTER IV</b>	<b>32</b>	<b>24</b>	<b>300</b>	<b>300</b>	<b>600</b>
<b>GRAND TOTAL</b>	<b>116</b>	<b>100</b>	<b>1300</b>	<b>1200</b>	<b>2500</b>

# M.Com. I Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

## **Paper No. I/137-2/C-1** **Accounting for Business Decision**

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### **Objective:**

The objective of the course is acquainting students with the accounting tools and techniques for business decision.

**Unit –I Analysis of Financial Statements for Business Decisions:** Meaning of Financial statement, purpose, objectives and users of financial analysis. Types of Ratio, and Numerical Problems on Ratio Analysis.

**Unit –II Budgeting and Budgetary, Control:** A Business Decision Making Technique, Types of Budgets – Production Budget, Master budget, Flexible budget, Problems on Preparation of Production Budget, Master Budget and Flexible budget.

**Unit–III Joint Product and By Product:** Definition, Features, objects of Joint and By Product, Treatment of Joint Cost of Joint Products, Numerical Problem on Joint and by Product, Standard costing And Variance Analysis – A Business Decision Making Technique, Significance, and Numerical Problems on Materials & Labor Variances.

**Unit–IV Capital Budgeting Decisions:** Meaning, Importance, Methods of capital Budgeting Decisions and Numerical Problems on Pay Back Period Method, Discounted Cash Flow Method, Net Present Value Method and IRR Method.

**Unit-V Marginal Costing and Break Even Analysis:** A Business Decision Making Technique, Cost Volume Profit Analysis, BEP Analysis, Problems on Calculation of P/V Ratio, Contribution, Fixed cost, Margin of Safety, Make or Buy Decision, Selection of a Suitable Mix, Selling Price Decision, and Discontinuance of a Product Line.

**Suggested Readings:**

- M. N. Arora, Cost and Management Accounting: Himalaya Publishing House.
- Murthy & MRS, Cost Analysis for Decision Making: Tata Megra Hill, Delhi.
- N. P. Srinivasan, Management Accounting Sterling Publishers.
- S. N. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons.
- I. M. Pandey, Managements Accounting Vikas, Delhi.
- Khan M. Y. And Jain P. K. Management Accounting Tata Megra Hill, Delhi



# **M.Com. I Semester**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

## **Paper No. I/137-2/C-2 Business Economics**

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### **Objective:**

The objective of the course is to provide insights into Business Economics with its practical applications.

### **Unit –I Introduction to Business Economics:**

Nature, Scope and Uses of Business Economics, Role and Responsibility of a Business Economist, Theory of the firm and the Concept of Profit and Wealth Maximization, Role of profits.

### **Unit –II Demand Analysis:**

Theory of Demand – concept, determinants of Demand, Demand Function and econometric techniques. Theory of Supply-concept, determination, analysis, supply function. Elasticity of Demand- concept, measurement. Demand forecasting. (Problems), Indifference Curve Analysis, Law of Returns and Law of Variable Proportions

### **Unit–III Cost Analysis:**

Analysis and costs estimation-economic Concept of Cost, Revenue Different Types of Cost: Managerial use of cost Function; Production Function to cost curves.

#### **Unit–IV Pricing Under Various Markets:**

Perfect Competition, Monopoly, Monopolistic competition, Cartels. Price discrimination, Pricing Strategies, Measurement of Monopoly Power. Profit Policy: Break Even analysis. Profit Forecasting.

#### **Unit-V National Income:**

GDP, Business cycles, fiscal policy, monetary policy and inflation.

#### **Suggested Readings:**

- T.R. Jain, O.P. Khanna: - Business Economics, V. K. Publications, New Delhi.
- K. Jothi Sivagnanam and R. Shrinivasan : Business Economics, Tata McGraw Hill Publications, New Delhi
- Varshney & Maheshwari: Managerial Economics, Sultan Chand & Sons, New Delhi.
- Mehta: Managerial Economics, Sultan Chand & Sons, New Delhi.
- Joel Dean : Managerial Economics, Prentice Hall, New Delhi.
- Mote, Paul & Gupta: Managerial Economics- Concepts and Case, McGraw Hill, New Delhi.

# M.Com. I Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

## **Paper No. I/137-2/C-3 Legal Aspects of Business**

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### **Course objective:**

*The objective of this course is to provide the theoretical knowledge about various laws along with case studies, along with legal environment in which a consumer and businesses operates.*

**UNIT I: Introduction:** What is law? Meaning and sources of mercantile law, Contract Law: The Indian Contract Act 1872; Establishing the contract, Offer and Acceptance, Consideration, Competency of Parties, Free consent, Legality of Object, Void agreements, Contingent Contracts, Performance and Discharge of Contract, Remedies for Breach of Contract, Indemnity and Guarantee, Bailment and Pledge, Agency

**UNIT II: The Sales of Goods Act 1930;** Nature of Contract of Sale; Conditions and Warranties; Transfer of Ownership and Delivery; Rights of Unpaid Seller and Rights of Buyer. The Indian Partnership Act 1932; Nature of Partnership; Formation of Partnership; Rights, Duties and Liabilities of Partners; Dissolution of a Partnership Firm, Intellectual Property Laws: Subject /matter of Intellectual Property; Aim & objectives; Classification of Intellectual Property Rights; Emerging issue in Intellectual Property.

**UNIT III: The Negotiable Instruments Act 1881;** Meaning and Definition of Negotiable Instruments; Competence and Liability of Parties to Negotiable Instruments, Negotiation and Assignment; Presentment of Negotiable Instruments; Dishonor and Discharge of Negotiable Instruments; The competition Act 2002; Aim and objectives of competition commission; concept and provisions.

**UNIT IV: The Companies Act 1956;** Nature and Kinds of Companies; Formation of Companies; Company Management; Company Meetings; Winding Up of a company. The Consumer Protection Act 1986; Features, aim and objectives; Rights of consumer.

**UNIT V: The Information Technology Act 2000;** Aim, objectives, scopes, concept, provisions; Attribution, Acknowledgement and dispatch Electronic record; Digital Signature Certificate; Penalties and Adjudication, Environment Protection Act: Environment vs Environmental Law; General Legislation; Forest & Wildlife Protection Legislating; Water Pollution Protection Legislation; Air Pollution Protection Legislation.

**Course outcome:**

*On completion of this course, students will be able to:*

1. *Appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.*
2. *Identify the fundamental legal principles behind contractual agreements.*
3. *Examine how businesses can be held liable in tort for the actions of their employees.*
4. *Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.*
5. *Acquire problem solving techniques and to be able to present coherent, concise legal argument.*

**Reference Books:**

1. Elements of Mercantile Law by N.D. Kapoor, Sultan Chand & Sons
2. Business Law by N.D. Kapoor, Sultan Chand & Sons
3. Legal Aspects of Business by Akhileshwar Pathak, Tata McGraw Hill
4. Business Law by Tejpal Sheth, PEARSON
5. Business Law by D. Chandra Bose, PHI Learning Private Limited
6. Business Law (6th Edition) by MC Kuchhal & Vivek Kuchhal, Vikas.
7. Mercantile Law (8th Edition) by MC Kuchhal & Vivek Kuchhal, Vikas
8. Mercantile Law (3rd Edition) by S.S. Gulshan, Excel Books
9. Business and Corporate Laws by G. Prasad, Jai Bharat Publications
10. Company Law (12th Edition) by Ashok K Bagrial, Vikas Publishing House Pvt. Ltd.
11. Legal Aspects of Business 3rd Edition, Ravinder Kumar, Cengage

# M.Com. I Semester

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

## **Paper No. I/137-2/C-4 Business Environment**

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### **Course objectives:**

1. *To help students to develop among candidates the knowledge base of environmental factors affecting business.*
2. *To acquaint the students to the emerging trends in business environment.*
3. *To inculcate values of Environmental ethics amongst the students.*

**Unit I: BASICS OF BUSINESS ENVIRONMENT:** Concept, Significance, Nature of Business Environment, Need of Environmental studies for Business, Environment Scanning, SWOT Analysis, Basic philosophies of Capitalism and Socialism, Concept of Mixed Economy

**Unit II: TYPES OF BUSINESS ENVIRONMENT:** Types of Business Environment- Internal Environment, Micro Environment, Macro Environment-Economic Environment, Socio-Cultural Environment, Political Environment and Technological Environment, Legal Environment

**Unit III: INDIAN BUSINESS ENVIRONMENT:** Government Policies - Industrial Policy, EXIM Policy, Technology Policy, Government policy regarding Small Sector Enterprises, Fiscal Policy, Planning in India-Planning Commission, New trade policy-1991 onwards, Industrial Licensing in India.

**Unit IV: INDIAN BUSINESS ENVIRONMENT:** Liberalization, Privatization, Globalization, Multinational Corporations, Foreign Direct Investment (FDI), Disinvestments,

Special Economic Zone (SEZ), An introduction to MRTP, Competition, FEMA, SEBI Act, Consumer Protection Act.

**Unit V: NATURAL ENVIRONMENT:** Natural Environment, Natural Resources, Renewable and Nonrenewable Resources, Limitations of non-renewable resources – Need of Renewable resources, Importance of Water & Land, Global Warming

**Course outcomes:**

1. *Students will gain an understanding on Scanning of Business Environment*
2. *Students will be able to identify the Strengths & Weakness of the Companies & identify Opportunities & Threats in Business Environment*
3. *Students will come to know about different Policies of Government which Effect the Business*

**Books Recommended:**

1. Business Environment-Text and Cases, Justin Paul: Tata McGraw Hill 3rd Edition
2. Essentials of Business Environment, Aswathappa: Himalaya Publishing House.
3. Business Environment-Text and Cases, Cherunilam, Francis: Himalaya Publishing House.
4. Environmental Policy-By James Lester, Duke University Press
5. Environmental Management System ISO 14001-By Dr. Ashok Joshi, L. Ramkrishnan, Nivedita Sarnaik

# **M.com I (First Semester)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

## **Paper No. I/137-2/C-5 Principle and Practice of Banking**

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### **OBJECTIVES :-**

Objectives of this course, is to acquaint student about banking processes. And their business applications.

### **Unit I: INTRODUCTION TO BANKING:**

Definition of bank, banking in India, role of banking, types of bank in India: Central Bank, Commercial Bank and its functions, Development bank and its features, Co-operative bank and its type, Difference between commercial bank and Co-operative bank, specialized bank, Introduction to RRB.

### **Unit II: CENTRAL BANK OF INDIA**

Evolution of Reserve Bank of India, Working functions of Reserve Bank of India, Monetary Policy and its Objectives, Regulatory Role of Reserve Bank of India, .

### **Unit III: MONEY MARKET & CAPITAL MARKET IN INDIA**

Money Market Concept ; Instruments of money market: Call Money, Treasury Bills, Certificate of Deposit, Commercial papers, Ready Forward Contract, Commercial Bill, Negotiable Instruments, Types of Negotiable Instrument. Capital Market-Introduction.

#### **Unit IV: NATIONAL BANK FOR AGRICULTURAL AND RURAL DEVELOPMENT (NABARD)**

Introduction, Historical Background of NABARD, Objective, Role and Functions of NABARD, Role of NABARD in Agricultural refinance, Subsidiaries of NABARD.

#### **Unit V: EVOLVING TRENDS IN MODERN BANKING**

Electronic payments, (Internet, Phone and M-Banking) Electronic Clearing System, Debit, ATM and Credit cards, Electronic Funds Transfer, RTGS (Real Time Gross Settlement), NEFT (National Electronic Fund Transfer), Grievance Handling Mechanism- Bank Ombudsman, Comparing homogeneous products features of bank.

#### **Suggested Readings:**

- Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services
- Reserve Bank of India functions and working (latest edn.) R.B.I.
- Monetary Economics for India, Dr. Narendra Jadhav
- All journals published by Indian Institute of Banking and Finance



# **M. COM. I Semester**

## **BUSINESS COMMUNICATION**

**Paper No. I/137-2/C-6**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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### **Course objective:**

To improve the communication, soft skill letter writing, report writing skill of students.

### **UNIT 1 :- Introducing Business Communication**

Meaning of Communication, Definitions of Communication, Features of Communication, Communication process, Elements of Communication process, Business Communication, Definition of Business Communication, Basic forms of Communication, Communication process models, Theories of Communication, Audience Analysis.

### **UNIT 2 :- Self – Development and Communication**

The role of communication in self-Development, Development of Positive Attitude, Swot Analysis.

### **UNIT 3 :- Writing skills**

Written Communication, planning of business messages, steps to planning, rewriting and editing, and the first draft restructuring the final draft, Business Letters, Principles of Letter Writing, Physical Appearance of Business Letters, Layout of a Business Letter, Request Letters, Good News Letters, Bad News

letters, sales letters, persuasive letters, office Memorandum or Memo & Memo Format.

#### **UNIT 4 :- Report Writing**

Meaning and definition of Report, Characteristics of Report, Types of Reports, Formal Report, Report Preparation, Oral Presentation, Principles of Oral Presentation, Factors Affecting Presentation, Sales Presentation, Training Presentation, Speeches to Motivate, Effective Presentation Skills.

#### **Course outcome:**

In corporate one has to interact and compete. If properly not prepared it is difficult to survive in the new competitive environment. This syllabus is made keeping in mind all such factors so that the students will get benefited in their career, not only in getting job but also build confidence in facing the present stiff competition.

#### **Books Recommended**

1. Communication In organisation By Dalmar Fisher.
2. The Skills of Communicating By Bill Scott.
3. Business Communication By Chappan and Red. Business Corresponding and Report Writing By R.C. Sharma & Krishna Mohan.
5. Business Communication By R.C. Bhatia.

## **M. COM. II Semester**

### **MARKETING MANAGEMENT**

**Course Code: II/137-2/C-7**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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#### **Course objective:**

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

**Unit-I Marketing Management:** Introduction of Marketing – Definition, Concept, Process of Marketing, Significance & functions of Marketing, Marketing Management Orientations, Selling v/s Marketing, Market & Classification of Market, Role & functions of Marketing Manager.

**Unit – II Marketing Functions:** Marketing Mix - Product mix, Product life cycle concept – Stage and marketing strategies, Concept of branding, Price Mix - Objectives, Methods and Policies, Place Mix - Types of channels of distribution, Factors effecting choice of distribution channel, Promotional Mix - Advertising, Personal selling, Sales promotion, Public Relations

**Unit-III Marketing System:** Concept & components of a Marketing Information System – Marketing Research – Meaning & scope – marketing research procedure – types & techniques of Marketing Research –

Management's use of Marketing Research, Market Segmentation: Meaning, Definition, Different ways of Segmentation

**Unit-IV: Consumer Behavior & Emerging Trends in Marketing:** Meaning, definitions, importance, types of buyers, buying motives, buying decision process Service Marketing, E-Commerce, Telemarketing, Online Marketing, Digital Marketing,

**Course outcome:** The student knows the tasks of a marketer and the challenges which he/she has to face as a marketer.

**Reference Books:**

1. Marketing Management, Philip Kotler
2. Marketing Management, Ramkumari Namswami
3. Marketing Management, Saxena
4. Philip Kotler & Armstrong : Principles of Marketing, Person Asia New Delhi
5. Rajan Saxena: Marketing Management
6. Rama Swamy and Nama Kumari : Marketing Management in the Indian context Mac Millan India
7. William D.Pereult Jerome Mc Carthy : Basic Marketing

**M. COM. II Semester**

**FINANCIAL MANAGEMENT**

**Paper No. II/137-2/C-8**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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**Course objective:**

To provide students with theoretical background and the quantitative tools to make sound financial decisions in managerial roles leading to the maximization of the value of the firm.

**Unit-I Introduction to Financial Management:** Nature and scope of financial management, objectives of Financial Management, Role of financial manager, Concept of Time Value of Money – Future Value and Present value.

**Unit-II Capital Budgeting:** Meaning and scope, capital budgeting decisions, methods of capital budgeting, risk analysis in capital budgeting, sources of long-term finance.

**Unit-III Capital Structure:** Meaning, Theories and factors, cost of capital, Process of capital structure, leverage and its types, different sources of raising finance, weighted average cost of capital.

**Unit-IV Dividend decisions:** Nature of dividend decisions, Dividend decision policy, risk analysis, reserves and surplus role of surplus, factor affecting dividend decisions.

**Unit-V Working Capital Management:** Meaning, Decisions in working capital, Financing of working capital, cash management, inventory management, receivables management, Factors affecting working capital decisions.

Course outcome:

**By the end of this course students shall be able to:**

- 1) Critically evaluate the financial objectives of various types of organizations and the respective requirements of stakeholders.
- 2) Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances.
- 3) Assess the factors affecting investment decisions and opportunities presented to an organization.
- 4) Analyze a company's performance and make appropriate recommendations.

**Reference Books:**

- 1) Brigham, E. F. and Ehrhardt. M. C., "Financial Management Theory and Practice", 2006, 10th Ed. Thomson South-Western.
- 2) Ross Westerfield Jaffe, "Corporate Finance", 7th Ed, TMH Publishers
- 3) Vishwanath S. R., "Corporate Finance: Theory and Practice", 2007, 2nd Ed. Response books, Sage Publications.
- 4) Prasanna Chandra, "Financial Management Theory and Practice", 7th Ed. Tata McGraw Hill.
- 5) I. M. Pandey, "Finacial Management", 2010, 10th Ed. Vikas Publishing House.

**M.COM. II SEMESTER**

**HUMAN RESOURCE MANAGEMENT**

**Paper No. II/137-2/C-9**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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**Objectives: To introduce to Human Resources Management, Human Resources Planning, Job Analysis, Compensation management & Industrial Relation.**

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**Unit-I: Introduction to HRM :** Concept & Nature of HRM, objectives & Importance of HRM, Role and Functions of HRM; Scope of HRM; Changing Environment of HRM; Aspects of HRM.

**Unit –II: HR Planning:** Concepts; objectives, Need & Important of HRP, Factors Influencing HR planning; HR Planning Process; Problems of HRP, Level of HRM, Guideline for making HRP effective, Career Planning Objectives & Process.

**Unit-III: Job Analysis,** concept & objectives, Significance & Process of Job Analysis, Job description and job specifications, Techniques / Method of job Analysis, use of job analysis information ; Methods & Technique of Recruitment, Selection; Tests and Interview Techniques, Training and Development, Performance Appraisal & its methods, Placement & Induction.

**Unit – IV: Compensation Management :** Objectives, Principals, Wages and Salary administration, Concepts and Principles; Influencing Factors; Current

Trends in Compensation – Methods of Payment – Incentives, fringe benefits and Rewards, morale and productivity Performance Management System: Introduction, Appraisal and Process.

**Unit –V: Managing Industrial Relations:** Meaning, Objectives & Functions of Trade Unions – Employee Participation Schemes – Collective Bargaining – Marketing Knowledge Workers. Industrial Relations in India, health, safety and welfare and social security, Workers Participation in Management, HR Accounting & Auditing, HRIS.

**Reference Books:**

1. Venkata Raman C.S., and Srivastva BK Personnel / Human Resource Management, TMH,ND
2. Cynthia D. Fisher & Lyle F. Schoenfeld; / Human Resource Management, Wiley India, New Delhi. 3. DK Tripathi, Human Resource Management: Text & Cases, Wisdom, Delhi
4. Fisher, Managing Human Resource, Cengage, ND
5. N.K.Singh / Human Resource Management, Excel Publications.
6. Jyothi - / Human Resource Management, Pearso Education, New Delhi.
7. Biswajeet Pattnayak / Human Resource Management, Prentic hell of India New Delhi.
8. P.S Rao, Essentials of Human Resource Management & IR, Himalaya, Mumbai



**M.COM. II SEMESTER**

**ADVANCE ACCOUNTS**

**Paper No. II/137-2/C-10**

University Examination 50 Marks

Internal Assessment 50 Marks

Total 100 Marks

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**Objective:** The objective of this course is acquainting students with the advance accounting tools and techniques for business decisions.

**Unit I: Financial Statement Analysis :** Meaning, Definitions, Objectives, Importance and Limitations of financial statements. Types of financial statement Analysis-Comparative, Common size, Trend, fund flow, Cash flow and Ratio Analysis. Numerical problem on Comparative, Common Size and Fund flow Analysis.

**Unit II: Share Capital- Issue and forfeiture of shares :** Types of Shares and Share Capital ,Issue of Shares and Forfeitures of Shares, Share Application money, Share Allotment Money, Call money, Share Premium and Discount of Shares, Journal entries on Issue of Shares and Forfeitures of Shares.

**Unit III: Hotel Accounting :** Types of Customers or Guests of a Hotel ; Important terms in connection with Hotel Business ; Hotel Accounting ; Front Office ;Visitors or window ledger ; Hotel Accounting –back of the House ; General Book keeping ; Final Accounts of Hotel Industry.

**Unit IV: Recent Development in Accounting :** Social Accounting- Social responsibilities of Business-Meaning, Approaches, Measurement of Social Cost Benefit. Employees Account ,Society's Account, Social Income Statement and Social Balance Sheet.

**Unit V: Human Resource Accounting:** Need for HRA , Reasons for HRA , Development, Meaning , Objectives, Valuation of Human Resource(Approaches), Recording and Disclosure in Financial Statements Benefits, Problems and Limitations of Human Resource Accounting.

**References:**

1. M. N. Arora, Cost And Management Accounting; Himalaya Publishing House.
2. S.P.Jain and K.L.Narang, Advanced Accountancy; Kalyani Publishers.
3. M.E. Thukaram Rao, Cost And Management Accounting; New Age International (P) Limited, Publishers.
4. I. M. Pandey, Management Accounting; Vikas, Delhi.
5. S. N. Maheshwari, Principles of Management Accounting, Sultan Chand & S. Chand.

**M. COM. II Semester**  
**E-COMMERCE**  
**Paper No. II/137-2/C-11**

University Examination 50 Marks  
Internal Examination 50 Marks  
Total 100 Marks

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**Course objective:**

*This paper would help the students to understand modern business techniques and business automation in addition to the internet usage for the same.*

**Unit I Introduction to E Business concept and scope**, E Business v/s E Commerce, Types of Business Automation 'ON LINE, OFF LINE, REAL TIME, Digital economy, e-business, e-commerce markets and models.

**Unit II Technological supports and needs for e-business framework**, Tools, Gadgets, processors, network and communication devices, hardware and software support, web technology & software advantages for implementation of E Business.

**Unit III Introduction and Overview Industrial Automation and Robotics**, Modern Manufacturing tools and techniques, NC, CNC, SPM and their impact on business management, advantages and disadvantages.

**Unit IV E Business Design and Applications:** Steps in e-business design, integrating the supply chain management process. Study of applications in e-selling, e-buying, e-procurement, e-payments: Pre; Post and instant payment systems, e-banking, e-governance, e-learning, e-CRM, e-Business Strategy etc. into action.

**Unit V Issues, Implications and Future of E-Business:** Challenges in Enterprise architecture planning, Risks related to e-Security, Cryptography, e-transition issues, reversing

the value chain, Govt policies, legal implications, Social media and its impact on e- business

**Course outcome:**

*On successful completion, the students would be able to identify and suggest new business avenues in terms of technological aspects of applications*

**Books Recommended:**

01. Agrawal K.N.& Deeksha Agrawala, Business on the net: What's and How's of e-commerce, Mc Million New Delhi
02. Diwan, Prag and Sunil Sharma, Electronic commerce- A Manager's guide to e-business, Vanity books international New Delhi.
03. Janal D.S., On line Marketing Handbook, Van Nostrand Reinhold, New York.
04. Kosir David, Understanding electronic commerce, Microsoft press, Washigton.
05. Monoli & Minol, Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
06. Damier Amor – The E-business Evolution – HP Professional books.
07. Ravi Kalakota – A.B. Whinstan – Frontiers of Electronic commerce.
08. Murthy C S V (2009), **E-Commerce – Concepts, Models, Strategies**, Mumbai, Himalaya Publishing House.
09. Rayudu C S (2008), E-Commerce – E-Business, Mumbai, Himalaya Publishing House.
10. Bharat Bhasker (2009), **Electronic Commerce – Framework, Technologies and Applications**, 3rd Edition, New Delhi, Tata McGraw Hill Publishing Company Limited.
11. Chaffey Dave (2009), **E-Business and E-Commerce Management**, 3rd Edition, New Delhi, Pearson Education.

**M. COM. II Semester**

**MANAGEMENT THEORY**

**Paper No. II/137-2/C-12**

Internal Assessment 50 Marks  
External Examination 50 Marks  
Total 100 Marks

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**Course objective:**

1. Relate, discuss, understand, and present management principles, processes and procedures in consideration of their effort on individual actions.
2. Participate, summarize and/or lead class discussions, case problems and situations from both the text and student experience that relate to the text material.
3. Knowledge and understanding of the Principles of Management will enable the student manager and/ or employee and gain valuable insight into the workings of business and other organizations.

**UNIT – 1 OVERVIEW OF MANAGEMENT:** Definition - Management - Role of managers - Evolution of Management thought - Organization and the environmental factors – Trends and Challenges of Management in Global Scenario.

**UNIT – PLANNING:** Nature and purpose of planning - Planning process - Types of plans – Objectives - - Management by objectives (MBO) Strategies - Types of strategies - Policies - Decision Making - Types of decision - Decision Making Process - Rational Decision Making.

**UNIT- 3 ORGANIZING:** Nature and purpose of organizing - Organization structure – Formal and informal groups in organization - Line and Staff authority - Departmentation - Span of control - Centralization and Decentralization - Delegation of authority - Staffing - Selection and Recruitment - Orientation - Career Development - Career stages – Training - - Performance Appraisal.

**UNIT – 4 DIRECTING:** Creativity and Innovation - Motivation and Satisfaction – Motivation Theories - Leadership Styles - Leadership theories - Communication - Barriers to effective communication - Organization Culture - Elements and types of culture - Managing cultural diversity.

**UNIT – 5 CONTROLLING:** Process of controlling - Types of control - Budgetary and non-budgetary control techniques - Managing Productivity - Cost Control - Purchase Control – Maintenance Control - Quality Control - Planning operations.

**Course outcome:**

1. To develop a working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling.
2. To be able to analyze organizational case situations in each of the four functions of management.
3. To be able to identify and apply appropriate management techniques for managing contemporary organizations.

4. To have an understanding of the skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice.

**References Books:**

**TEXT BOOKS:**

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India, 8<sup>th</sup> edition. Charles W L Hill, Steven L McShane, 'Principles of Management', Mcgraw Hill Education, Special Indian Edition, 2007.

**REFERENCE BOOKS:**

2. Hellriegel, Slocum & Jackson, ' Management - A Competency Based Approach', Thomson South Western, 10th edition, 2007.
3. Harold Koontz, Heinz Weihrich and Mark V Cannice, 'Management - A global

**M. COM. III Semester**  
**COST ACCOUNTING**  
**Course Code: III/137-2/C-13**

**University Examination 50 Marks**  
**Internal Assessment 50 Marks**  
**Total 100 Marks**

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**Course objective:** To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.

**UNIT-I: INTRODUCTION:** Cost Accounting: Nature and Scope, Need, Objectives, Cost Concepts, Installation of Costing System, Cost Accounting its relationship with Financial Accounting and Management Accounting, Cost Accounting Standards, Cost Classification, Cost Sheet, Books of Accounts, Integral and Non-Integral Accounting, Reconciliation of Cost and Financial Accounts (Including Problems).

**UNIT-II: PROCESS COSTING:** Process Costing: Features, Applicability, Pros and Cons, Unit Costing Vs. Process Costing, Job Costing Vs. Process Costing, Normal Loss and Abnormal Loss, Process Accounts with Stocks, Inter-Process Profit, Equivalent Production, First In-First out Method (FIFO) and Average Method, Joint Products and By-products (Including problems).

**UNIT-III: MARGINAL, ABSORPTION AND DIFFERENTIAL COSTING:** Marginal Cost: Features, Absorption Cost: Pros and cons, Preparation of Income Statement under Marginal Costing and Absorption Costing, Decision Making: Pricing Decisions, Make or Buy Decisions, Product/Sales Mix Decisions, Shut Down or Continue Decisions, Accept or



Reject an offer, Differential Costing (including problems).

**UNIT- IV: BUDGETARY CONTROL:** Budget: Meaning, Essentials, Budgeting, Budgetary Control: Essentials, Advantages, Limitations, Classification of Budgets: Functional Budget : Sales Budget, Production Budget, Direct Material Budget, Direct Labor Budget, Manufacturing Overheads Budget, Capital Expenditure Budget, cash Budget, Master Budget, Flexible Budget, Performance Budget, Traditional Budgeting, Zero Based Budgeting (Including Problems).

**UNIT-V: STANDARD COSTING:** Standards: Meaning, Types, Establishment – Standard Costing: Need, Pre-requisites, Pros and Cons - Standard Costing and Budgetary Control – Variance Analysis - Revision of Standards - Control and Efficiency Ratios (Including Problems).

**Course outcome:**

After learning this course, learners will be able to do process costing, marginal costing, absorption and differential costing and students will be able to control the budget of the organization.

**SUGGESTED READINGS:**

1. Jain S.P & Narang K.L., “Advanced Cost Accounting” Kalyani Publishers, New Delhi.
2. Iyengar S.P., “Cost Accounting – principles & Practice” Sultan Chand & Sons;
3. Prashanta Athma, “Cost and Management Accounting” Himalya;
4. Khan M.Y & Jain P.K., “Theory and Problems in Cost Accounting” TMH;

**M. COM. III Semester**  
**INSURANCE AND RISK MANAGEMENT**  
**Course Code: III/137-2/C-14**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:** To develop an understanding among students about Identifying and analyzing and managing various types of risk and to understand principles of insurance and its usefulness in business.

**Unit I: Introduction:** Concept of risk; objective of risk management; need for a risk management; types of risk; Identification and measurement of risk; risk evaluation and prediction.

**Unit II: Risk Aversion and Risk Management:** Risk aversion and demand for insurance by individual; business risk management and demand for insurance; Application of statistical techniques in risk avoidance; disaster risk management; Insurability of risk contractual provisions and legal doctrines; premium loading; moral hazards; deductibles and claim processing costs; risk retention and transfer; legal aspects of insurance contract; principle of indemnity; estoppels.

**Unit III: Types of Insurance:** Fire and motor insurance; health insurance; social insurance; home-owners insurance; life insurance and annuities; term insurance; endowment insurance; whole life insurance; life insurance pricing; employees' benefits group; medical coverage; retirement plans; marine

insurance; ships and goods policy; marine risk institute cargo clauses reinsurance.

**Unit IV: Assessment and control:** control of malpractices; negligence, loss assessment and loss control; exclusion of perils, actuaries, computation of insurance premium.

**Unit V: Globalization of Insurance Sector:** Globalization of insurance sector; regulation of risk reduction by IRDA; reinsurance; coinsurance assignment.

**Course objective:**

Learners will be able to analyze the risk in insurance and strategies to minimize the risk in insurance sector.

**Suggested Reading:**

1. Scott Harrington and Gregory Niehaus, Risk Management and Insurance, 2nd ed., Tata McGraw- Hill, 2004.
2. Dorfman, Risk Management and Insurance, PHI
3. Gupta, PK, Insurance and Risk Management, Himalaya Publishing House, 2004
4. Mishra, MN, Principles and Practices of Insurance, S. Chand and Co., 2004
5. Panda, GS, Principles and Practices of Insurance, Kalyani Pub. 2004
6. Jeevanandam, C, Risk Management, Sultan Chand and Sons, 2005

**M. Com III SEMESTER**  
**COMPUTER APPLICATION IN BUSINESS**  
**Course Code: III/137-2/C-15**

**University Examination 50 Marks**  
**Internal Assessment 50 Marks**  
**Total 100 Mark**

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**Unit-I Introduction to Computer Concepts and ICT:**

Elements – Characteristics–Classification–Architecture & Features of Computers. – Various interfacing Devices & Gadgets used for Business- ICT-meaning, advantages and Disadvantages.

**Unit-II Software Concepts:** System Software, Application software, Packages, their nature and qualities, Operating Systems its types, Functions and uses.

**Unit-III MS Office :** Applications of MS Word in Business, Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries, MS Power Point: Creation of slides, animation and templates - Designing Presentations – Slide show.

**Unit-IV Advances in Computer Applications:** Overview of new business application packages, New and forthcoming trends in technological advances, Concept of Cloud computing, Role of Social Media in Business, Technology and Change in Business practices.

### **Suggested Readings:**

1. Computer Applications in Management, Saxena and Prathpreet Chopra, , Vikas, New Delhi
2. Introduction to Information Technology, Aksoy, Cengage, New Delhi.
3. Computer Application in Business, Parameswaran:– S Chand, New Delhi.
4. Management Information Systems, Mahadeo Jaiswal, Monika Mittal, Oxford University Press.
5. Handbook of CPU Fault Diagnostics, N C Dhande, Sanket Prakashan, Nanded. 81-88907-10-3
6. Database Management Systems, PS Gill, IK Int Pub House, New Delhi
7. Management Information Systems, D.P. Goyal, MacMillan Publishers.
8. Pentium processor Architecture & Supporting features, N C Dhande, Sanket Prakashan, 81-88907-01-4
9. E learning resource: Pradip & Preeti Khanna, Computer Fundamentals.
10. Handbook of MS Excel, BPB Publications, 2010 New Delhi.
11. MS Office Users Guide, Microsoft Publications.

**M. COM. III Semester**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**Course Code: III/137-2/C-16**

University Examination 50 Marks  
Total 50 Marks

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**Course objective:**

1. To sensitize students about entrepreneurship,
2. To encourage them for opting entrepreneurship as a career option,
3. To make them aware about the formalities for setting up a new small enterprise.

**Unit I: Introduction to Entrepreneurship:** Entrepreneur, Entrepreneurship, and Enterprise, Concept of an Entrepreneur, Significance of Entrepreneurship.

**Unit II: Entrepreneurial Career:** The Entrepreneurial Personality, Charms of being an Entrepreneur, The Dark side of Entrepreneurship.

**Unit III: Entrepreneurship Development:** Entrepreneurship Development and Government, the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006, Institutional Support for MSMEs.

**Unit IV: Setting up a New Business Enterprise:** Planning for setting up a new enterprise : Project Identification, Project Selection, Project Report Preparation, Filing of Entrepreneur's Memorandum, Approvals/clearances, Enterprise Development, Quality Certification.

**Unit V: Recent Trends in Entrepreneurship:** Intrapreneurship, Social Entrepreneurship, Women Entrepreneurship, Rural Entrepreneurship.

**Course objective:**

The student is fully aware about pros and cons of entrepreneurship and strives for imbibing entrepreneurial spirit and for developing enterprising personality.

**Books for Reading:**

1. Entrepreneurship and Project Management, Neeta Baporikar, Himalaya Publishing House, Mumbai, 2011
2. Entrepreneurship Development and Small Business Enterprises, Poornima Charantimath, Pearson Education, 2006
3. Entrepreneurship Development in India, C.B. Gupta, N.P. Srinivasan, Sultan Chand and Sons, New Delhi, 2005
4. Entrepreneurship Development, S.S. Khanka, S. Chand and Co., New Delhi, 1999
5. Entrepreneurship Development, Satish Taneja, Himalaya Publishing House, Mumbai, 2010
6. Entrepreneurship of Small-Scale Industry, Manohar U. Deshpande, Deep and Deep Publications
7. Entrepreneurship Text and Cases, P. Narayana Reddy, Cengage Learning, 2010
8. Entrepreneurship Theory and Practice, Shankar Raj, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2012
9. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2010
10. Essentials of Entrepreneurship and Small Business Management, Thomas W. Zimmerer, Norman M. Scarborough, PHI Learning Pvt. Ltd. 2011
11. Fundamentals of Entrepreneurship, Sangram Keshari Mohanty, PHI Learning, New Delhi, 2010.

**M. COM. III Semester**  
**CORPORATE ACCOUNTING**  
**Course Code: III/137-2-OPT-1(A)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:**

1. To develop advanced accounting skills among students.
2. To prepare students for NET/SET and other professional examinations.

**UNIT I: HOLDING COMPANY ACCOUNTS:** Meaning of consolidated financial statements, cost of capital, minority interest, capital profits and Revenue profits, Inter-company Debts and Bills, preparation of consolidated profit and loss account and Balance sheet of more than one subsidiary companies.

**UNIT II: VALUATION OF GOODWILL:** Meaning of goodwill, factors affecting the value of goodwill, future maintainable profit, and yield expected by investors, capital employed, methods of evaluating goodwill-simple profit method, super profit method, and capitalization of profit method.

**UNIT III: BANKING COMPANIES A/C:** Prescribed forms of profit and loss, preparation of A/C and balance sheet of banking companies under (III) schedule of banking regulation act 1949. Rebate on bill discounted, provision for doubtful debts and taxation, acceptances and endorsements.



**UNIT IV: INSURANCE COMPANIES A/c:** Accounting provisions for insurance act and insurance regulation and development authorities for life and general insurance business. Preparation of forms and requirements of final accounts for both businesses.

**Course outcome:**

The ability to prepare consolidated accounts for a corporate group. He should understand the principles of accounting for investment in associates. He should acquire the ability to analyze complex issues to formulate well-reasoned coherent arguments and to reach well considered conclusions.

**Books recommended:**

1. Practical problems in Advanced Accountancy, S.P. Jain & K.L. Narang Kalyani publishers, Ludhiana.
2. Advanced Accounting, J.R. Botliboi, the standard Accountancy Publications, Mumbai.
3. Advanced Accountancy, R.L. Gupta & others, Sultanchand& sons, New Delhi.
4. A new approach to Accountancy, H.R. Kotalwar, Discovery Publishers, Latur.

**M. COM.III Semester**  
**INTERNATIONAL BUSINESS ENVIRONMENT**  
**Course Code: III/137-2-OPT-2(A)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:**

The objective of this course is to examine the environment for international firms, particularly the political, social and economic configurations that support cross-border commerce. Amongst others, we will look at the role of national policies and cultures, the evolution of international markets in goods, services and finance, and the super national mechanisms and infrastructures for trade, investment and finance. The course will then probe international firms: their strategies and organizational design, their entry modes into international enterprise, and their behavioral and control systems. Many parts of the course involve current events, including issues related to international trade, foreign investment and international political conflict, which can all be discussed in the tutorials.

**UNIT –I: International Business- An Overview:** Evolution of international business, Globalization-meaning, Drivers of Globalization, influences of IB, Difference between Domestic business and international business, why companies engage in International Business, stages of Internationalization, Approaches of International Business.

**UNIT –II: The Environment of International Business:** Social-Cultural Environment; Technological Environment, Economic Environment, Political Environment; and Natural Environment (STEPIN). India's Foreign Trade Policy, Country Evaluation and selection, selection of manufacturing, selection of marketing centers, country/location comparison tools, foreign market analysis.

**UNIT – III: Modes of Entering International Business:** Exporting, Licensing, franchising, Contract manufacturing, management contract, Turnkey project. Foreign direct investment, alliances like merger and acquisitions, joint venture. International Trade: Policies and Relations: Tariffs, subsidies, import quotas, voluntary restraints, Local contents requirements, administrative policies, government intervention in formulating trade policies, International trade relations, international law and business firm.

**UNIT –IV: Trade Blocks and Business Centers:** EU, NAFTA, ASEAN and SAARC and implications of trade blocks for business, World Trade Organization (WTO). Foreign trade procedures: Export procedure, import procedure, financing techniques, import procedure simplified and export promotion.

**UNIT –V Recent Trends in International Trade:** Balance of Payment, International Marketing, International Production and Logistics Management. Special Economic Zones (SEZs), Future of International Business special emphasis on India and China.

**Course outcome:**

Upon successful completion of the requirements for this course, students will be able to:

1. Identify the main features of the international business environment and its main institutions;
2. Analyze the political, social, economic, technological and other configurations that support cross-border trade;
3. Apply an understanding of the nature of the multinational firm as an institutional structure for the conduct of cross-border trade and investment;
4. Analyze the key decisions that multinational firms make in relation to the choice of markets and entry strategies;
5. Apply an understanding of the different modes of engagement with international markets and explore the interconnectedness between these and the economic, legal, governmental, political, regulatory, cultural and other environments in which expanding companies operate;

**Suggested Readings:**

- International Business Environment- P. Subba Rao.
- International Business Environment- Bhalla and Raju.
- International Financial Management - P. G. Apte.
- International Business – Francis Cherulinam.
- International Business – Rao and Rangachari.
- Export Management – Rathod
- International Business – Rao and Rangachari.
- Global Business Today – Charles Hill.

**M. COM. III Semester**  
**ADVERTISING, SALES PROMOTION, SALES AND DISTRIBUTION**  
**MANAGEMENT**

**Course Code: III/137-2-OPT-1(B)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course Objective:** To provide an insight in the area of Advertising, sales and distribution management for developing career in the field.

**Unit-I Advertising:** - definition, objectives, functions and advantages of advertising. Effects of advertising – Economical, social and ethical. Role and functions of advertising Manager.

**Unit-II Advertising agency and advertising media.** -Definition, functions of advertising Agency, organizational structure of advertising agency. Advertising media–forms of Advertising Media, advertising copy and its features Media planning – concept, objectives, scheduling of media.

**Unit –III Sales promotion** – meaning, objectives, sales promotion tools-price service quality, style or design, personality and ability of Salesman, reputation of the company, off season offers, price promotion, premium promotion.

**Unit -IV Personal Selling-** objectives, importance of personal selling, personal selling process, Advantages and approaches of personal selling, motivation and

controlling sales force efforts. Salesmanship- golden rules for successful salesman, essentials of effective selling.

**Unit-V Sales Management-** Nature, Scope and objectives of Sales management, AIDAS theory of selling, steps in effective selling, recruitment and compensation of sales force, sales meeting and contests, sales budgets. Distribution Management- Meaning, types and functions of channel of distribution, selection of channel, supply chain management.

**Course outcome:**

At the end of this course the student is expected to understand various media options and noise. He should be able to understand logic of choices amongst media options for effective advertising program. Further he should know rational of sales and distribution program. He should appreciate the role of distribution mix in overall marketing success of the firm.

**Reference Books:**

1. Dr.S.Gupta “Sales & Distribution Management” 2010, Excel Books, 2nd Ed.
2. K.k.Hawaladar and others- sales and Distribution Management, TATA Megraw hill Co.
3. S.A.Chunawala- Advertising, Sales and Promotion Management. Himalaya Publishing House
4. K.K.Hawaladar and V.M. Cavale “Sales and Distribution Management” 2009 Tata McGraw Hills.
5. Dr.B.Narayan- Advertising Management. A. P. H. Publishing Corporation Darya Ganj New Delhi.
6. G.R.Basotia.N.K.Sharma. Mangaldeep Publication Jaipur.

**M. COM. III - Semester**  
**RETAIL MANAGEMENT**  
**Course Code: III/137-2-OPT-2(B)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:**

1. The purpose of this course is that the candidates should gain an understanding on Basics of Retailing, and Functional aspects of Retailing and 4 P's in Retail Marketing
2. To acquaint the students with the Current Trends in the field of Retailing & Application of IT in Retailing.

**Unit-I: Introduction to Retail Management:** Retailing, Meaning, Importance of Retailing, Functions of Retailers, Theories of Retail Development, Evolution of Retail in India, Retail Formats, Organized and Unorganized Retailing, Retailing Environment, Retailing in India, Recent Trends in Retailing, Problems and Challenges of Retailing, Non-Store Retailing, FDI in Retailing.

**Unit-II: Retail Store Location, Store Layout and Design:** Types of Store locations, Factors for Choosing Store Location, Steps involved in choosing a Store Location, Trade Area Analysis, Layout Selection, Principles of Store Design, Importance of Store Design, Interior Store Design & Exterior Store Design.

**Unit-III: Retail Merchandise Management and Retail Pricing:**

Classification of Consumer Goods, Merchandise Procurement, Process of Merchandise Procurement, Merchandise Assortment Plan, Category Management, Retail Pricing, Factors Affecting Retail Pricing, Different Approaches of Retail Pricing.

**Unit-IV: Retail Human Resource and Promotion Management:**

Overview of Human Resource in Retail-Recruitment, Selection, Training, Motivation and Evaluation of Performance of Personnel, Need and Importance of Promotion Mix in Retailing, Retail Promotion Mix Strategies, Communication Mix, Visual Display.

**Unit-V: Factors Affecting Retail management:**

Factors affecting Customer Buying Behaviour, Customer Segmentation in Retailing, Licenses needed for Retailing in India, Retail Research, Customer Relationship Management in Retailing, Application of IT in retailing, Retailing through Internet.

**Course outcome:**

1. Students will be able to understand the problems & prospects in the field of Retailing in India
2. They will have get the detailed knowledge on the practical aspects in Retailing such as Store Design, Store Layout, Store Location, Advertising and Sales Promotion in Retailing



**Suggested Readings:**

1. Levy, Weitz and Pandit: Retailing Management: Tata McGraw Hills.
2. Dr. Harjit Singh: Retail Management: S. Chand Publication
3. Arif Sheikh & Fatima Kaneez : Retail Management: Himalaya Publication House
4. Swapna Pradhan: Retail Management: Tata McGraw Hill, New Delhi
5. Lamba: Art of Retailing: Tata McGraw Hill
6. KVS Madaan : Fundamentals of Retailing: Tata McGraw Hill
7. A Shiva Kumar: Retail Marketing: Excel Books
8. Gipson G Vedamani: Retail Management. JAICO publishing house.

**M. COM. IV Semester**  
**RESEARCH METHODOLOGY**  
**Course Code: IV/137-2/C-17**

University Examination 50 Marks  
Total 50 Marks

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**Course objective:**

The primary objective of this course is to: develop understanding of the basic framework of research process, develop an understanding of various research designs and techniques and identify various sources of information for literature review and data collection. Also develop an understanding of the ethical dimensions of conducting applied research and appreciate the components of scholarly writing and evaluate its quality.

**Unit I: Research fundamental:** Meaning and Objectives of Research, Research categories, Types of research Studies, Research Methods and research methodology, Research process. Scientific Method: Introduction, Methods of eliminate uncertainty, Steps in Scientific research, Difficulties in applying Scientific method in marketing research, Hypothesis- Types of Hypothesis, precaution while Setting Hypothesis, Types of Errors, Inductive v/s deductive logic.

**Unit II: Defining Research problems and Hypothesis Formulation:** Defining the Research Problems, formulation of the Problems, Developing the research Plan, Importance of Hypothesis in decision making. Research design: Introduction, Types of research designs, Extension of true experimental design, selecting an Experimental Design Limitations of experimental design.

**Unit III: Methods of Techniques of data collection:** Types of data, distinction between Primary and Secondary data, data Collection procedure for primary Data, Major Steps in conducting a Survey, Methods of secondary data Collection, schedule method Case study Method. Sampling: Introduction, Sample v/s Census, Criteria for Good Sampling, The Sampling Process, Types of Sampling methods/Techniques, Sampling and non- Sampling Errors.

**Unit IV: Attitude Measurement and Scale:** Nature of Attitudes, Use of Attitude Measurement, Types of Scale, Potential Sources of error in Measurement, SPSS Procedure for Multidimensional Scaling. Questionnaire Design: Introduction, Techniques for Designing Questionnaires, Types of Questions, Questionnaire Construction. Data Preparation and Preliminary Analysis: Editing, Coding, tabulation, Process and Analysis, Formal Investigation.

**Unit V: Research Report and Proposal Writing:** Introduction, Research Proposal, An insight into Research report and proposal, types of research report, guidelines for writing a report, Size of Report, Steps in Writing Report, Report presentation, Typing the report and documentation and Bibliography.

**Course outcome: By the end of the subject students should be able to:**

1. Demonstrate the ability to choose methods appropriate to research aims and objectives.
2. Understand the limitations of particular research methods.
3. Develop skills in qualitative and quantitative data analysis and presentation.

4. Develop advanced critical thinking skills.
5. Demonstrate enhanced writing skills.

**Suggested Readings:**

1. Research Methodology by Dr. S L Gupta
2. Research Methodology by C R Kothari
3. Kerlinger F.N. Fundamentals of behaviour Research Holt Rinehart & Sinson Newyork
4. Sadha A.N. Singh Amerjit : Research Methodology in social sciences Himalaya Pub. 1980
5. Bajpai S.R.: Methods in social survey & Research kitab Ghar Kanpur
6. Whitney : Research in education.
7. John W. Best: Research in education.

**M. COM. IV Semester**  
**AUDITING**  
**Course Code: IV/137-2/C-18**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:**

1. To promote the knowledge of advance auditing, to professionals for excellency in the field of advanced auditing.
2. To promote the decision-making skills and administrative competence relevance to auditing in private and government organizations.

**Unit I: Company Audit. Company Audit** – Audit of ledgers, Audit of shares, General Considerations, Scrutiny of Ledger of Assets, Personal and Revenue Accounts. Concepts of true and fair and materiality and audit risk in the context of audit of companies.

**Unit II: Special Audits:** Special points in audit of different types of undertakings –Educational Institutions, Hostels, Clubs and Hospitals.

**Unit III: Audit under other laws:** Environment audit, Energy Audit, Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes.

**Unit IV: Audit of Public sector Undertakings:** Special features of audit of public sector undertakings, Audit of departmental commercial undertakings, Audit of statutory corporations, Audit of government companies.

**Course outcome:**

After completion of this course candidates will be able to get the practical knowledge of various audit procedure in compliance with statutory obligations.

**Suggested Reading:**

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill publishing Co. Ltd., New Delhi.
2. Gupta, Kamal and Ashok Arora, Contemporary Auditing, Tata Mc- Graw Hill publishing Co. Ltd., New Delhi.
3. Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
4. Ghataliya S. V, Practical Auditing, Allied publishers, Pvt. Ltd. New Delhi

**M. COM. IV - Semester**  
**BANK MARKETING**  
**Course Code: IV/137-2/C-19**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:** To study the required knowledge and skills for Marketing of Banking products and services. The course also looks into various aspects of service quality aspects of Bank Marketing.

**UNIT I: Services-** Characteristics of Services, Services Marketing: 7'Ps of Services Marketing, services sectors, Banking Service, Bank Marketing-Concept, Need and importance, The marketing mix for the banking services.

**UNIT II: Market Segmentation (banking):** Definition of Market segmentation – Characteristics of Market segment – importance and benefits of Market segmentation to banking sectors., criteria of segmentation, Product Designing, content of product / Market expansion – Mass Marketing and Marketing segmentation — Market segmentation techniques for personal and corporate customers.

**UNIT III: Customer need analysis and customer care:** The User of banking services, the behavioral profile of user, understanding customer need, customer care, Consumer motivation and buying behavior, factors affecting buying behavior, decision making process, selective distortion, and effect on consumer behavior.

**UNIT IV: Market information Research:** Definition of marketing research and market research – Differences – Contributions of Marketing Research to a bank, Types of data – primary and secondary – Management Information System and Marketing Research – Need for situation analysis – steps involved in the development of a situation analysis –objective, strategies and tactics – sources of information for situation analysis.

**Course outcome:**

1. Understanding the Bank Marketing- Concept, Need and importance,
2. Focus on the marketing mix for the banking services and Market Segmentation.
3. Create the awareness about Customer need analysis and customer care. Marketing research and Market research.

**Reference Books:**

1. Marketing of Banking Service – IIB
2. Marketing of Banking Service – Rajeev
3. The formula for successful Marketing, Galotia Publication, 1991 – Morz, Rarph
4. Dynamics of Bank Marketing, VBS publishers, 1990 – Madhukar R.K.



**M. COM. IV Semester**  
**TAXATION - I**  
**Course Code: IV/137-OPT-3 (A)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:** The course aims to develop an understanding of the importance of Tax Planning & Tax Management.

**UNIT – I: (1 CREDIT) Corporate Taxation—** Significance of corporate taxation - Basic Concepts and definitions – Residential Status and Scope of Total Income of a Company – Classification of companies for tax purpose – Incomes exempt from tax applicable to company.

**UNIT – II: (1 CREDIT) Assessment of Companies-** (i)- Computation of Income from House Property – Income from Business – Capital Gains – Other Sources (Problems)

**UNIT- III: (1 CREDIT) Assessment of Companies-** (ii) - Set-off and Carry forward of losses – Deductions from GTI u/s.80 applicable to companies — Computation of Total Income and Tax Liability (problems). – New Provisions of MAT.

**UNIT –IV: (1 CREDIT) Tax Planning: Meaning and Scope of Tax Planning and Tax Management –** Tax Evasion vs. Tax Avoidance.

**Note :** Provisions of Law shall be applicable as per current financial year i.e. for financial year 2016-17 assessment year 2017-18.

**Course outcome:**

The students will be able to do the assessment of companies based on Computation of Income from House Property, Income from Business, Capital Gains, Other Sources. The students will be able to do tax planning.

**Suggested Readings:**

1. Gaur and Narang: Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. B.B.Lal& N. Vashisht: Direct Taxes, Pearson Education.
3. H.C. Meherotra- Income Tax Law and Practice- Sahitya Bhavan, Agra.

**M. COM. IV - Semester**  
**TAXATION - II**  
**Course Code: IV/137-OPT-4 (A)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course objective:**

To impart tax planning skills and knowledge to students for the purpose of self-employment through tax consultancy services. To enable the students regarding current tax planning measures for the present assessment year.

**Unit I Introduction to Indirect Taxation and Goods and Services Act: GST** an introduction, overview, background, direct and indirect taxes, features of indirect taxes, genesis of GST in India, The Journey to GST, concept of GST, need for GST in India, Deficiencies in value added taxation system, GST- a cure for ills of existing indirect tax regime, Framework of GST as introduced in India, Dual GST, CGST, SGST,IGST,UTGST, Legislative framework, classification of goods and services, registration, composition, exemptions, Illustrations.

**Unit II Supply under GST:** Introduction, relevant definitions, statutory provisions, analysis, supply for consideration in course or furtherance business, modes of supply: sale and transfer, barter and exchange, license, lease and rental, consideration, in course or furtherance business, meaning of supply made in course or furtherance business, supply by a taxable person, taxable supply, supply without consideration: deemed supply.

**Unit III Charges of GST:** Introduction, relevant definitions, statutory provisions, extent and commencement of GST law, levy and commencement of GST (section 9) from time to time, analysis, charges of GST, composition levy (section 10 of GST act)

**Unit IV Exemptions from GST:** Introduction to Exemptions from GST, power to grant Exemptions from GST, Analysis, notification, special order, goods exempted from tax, list of services exempted from tax from time to time, specific services exempted from tax, analysis: services provided by charitable or religious trusts, conduct of religious ceremony, renting of precincts of religious place meant for public purpose etc.

**Unit V Time and Value of Supply:** Time of supply, Introduction, relevant definitions, recipients, time of supply of goods, statutory provisions, analysis, time of supply of goods under forward charge, special procedure under section 148 for payment of tax in case of goods, illustration and analysis, value of supply.

**Course outcome:**

The tax planning skills and knowledge will be developed among students for the purpose of self employment through tax consultancy services to the salaried customers.

**Books Recommended:**

1. Goods and Services Act for relevant financial year.
2. Amendments and circulars from Ministry of Finance, Government of India.

**M. COM. IV - Semester**  
**SERVICE AND RELATIONSHIP MARKETING**  
**Course Code: IV/137-OPT-3 (B)**

**University Examination 50 Marks**  
**Internal Assessment 50 Marks**  
**Total 100 Marks**

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**Course Objective:**

1. To acquaint candidates to the uniqueness of the services characteristics and its marketing implications.
2. To analyze several facets in the area of services marketing essential for the success of a service enterprise.

**Unit I: (1 CREDIT) Introduction to Service Marketing:** Understanding Service, The Nature of Service Marketing - significance, Classification of Services, Challenges of Service Marketing.

**Unit II: (1 CREDIT) Management of Services Marketing:** Services Marketing Mix, Strategic Issues in Services Marketing - Market Segmentation & Targeting; Individualized Service and Mass Customization, Differentiation and Positioning of Services; Developing and Maintaining Demand & Capacity, Delivering Quality Services.

**Unit III: (1 CREDIT) Service Marketing Practices:** Financial services; Hospitality: Travel, Hotels and Tourism; Educational services

**Unit IV Relationship Marketing- An Overview:** Paradigm Shift in Marketing, Fundamental Concepts in Relationship Marketing, Customer lifetime value:

Customer life cycle – attracting – retaining and growing customers – lifetime customer value (LCV) - Customer equity – Recency-Frequency Monetary value (RFM) model. IT enabled RM: Emergence of CRM – database marketing – data warehousing and data mining- ethical issues – customer privacy.

**Unit V (1 CREDIT) Sustaining Customer Relationships:** The role of service in building relationships, Segmentation of service, Measurement of service - Monitoring of customer satisfaction, Analyzing customer defections

**Course Objective:**

**Suggested Readings:**

1. Services Marketing – Vasanti Venugopal, Raghu V.N., Himalaya Publishing House
2. Services Marketing –S. Shajahan, Himalaya Publishing House, 2011
3. The CRM Handbook – Jill Dyche, Pearson Education, 2002
4. The Nuts & Bolts of CRM – Dhruv Nath, Tata McGraw-Hill Publishing Co.
5. Leading Through Relationship Marketing- Richard Batterley
6. Relationship Marketing Text and Cases- S.Shajahan, McGraw-Hill Co. 2009
7. Customer relationship Management – H.Peeru Mohamed, A.Sagadevan, Vikas Publishing House, 2010
8. The Ultimate CRM Handbook – John G. Freeland, Tata Mc Graw-Hill Edition, 2008
9. Services Marketing - Zeithaml & Others, Pearson Education.
10. Servicing Marketing- S.M. Jha, Himalaya Publishing House.

**M. COM. IV - Semester  
BRAND MANAGEMENT  
Course Code: IV/137-OPT-4 (B)**

University Examination 50 Marks  
Internal Assessment 50 Marks  
Total 100 Marks

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**Course Objective:**

*To explore the various issues related to Product & Brand Management and to enhance the understanding and appreciation of this important intangible strategies.*

**Unit I: (1 CREDIT) Introduction to Product Management:** - Meaning of product, overview of Product Management, Components and level of Products, Functions of Product manager, Product and product Lines, Special issues in Product Management, Classification of products, Product and service differentiation.

**Unit II:-(1 CREDIT) Strategic Product Management:** - Product Life cycle & Strategy, Product Differentiation & its positioning- Decisions on Packaging, Labeling, Warranties & Guarantees, New Product Development, Product Personality. Individual Product Decisions, Product attributes, POP and POD's, Perceptual Maps, financial analysis and performance appraisal for product management.

**Unit III: (1 CREDIT) Introduction to Brand Management:** Brand & Products, understanding brands, Importance of Branding, Things that can be branded, Challenges and opportunities for Branding, Value & Significance of Brand, Brand Name, Symbol & Slogan, Essentials of good brands, conducting brand audits, Brand Loyalty; Awareness, Creating and Managing Brand Loyalty, Co-Branding and ingredient branding.

**Unit IV: (1 CREDIT) Brand Equity Management:** - Identifying & establishing Brand positioning & Values, Planning & implementing brand Marketing programs, Measuring &

Interpreting brand performance, Growing and sustaining brand equity, contemporary issues in product & brand management.

**Course outcome:**

*Learner is expected to appreciate the importance of product strategies in the overall success of the firm. He/she should be able to appraise product lines and product mixes of the organizations for maximization of the profit. He/she should be able to understand process of building and managing strong brands for long run.*

**Suggested Readings:**

1. Ramanuj Mazumdar – Product Management in India –PHI Learning –New Delhi – 2009
2. Kevin lane Keller etal-Startegic Brand Management 4e-Pearson-2015
3. Michael Baker and Susan Hart –Product Strategy and Management –Pearson Education New Delhi –2009
4. Donald R Lehman –Product Management –Tata McGraw Hill Pvt Ltd –New Delhi – 2005
5. S.A.Chunawalla –Product Management –Himalaya Publishing House –New Delhi.
6. U C Mathur – Product and Brand Management –Excel Books –New Delhi.
7. Tapan K Panda –Building Brands –Excel Books –New Delhi.