

**SHRI GOVIND GURU UNIVERSITY,
GODHRA**

FACULTY OF COMMERCE

**SYLLABUS
FOR
M. COM. [CBCS PROGRAMME]**

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -1 to 4

(FOR REGULAR AND EXTERNAL CANDIDATES)

Effective from JUNE – 2019

**SHRI GOVIND GURU UNIVERSITY
GODHRA (GUJARAT)
website: www.sgggu.ac.in**

STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES M.COM. CBCS PROGRAMME FOR ALL SEMESTERS

Sr no	Course Type	Subject/Course Structure	Credit	Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-1				Semester-2				
1	Core	Business Research	4	1	Core	Business Ethos & Corporate Social Responsibility	4	Commerce, Management, Accountancy
2	Core	Managerial Economics	4	2	Core	Human Resource Management	4	Commerce, Management, Accountancy
3	Core	Accounting for Management	4	3	Core	Corporate Financial Reporting	4	Accountancy, Commerce
4	Core	Financial Management & Policy	4	4	Core	Marketing Management	4	Management, Commerce, Accountancy
5	Core	Management of Self & Career	4	5	Core	Global Strategic Management	4	Commerce, Management, Accountancy

Sr no	Course Type	Subject/Course Structure	Credit	Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-3				Semester-4				
1	Core	Business Research Applications	4	1	Core	Organizational Behaviour	4	Commerce, Accountancy, Management, Statistics, Mathematics
2	Core	Advanced Corporate Accounting	4	2	Core	Financial Accounting for Managers	4	Accountancy, Commerce
Elective Course (Any one Group)								
Group - 1		Accountancy						
3	Elective 1	Advanced Cost Accounting	4	3	Elective 4	Advanced Cost & Management Accounting	4	Accountancy, Commerce
4	Elective 2	Advanced Cost & Financial Accounting	4	4	Elective 5	Advanced Corporate Tax Accounting	4	Accountancy, Commerce
5	Elective 3	Advanced Management Accounting	4	5	Elective 6	International Accounting (OR) Research Report	4	Accountancy, Commerce
Group - 2		Management						
3	Elective 1	Indian Financial System	4	3	Elective 4	Banking and Insurance	4	Commerce, Management, Accountancy
4	Elective 2	Service Marketing	4	4	Elective 5	Consumer Behaviour	4	Commerce, Management, Accountancy
5	Elective 3	Management of Industrial Relations - I	4	5	Elective 6	Management of Industrial Relations - II (OR) Research Report	4	Commerce, Management, Accountancy

**Structure & Syllabus based on UGC guidelines CBCS Programme for
M. COM. All Semesters - Commerce Faculty
M.Com. Semester-1 (Effective from June - 2019)**

No.	Course/Paper Code	Course Type	Course/Paper Title	Credit	For Regular Students		
					Internal Marks	University Exam Marks	University Exam Time
1	MCO1C101	Core	Business Research	4	30	70	2 ½Hours
2	MCO1C102	Core	Managerial Economics	4	30	70	2 ½Hours
3	MCO1C103	Core	Accounting for Management	4	30	70	2 ½Hours
4	MCO1C104	Core	Financial Management & Policy	4	30	70	2 ½Hours
5	MCO1C105	Core	Management of Self & Career	4	30	70	2 ½Hours

M.Com. Semester-2 (Effective from December - 2019)

No.	Course/Paper Code	Course Type	Course/Paper Title	Credit	For Regular Students		
					Internal Marks	University Exam Marks	University Exam Time
1	MCO1C201	Core	Business Ethos & Corporate Social Responsibility	4	30	70	2 ½Hours
2	MCO1C202	Core	Human Resource Management	4	30	70	2 ½Hours
3	MCO1C203	Core	Corporate Financial Reporting	4	30	70	2 ½Hours
4	MCO1C204	Core	Marketing Management	4	30	70	2 ½Hours
5	MCO1C205	Core	Global Strategic Management	4	30	70	2 ½Hours

M.Com. Semester-3 (Effective from June - 2020)

No.	Course/Paper Code	Course Type	Course/Paper Title	Credit	For Regular Students		
					Internal Marks	University Exam Marks	University Exam Time
1	MC01C301	Core	Business Research Applications	4	30	70	2 ½Hours
2	MC01C302	Core	Advanced Corporate Accounting	4	30	70	2 ½Hours
Elective Course (Any One Group)							
Group 1			Accountancy				
3	MC01E303	Elective	Advanced Cost Accounting	4	30	70	2 ½Hours
4	MC01E304	Elective	Advanced Cost & Financial Accounting	4	30	70	2 ½Hours
5	MC01E305	Elective	Advanced Management Accounting	4	30	70	2 ½Hours
Group 2			Management				
3	MC01E306	Elective	Indian Financial System	4	30	70	2 ½Hours
4	MC01E307	Elective	Service Marketing	4	30	70	2 ½Hours
5	MC01E308	Elective	Management of Industrial Relations - I	4	30	70	2 ½Hours

M.Com. Semester-4 (Effective from December - 2020)

No.	Course/Paper Code	Course Type	Course/Paper Title	Credit	For Regular Students		
					Internal Marks	University Exam Marks	University Exam Time
1	MC01C401	Core	Organizational Behaviour	4	30	70	2 ½Hours
2	MC01C402	Core	Financial Accounting for Managers	4	30	70	2 ½Hours

Elective Course (Any One Group)							
Group 1			Accountancy				
3	MC01E403	Elective	Advanced Cost & Management Accounting	4	30	70	2 ½Hours
4	MC01E404	Elective	Advanced Corporate Tax Accounting	4	30	70	2 ½Hours
5	MC01E405	Elective	International Accounting OR Research report	4	30	70	2 ½Hours
Group 2			Management				
3	MC01E406	Elective	Banking and Insurance	4	30	70	2 ½Hours
4	MC01E407	Elective	Consumer Behaviour	4	30	70	2 ½Hours
5	MC01E408	Elective	Management of Industrial Relations - II (OR) Research Report	4	30	70	2 ½Hours

Note: Passing Standard 40% in Internal Exam and External Exam (i.e. 12 marks in internal exam and 28 marks in external exam)

M.COM. [CBCS] Semester – 1 TO 4

Evaluation Scheme and Marks Distribution of Commerce Papers

WITH EFFECTIVE FROM: **JUNE-2019** FOR ALL SEMESTERS

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Mid Sem Exam – 1 (1 Hour Exam)	10
	MCQ Test - 1	05
	4 Assignments per paper ,	10
	Overall Attendance	05
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Que. No.	Particulars	Marks
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
		70
Total Marks		100

SYLLABUS

For

M.COM.

Semester – 1

(With effective from June – **2019**)

**M.COM. (CBCS) SEM-1 New Course
Titles**

Effective From: JUNE - 2019

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	Business Research	10
2	Core	Managerial Economics	12
3	Core	Accounting for Management	14
4	Core	Financial Management & Policy	17
5	Core	Management of Self & Career	19

M.COM. [CBCS] Semester – 1

1	Core	Business Research
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Name of the Course : Business Research

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: To equip and orient the students towards research.

Unit	Content	No. of Lectures
1	Business research – A theoretical framework : Concept of business research-importance of research in business decisions-business research process	11
2	Data collection in business research : Methods and techniques of data collection-Sampling and sampling design-Questionnaire designing and development-Attitude measurement and scaling.	11
3	Organization of business research & Sampling: Defining business research problem-Formulation of hypotheses, testing of hypotheses, experimental design-Sampling Techniques	11
4	Non Parametric Test: Mann Witney T Test, Sign Test, Run Test – Practical Questions	12
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

1. C. R. Kothari Research Methodology ,Wiley Eastern)
2. Dr. S. Shajahan Research Methodology ,Jaico Publishing House
3. S. P. Gupta Statistical Methods ,Sultan Chand
4. William G. Zikm, Business Research Methods, The Dryden Press, New York.
5. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
6. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
7. Clover Vernon T. & Howard Basley, Business Research Methods, Ohio Grid pub. Clumbus.
8. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
9. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
10. Richard Levis, Statistics for Management, PHI, New Delhi.
11. Berenson, Canol and Raymond Colton, Research and Report Writing for
12. Business and Economic, Random House, New York.
13. Edward F. Reading in Market Research, The British Market Research Bureau, London.
14. Robert Ferber, Handbook of Marketing Research, McGraw Hill, New York.
15. Statistics for Management, Ashish Dave, Horizon Press, New Delhi

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 1

2 Core **Managerial Economics**

Name of the Course : **Managerial Economics**

Course credit : **04**

Teaching Hours : **45 (Hours)**

Total marks : **100**

Course Outcomes: This course develops managerial perspective to economic fundamentals as aids to decision making under given environment constraints as well as to equip and orient the students towards the concepts and practices of economics in managerial aspects.

Unit	Content	No. of Lectures
1	Nature and Scope of Managerial Economics: Objective of a firm, Economics theory and managerial theory, Managerial economist's role and responsibilities, Fundamental economic concepts, incremental principle, opportunity cost principle discounting principle, Equ-marginal principle.	11
2	Demand forecasting and demand analysis: Demand estimation for major consumer durable and non-durable products, Demand forecasting techniques. Demand Analysis; - Individual and market demand function, Law of demand, Determinants of demand, Elasticity of demand- its meaning and importance, Price elasticity, Income elasticity, Supply elasticity and Cross elasticity, Using elasticity in managerial decisions.	11
3	Production Theory: Production function-production with one and two variable inputs, Stages of production, Economies of scale, Estimation of production function, Cost theory and estimation, Economic value analysis, Short and long run cost function-their nature, shape and inter-relationship, Law of variable proportions, Law of returns to scale.	13
4	Price Determination Under Different Market Conditions & Pricing Practice:- Characteristics of deferent market structures, Price determination and firm's equilibrium in short-run and long-run under perfect competition, Monopoly, monopolistic competition and oligopoly. Methods of price Determination in practice, Pricing of multiple products, Price discrimination, International price discrimination and dumping.	10
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons. New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Y.K: Indian Development Planning and Policy, Vikas Pub, New Delhi
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication, New Delhi.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, New Delhi.
10. Sengupta N. K.: Government and Business in India, Vikas Publication, New Delhi.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 1

Core	3	Accounting for Management
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Name of the Course : Accounting For Management

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The objective of this course is acquainting students with the accounting concepts, tools and techniques for managerial decisions.

Unit	Content	No. of Lectures
1	<p>Budgeting and Budgetary Control:</p> <p>Introduction-Meaning and Definition of Budget, Budgeting and Budgetary Control - Budget Centre, Operation Chart, Budget Committee, Budget Manual, Budget Period, Principal Budget Factors – Budgeting and Budgetary Control: Objectives, Scope-operations and pre-requisites, Importance, Advantages and Limitations - Types of budgets: Functional Budgets, Cash Budget and Master Budget, Fixed and Variable Budget - Zero Base Budgeting-</p> <p>Practical Questions of functional budgets and master budget. (excluding fixed and flexible budgets)</p>	12
2	<p>Decision Analysis under Differential Costing:</p> <p>Introduction, Meaning and Characteristics-Different type of Cost-Difference between Marginal & Differential Cost</p> <p>Practical Questions Analysis and Applications of; Make or Buy decisions-Determination of sales Mix & Volume of sales-Discontinuance of a product line-Equipment replacement decision-Shut down or continue-Introducing a new product & new market-Own or Hire-Retain or Replace-Accept or Reject order-Sell or Process</p>	11
3	<p>Profit Planning Models:</p> <p>Introduction- Meaning of terms : Profit and Profit Planning- Stages of Profit Planning: (Target Profit- Expenses And Incomes Planning)-Profit Planning Models: (BEP Model - CVP Model- Budgeted Model - Return on Sales Model- Return on Investment Model- Cost of Capital Model)- Practical questions.</p>	11
4	<p>Emerging Issues:</p>	11

	<p>[A] Value Analysis and Value Chain Engineering: Introduction-Meaning-Impact of Value Engineering on Profit- Distinction: Value Analysis and Value Chain Engineering - Programme of Value Engineering - Importance and Advantages</p> <p>[B] Life Cycle Costing: Introduction-Meaning-Characteristics of Product Life Cycle-Phases (Stages) in Product Life Cycle-Product Life Cycle & Cost Control-Brief concept of Project Life Cycle Costing</p> <p>[C] Quality Costing: Introduction Meaning and Definition of Quality - Need and Importance of Quality-Concept of Quality Costing-Classification of Quality Costing-Report of Quality Costing-Actions to reduce Quality Cost.</p>	
Total Lectures		45

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
2. Management Accounting: Maheshwari S.N. & S.N. Mittal Mahavir Book Depot, New Delhi.
3. Managerial Accounting – Volume 1, Dr. Shailesh N. Ransariya, Published by Vista Publishers, Ahmedabad - 380054 (India)
4. Managerial Accounting – Volume 2, Dr. Shailesh N. Ransariya, Published by Vista Publishers, Ahmedabad - 380054 (India)
5. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
6. Principles of Management Accounting: Manmohan S. N. Goyal
7. Management Accounting: Moore, Carl L, Jaediche Robert K.
8. Advanced Management Accounting: Ravi M. Kishore
9. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
10. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
11. Cost Accounting, by Jawahar Lal, McGraw Hill Education
12. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
13. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.

14. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
15. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
16. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
17. Management Accounting: Goel, Rajiv, International Book House,
18. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 1

4

Core

Financial Management & Policy

Name of the Course : Financial Management & Policy

Course credit : 04

Teaching Hours : 45 (Hours)

Total Marks : 100

Course Outcomes: To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.

Unit	Content	No. of Lectures
1	Introduction: Introduction, Meaning, Nature, scope and objectives of financial management Financial decision making and types of financial decisions-Finance as a strategic function- Role of finance manager -Agency problem- Stock price maximization and agency costs - Alternatives to stock price maximization- Stakeholders' wealth maximization- Risk-return framework for financial decision making	12
2	Capital Budgeting: Introduction, Meaning, Nature, significance and kinds of capital budgeting decisions, Cash flow estimation, Capital budgeting techniques - ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR. Capital budgeting decisions under constraints and with multiple objectives using mathematical programming models (Linear programming and Integer Programming). Capital rationing. Capital budgeting decision under inflation. Capital budgeting decision under uncertainty. Techniques for incorporating risk and uncertainty in capital budgeting decisions- RADR, Certainty equivalent method, DCF Break even analysis, Simulation method, Probability distribution method, Decision tree analysis, Sensitivity analysis and Scenario analysis. Real options.	11
3	Capital Structure: An overview of cost of capital Specific and WACC, Financial leverage and evaluation of financial plans (EBIT-EPS analysis), Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure, Determinants of Capital structure in practice	11

4	Dividend Policy: Forms of dividends, Theories of relevance and irrelevance of dividend in firm valuation, (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory), Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy, Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy, Lintner's Model on corporate dividend behavior	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India
2. Pandey, I. M., *Financial Management*, Vikas Publishing.
3. Ross S.A., R.W. Westerfield and J. Jaffe, *Corporate Finance*, McGraw Hill.
4. Brealey R.A. and S.C. Myers, *Principles of Corporate Finance*, McGraw Hill.
5. Damodaran, A. *Corporate Finance: Theory and Practice*, John Wiley & Sons.
6. Chandra, P. *Financial Management*, Tata McGraw Hill.
7. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
8. Ehrhardt, M. C. & Brigham E. F, *Corporate Finance*, Indian Edition, Cengage Learning
9. Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press
10. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, *Financial Management: Principles & Application*, Pearson.
11. Meyer. et.al, *Contemporary Financial Management*, Cengage Learning

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 1

5	Core	Management of Self & Career
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Name of the Course : Management of Self & Career

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: This course aims to enable the students' understanding about the concepts of personality/self and appreciate the need for personality/ self development as well as managing their careers using through it.

Unit	Content	No. of Lectures
1	Personality Development and Career advancement: Introduction, Five pillars, Self Introspection, Self Assessment, Self Appraisal, Self Development and Self Interrogation	12
2	A new approach to Self Identification and Self Assessment: Introduction, Self Centric Process, Self Belief System, Self Concept System, Scale of Assessment, Self Qualifying Factors, Self Identification Matrix, Packaging of Self Identity	12
3	Personal Mission: Introduction, Need for setting a Its Process, Winning Factors for a Personal Mission, Multi dimensional aspects of Human Dispensation affecting a Personal Mission, Characteristics of a Personal Mission, Brain-Mind –Body Combined Relation with Attributes	11
4	Advising and Counselling: Introduction, Modality and Mechanics of Advising and Counselling, Challenges for Managing a Career in the 21 st Century, Managing Success in your Career	10
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

Omkar, R.M.; Personality Development & Career Management, S. Chand and Co. Ltd New Delhi

Note: Latest edition of Reference books may be used.

Shri Govind Guru University

(Established by Government of Gujarat Vide Gujarat Act no 24/2015)

Towards Smart Quality Education

SYLLABUS

For

M.COM.

Semester – 2

(With effective from **December – 2019**)

**M.COM. (CBCS) SEM -2 New Course-
Titles
Effective From : **December- 2019****

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	Business Ethos & Corporate Social Responsibility	23
2	Core	Human Resource Management	25
3	Core	Corporate Financial Reporting	27
4	Core	Marketing Management	30
5	Core	Global Strategic Management	32

M.COM. [CBCS] Semester – 2

Core 1 Business Ethos & Corporate Social Responsibility

Name of the Course : Business Ethos & Corporate Social Responsibility

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The course aims to understand how corporate can meld business goals with Social expectations. It can also help society to understand how interest of business or organization and Society at large can be aligned.

Unit	Content	No. of Lectures
1	INTRODUCTION OF INDIAN ETHOS IN MANAGEMENT Management, Culture and Ethos - Role and Significance of Ethos in Managerial Practices.	12
2	LEADERSHIP AND MOTIVATION Models of Leadership and Motivation in Indian Thoughts, Examples from Scriptures. Human Behaviour – Indian Thoughts, Guna Theory, Sanskara Theory. Karma Theory, Nishkama Karma Yoga and Professionalism. Indian Case Studies related to leadership and Motivation.	11
3	INTRODUCTION TO CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India	11
4	LEGAL PROVISIONS OF CSR: CSR-Legislation In India & the world. Section 135 of Companies Act 2013. Scope for CSR Activities under Schedule VII, Appointment of Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India.	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Swami Someswarananda, Indian Wisdom for Management, Ahmedabad, AMA. 2000.
2. S.K. Chakraborty, Ethics in Management-Vedantic Approach, New Delhi, Oxford India Ltd.
3. G. Narayana, "The Responsible Leader- A Journey through Gita", Ahmadabad, AMA 2000.
4. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
5. The World Guide to CSR - Wayne Visser and Nick Tolhurst
6. Innovative CSR by Lelouche, Idowu and Filho
7. Corporate Social Responsibility in India - Sanjay K Agarwal
8. Handbook on Corporate Social Responsibility in India, CII.
9. Handbook of Corporate Sustainability: Frameworks, Strategies and Tools - M. A. Quaddus, Muhammed Abu B. Siddique
10. Growth, Sustainability, and India's Economic Reforms – Srinivasan
11. Corporate Social Responsibility: Concepts and Cases: The Indian - C. V. Baxi, Ajit Prasad
12. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
13. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
14. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar. University of Delhi.
15. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
16. SOCIAL AUDIT TOOLKIT Fourth Edition 2008
17. CSR India – Ready Reckoner Comprehensive guidelines for CSR Activities by IICA.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 2

Core	2	Human Resource Management
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Name of the Course : Human Resource Management

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The Objective of this course is to sensitize students to the various facets of managing people with an understanding of the various policies and practices of HRM.

Unit	Content	No. of Lectures
1	INTRODUCTION TO HRM: Meaning and Definition of HRM, Difference between personal management and Human Resource Management, Objectives, Importance, Functions, Qualities and Role of Personal manager	10
2	HUMAN RESOURCE PLANNING [HRP]: Introduction -Meaning-definition-Objectives and Importance-Nature-Scope-Affecting Factors –Process: Job analysis, Job Evaluation and Job Description, Requisites' for successful HRP,	11
3	TRAINING AND DEVELOPMENT Introduction, - Training: Types – On the Job training, Off the job training Executive Development, Performance Appraisal and Performance Evaluation	12
4	WAGE AND SALARY ADMINISTRATION: Introduction and meaning, Types of wage system: Time, Piece and incentive, Management of salary with different allowances	12
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Aswathappa K.; Human Resource and Personnel Management Tata McGraw Hill, New Delhi,
2. Tiwari T.D. & Chauhan P.L; "Framework of Human Resource Management and Industrial Relation" Shanti Prakashan, Delhi
3. Holloway, J.ed. Performance Measurement and Evaluation. New Delhi, Sage.
4. Monappa, A. & Saiyadain M. Personnel Management. 2nd ed., New Delhi, Tata McGraw-Hill,
5. Stone, Lloyed and Leslie W.Rue, Human Resource and Personnel Management Richard D. Irwin, Illinois

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 2

Core	3	Corporate Financial Reporting
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Name of the Course : Corporate Financial Reporting

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The objective of this course is acquainting students to strengthen the knowledge and practice of preparing and presenting different kinds of corporate financial reporting in an analytical way with the accounting concepts, tools and techniques.

Unit	Content	No. of Lectures
1	<p>Overview of Corporate Financial Reporting: Introduction-Accounting & Economic Development-Meaning of Corporate Financial Reporting-Concept and practices of Financial Reporting- Objectives of Financial Reporting-Users in Financial Reporting- General & Specific Purposes of Financial Reporting- Qualitative Characteristics of Financial Reporting Information- Benefits of Financial Reporting-Value Reporting Paradigm & Model.</p>	10
2	<p>Financial Statement Analysis and Interpretation: Introduction & Meaning of Financial Statements-Objectives of Financial Statement-Contents of Financial Statements-Users of Financial Statements-Natures of Financial Statements-Features and Importance of Financial Statements-Limitations of Financial Statements. Meaning -Types and Tools & Techniques of Analysis and Interpretation of Financial Statements--: 1. Trend Analysis 2.Common size Statement 3. Comparative Statement analysis 4. Ratio Analysis (with Reverse calculations, finding out of missing items and Inter relationships among ratios and preparation of financial statements only) 5. Inter firm comparison & Intra firm comparison through Accounting Ratios (From the view point of stake holders) 6. Analysis through Du-Pont Control Chart Practical problems covering above tools & techniques</p>	12
3	<p>Accounts For Price Level Changes [Inflation Accounting]: Introduction-Meaning, Utility & Limitations of Historical Cost Accounting-Meaning, & Utility of Inflation Adjusted Account-Nature and Concept of price changes (General, Specific & Relative)-Inflation Accounting & Disclosure Requirements in Different Countries Methods of Accounting for Change in Price: - 1. Current Purchasing Power [CPP] Method: (Meaning, Objectives, Methodology & Evaluation) 2. Current Cost Accounting [CCA] Method: (Meaning, Objectives, Methodology & Evaluation) -Practical Questions</p>	12

4	Value Added Accounting & Reporting: Introduction, Meaning, Concepts of value addition-Meaning, Utility & Disclosure of Value Added Statement (VAS) Concept & Computation of; 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA) -Practical Questions	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
2	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	20
3	PRACTICAL QUE - 4 (From Unit 4) (OR) PRACTICAL / THEORATICAL QUE - 4 (From Unit 4)	15
4	THEORATICAL QUE - 1 (From Unit 1) (OR) THEORATICAL QUE - 1 (From Unit 1)	15
Total Marks		70

Suggested Readings and Reference Books:

1. David Young & Jacob Cohen: Corporate Financial Reporting & Analysis (Willy)
2. E.Mrudula & V.R.P.Kashyap (ICFAI) Financial Reporting edited Book
3. Jawaharlal: Corporate Financial Reporting (Taxmann Publications)
4. Dr.T.P.Ghosh: Illustrated Guide to Revised Schedule VI (Taxmann pub.)
5. Managerial Accounting – Volume 1, Dr. Shailesh N. Ransariya, Published by Vista Publishers, Ahmedabad - 380054 (India)
6. Managerial Accounting – Volume 2, Dr. Shailesh N. Ransariya, Published by Vista Publishers, Ahmedabad - 380054 (India)
7. Relevant Literature published by the Reserve Bank of India (RBI)
8. Relevant Literature published by the IRDA
9. Relevant Literature published by Security Exchange Board of India (SEBI)
10. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI)
11. R. N. Anthony, David Hawkins, K. A. Merchant, Accounting: Text & Cases. McGraw-Hill Edu
12. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Edu.

13. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
14. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House
15. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
16. Singh, Surender, Scholar Management Accounting: Tech Press, New Delhi
17. Garrison H., Ray and Eric W. Noreen Managerial Accounting: McGraw Hill
18. Goel, Rajiv, Management Accounting: International Book House
19. S. N. Maheshwari; Corporate Accounting: (Vikas Publishing house Pvt. Ltd. New Delhi)
20. S.P. Jain & K. L. Narang: Company Accounts: (Kalyani Publishers, New Delhi)
21. Sanjeev Singhal: Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
22. Shukla M.C. & T.S.Grawal: Advanced Accountancy: (Sultan Chand & sons, New Delhi)
23. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
24. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi)

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 2

Core	4	Marketing Management
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Name of the Course : Marketing Management

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Unit	Content	No. of Lectures
1	Introduction: Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Environment: Significance of scanning marketing environment, Types of marketing,	15
2	Product and Pricing Decisions: Product - concept and classification; Major product decisions; New product development: Blue Ocean Strategy for developing new product – ERRC Grid, Packaging and labelling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages. Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in Product and pricing decisions.	11
3	Distribution Decisions: Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems. Ethical issues in distribution decisions. Retailing and Wholesaling: Types of retail formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective.	13
4	Promotion Decisions: Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions	06
Total Lectures		45

[Note: Class discussions to be supported by relevant case studies]

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson.
2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Mktg*, Cengage Learning.
3. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
4. Czinkota, Miachel, *Marketing Management*, Cengage Learning.
5. Kazmi, SHH, *Marketing Management Text and Cases*, Excel Books.
6. Kumar, Arun and N. Meenakshi, *Marketing Management*, Vikas Publishing House.
7. Zikmund, William G. and Michael D'Amico, *Marketing: Creating and Keeping Customers in an E- Commerce World*, South-Western College Pub.
8. Blue Ocean Strategy, W Chan Kin and Renee Mauborgne, Harvard Business School Press, 2005

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 2

Core

5

Global Strategic Management

Name of the Course : Global Strategic Management

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: To help students to understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment with understanding the tasks of implementing strategy in a global market.

Unit	Content	No. of Lectures
1	Introduction: Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors & Top Management. Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.	12
2	Environmental Analysis: Analysis of Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; The International Product Life Cycle (IPLC) Analysis of Internal Environment	11
3	Strategic Choice: Strategic options at Corporate Level – Growth, Stability and Retrenchment Strategies; Corporate Restructuring; Strategic options at Business Level- Michael Porters' Competitive Strategies and Cooperative Strategies. Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.)	11
4	Implementation of Strategy and Control: Organization – restructuring strategy of organization, Role of CEO – Culture, Leadership, Multicultural dimension of Human Behaviour, Control strategy, Strategy evaluation and control	11
Total Lectures		45

[Note: Case studies and problems involving issues in global strategy are required to be discussed.]

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Strategic Management By Stonner and Freeman, Prentice Hall Publications New Delhi: Hill, Charles W.L. and Gareth R. Jones, *Strategic Management: An Integrated Approach*, Cengage Learning, India.
2. Ungson, G.R. and Yim-Yu-Wong, *Global Strategic Management*, M.E. Sharpe.
3. Davidson, W.H., *Global Strategic Management*, John Wiley, New York.
4. Thompson, Arthur A. and A. J. Strickland, *Strategic Management*, McGraw Hill, New York.
5. Hitt, Michael A., Ireland, R. D., Hokisson, Robert E. and S. Manikutty, *Strategic Management: A South-Asian Perspective*, Cengage Learning, India
6. Bartlett, C.A., Ghoshal, S. and P. Beamish, *Transnational Management: Text, Cases, and Readings in Cross-Border Management*, McGraw Hill.
8. Porter, Michael E., *The Competitive Advantage of Nations*, Macmillan, London,
9. Frynas, J.G. and K. Mellahi, *Global Strategic Management*, Oxford Uni. Press.
10. Henry, Anthony E., *Understanding Strategic Management*, Oxford Uni. Press, New York.
11. Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N. and Charles E. Bamford, *Strategic Management and Business Policy: Globalization, Innovation and Sustainability*, Prentice Hall, New Jersey.
12. Sengupta, N. and J.S. Chandan, *Strategic Management: Contemporary concepts and Cases*, Vikas Publishing.
13. Ghosh, P.K., *Strategic Management- Text & Cases*, Sultan Chand & Sons.
14. Nag, A., *Strategic Management- Analysis, Implementation, Control*, and Vikas Publishing.

Note: Latest edition of the readings may be used.

Shri Govind Guru University

(Established by Government of Gujarat Vide Gujarat Act no 24/2015)

Towards Smart Quality Education

SYLLABUS

For

M.COM.

Semester – 3

(With effective from **June – 2020**)

**M.COM. (CBCS) SEM -3 New Course-
Titles
Effective From: JUNE - 2020**

Type	No.	Name of the Subject	Pg. No.
Core	1	Business Research Application	36
Core	2	Advanced Corporate Accounting	38
<u>Elective:</u> Select any ONE Group	Group - 1	<u>Accountancy:</u>	
		1. Advanced Cost Accounting	40
		2. Advanced Cost and Financial Accounting	42
		3. Advanced Management Accounting	44
	Group - 2	<u>Management:</u>	
1. Indian Financial System		47	
2. Service Marketing		49	
	3. Management of Industrial Relations - I	51	

M.COM. [CBCS] Semester – 3

1	Core	Business Research Application
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Name of the Course : Business Research Application

Course credit : 03

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The objective of this course is to make the students to learn the application of statistical tools and techniques of Research for Business decision making and planning.

.Unit	Content	No. of Lectures
1	Chi – Square Test: Definition and Nature, Condition, Uses, Testes of Goodness to fit, Test of Independence, Typical Examples with Hypotheses Testing	12
2	Analysis of Variable (ANOVA): Analysis of variance for one-way classification, Analysis of variance for two-way classification, Latin Square Design and Typical illustrations with Hypotheses Testing	11
3	Primary Data & Tabulation: Introduction –meaning and characteristics of primary data and Tabulation from primary data - Cluster analysis-Multi - Dimensional scaling	11
4	t – test & Z – test: Introduction-Meaning of t – test and Z – test – Multi-variate analysis-Regression analysis - Factor analysis	11
Total Lectures		45

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Statistical Methods – S. P. Gupta (Sultan and Chand)
2. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
3. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
4. Basic Statistics – B. C. Agrawal
5. Elements of Statistics – Elhance
6. Applied statistics – S. C. Gupta and V. K. Kapoor

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 3

2	Core	Advanced Corporate Accounting
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Name of the Course : **Advanced Corporate Accounting**

Course credit : **04**

Teaching Hours : **45 (Hours)**

Total marks : **100**

Course Outcomes: *This course helps to students in strengthening the knowledge regarding the advanced practice of preparing and presenting different kinds of corporate accounting and reporting in an analytical way with the accounting concepts-standards, tools and techniques.*

Unit	Content	No. of Lectures
1	<p>Final Accounts Of Company And Managerial Remuneration [As per New Provisions of Companies Act-2013]:</p> <p>[A] FINAL ACCOUNTS OF COMPANY:</p> <ul style="list-style-type: none"> - Introduction - Meaning and Need - Related Accounting Standards - Preparation of final accounts as per Legal provisions of Companies Act-2013 [Various schedules [notes] for Financial Statements as per Companies Act-2013] - Accounting adjustments relating to Final accounts of company - Depreciation- Provisions for taxation - Allocations and Dividends <p>[B] MANAGERIAL REMUNERATION:</p> <ul style="list-style-type: none"> - Introductions and meaning - Calculate Managerial Remuneration as per Legal provisions of Companies Act-2013 - Advanced level Practical Questions covering separately, Final Accounts and Managerial Remuneration <p>(Answers in new forms as per legal guidance of Companies Act-2013)</p>	12
2	<p>Consolidated Financial Statements:</p> <p>Introduction, Meaning & Need -Definition of Parent (or holding) & Subsidiary Companies - Advantages and disadvantages of Holding Companies - Consolidated Financial Statement as per AS 21: covering points of: 1. Minority Interest 2. Cost of Control (Goodwill or Capital Reserve 3.Capital and Revenue Profit 4. Controlling interest acquired during the year 5.Treatment of preference shares of subsidiary 6. Mutual owing 7. Bonus shares 8. Change in value of Fixed assets 8. Intercompany Holding and Cross Holding and 9. Consolidation of financial statements. Practical Questions of one subsidiary co.; and more than one subsidiary companies</p>	12
3	<p>Corporate Valuations:</p> <p>Introduction & Meaning- Purposes of valuations- Valuation of Brands and Intangible assets - Valuation of Assets and Shares - Corporate Value</p>	11

	and Valuation - Theoretical back ground of Accounting standards related to Corporate Value and Valuations - Practical questions	
4	Emerging new concepts of Corporate Reporting: [A] Human Resource Accounting-[HRA] and Reporting: Introduction-meaning- Cost and expenses' of human resources- Aims and objectives-Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation Reporting- Indian Scene [B] Environmental Accounting-Reporting and Audit: Introduction to Environment-Environmental Acts in India-Meaning- Basics- Evaluation of natural resources- Purposes-needs- benefits and limitations- Global scenario- Indian scenario- Environmental Audit [C] Brief concepts of Interim Financial Reporting and XBRL Reporting:	10
Total Lectures		45

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	THEORITICAL QUE- 4 (From Unit 4) (OR) THEORITICAL QUE- 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

1. R. L. Gupta & M. Radhaswamy; Company Accounts: (Sultan Chand & Sons-New Delhi)
2. R.S.N. Pillai, Bhagawathi, S.Uma; Practical Accounting: (S. Chand & Co. New Delhi)
3. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
4. S. N. Maheshwari; Corporate Accounting: (Vikas Publishing house Pvt. Ltd. New Delhi)
5. S.P. Jain &K. L. Narang; Company Accounts: (Kalyani Publishers, New Delhi)
6. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
7. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
8. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
9. Ashok Sehagal -Deepak Sehagal; Ad. Accounting -Taxmann Allied Services, Ltd; N. Delhi
10. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text & Cases. McGraw-Hill Ed.
11. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
12. Porwal, Misras; Inflation Accounting in Development Economy.
13. Rajan Prachre; Inflation and Accounting Theory
14. Amitabha Mukherjee and Mohammed Hanif; Modern Accounting
15. Arora, M.N. , Management Accounting: Vikas Publishing House, New Delhi.
16. Singh S. K. & Gupta Lovleen, Management Accounting: Theory & Practice Pinnacle Pub.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 3

3.	ELECTIVE : Group-1 Accountancy	Advanced Cost Accounting
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Name of the Course	:	Advanced Cost Accounting
Course credit	:	04
Teaching Hours	:	45 (Hours)
Total marks	:	100

Course Outcomes: This course helps to students in strengthening the knowledge regarding the advanced practice of different kinds of cost accounting control concepts with analytical use of tools and techniques.

Unit	Content	No. of Lectures
1	<p>Standard Costing as Control Accounts – I: Introduction-Meaning- Standard Costing as a Control Account Technique-Types of standard- Setting a-Revision of standards-Variiances - meaning nature -types-Variance Analysis-Interpretation- Disposal of variances and Variance Accounting -Overhead Variiances: Meaning –Types - Practical Questions</p>	11
2	<p>Standard Costing as Control Accounts – II: Sales variances: Introduction : Sales Variances based on turn over-Sales Variances based on profit and Profit margin variances- Advantages and Limitations of Standard Costing - Practical questions</p>	11
3	<p>Learning Curve And Activity Based Costing: [A] Learning Curve: Introduction- Meaning-Learning Curve Models-Phases in Learning Curve- Graphical Presentation of Learning Curve-Factors Affecting Learning Curve- Learning Rate-Uses of Learning Curve-Estimation of Learning Curve Rate- Practical questions [B] Activity Based Costing: Introduction-Meaning and Characteristics-Cost Driver- Stages - Importance - Practical questions</p>	12
4	<p>Emerging Issues: [A] Cost Audit: Introduction-Meaning- Advantages and Disadvantages-Cost Audit v/s Financial Audit-Cost Auditor qualifications and appointment-Cost Audit and Cost Investigation-Sachar Committee- Cost Audit Rules [B] Cost Reduction: Introduction-Meaning, Definition & Characteristics-Importance-Planning and Organization-Programme & Prerequisites-Cost Reduction Area- Tools, Techniques & Mechanism [C] Cost Control: Introduction-Meaning, Definition & Characteristics-Objectives- Prerequisites- Difference between cost control and Cost Reduction - Methods of cost control- Brief Concepts of cost control techniques: 1. Inventory Control: [ABC Analysis- VED Analysis-FNSD</p>	11

Analysis-EOQ Model] 2. Labour Cost Control: [Labor Productivity and Efficiency & Learning Curve] 3. Overhead Cost Control: Under and over absorption of overhead.	
Total Lectures	45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Moore, Carl L, Jaediche Robert K.
8. Advanced Management Accounting: Ravi M. Kishore
9. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
10. Statistics By D.S. Sancheti and V.K. Kapoor
11. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
12. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
13. Statistical methods By S.P.Gupta
14. Accounting: Text and Cases. Robert N Anthony, David Hawkins, Kenneth A. Merchant, McGraw-Hill Education
15. Cost Accounting, by Jawahar Lal, McGraw Hill Education
16. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.
17. Cost Accounting: Principles and Practice by Nigam, B.M. Lall and I.C. Jain, PHI Learning
18. Cost Accounting: Theory and Problems, Maheshwari, S.N. and S.N. Mittal. Shri Mahavir Book Depot, New Delhi

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 3

4	ELECTIVE :Group-1 Accountancy	Advanced Cost and Financial Accounting
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Name of the Course	:	Advanced Cost and Financial Accounting
Course credit	:	04
Teaching Hours	:	45 (Hours)
Total marks	:	100

Course Outcomes: This course helps to students in strengthening the knowledge regarding the principles and practice of advanced cost accounting concepts as well as financial accounting concepts with analytical use of different methods, tools and techniques.

Unit	Content	No. of Lectures
1	<p>Marginal Costing and Absorption Costing: Introduction and Meaning-Definition and Features- Cost- volume Profit analysis- Break Even Point analysis-Profit Volume Analysis-Multiple product analysis- Optimum use of Limited Resource-Absorption costing and Marginal Costing- Key Factors-Cost statement under Marginal costing and Absorption costing- Application of Marginal Costing and Absorption costing- Product Diversification-Make or buy Decision- Pricing Decision - Sell or Further process-Temporary Shut down or dropping-Optimum level of Activity-selection of product Mix etc. -Practical Questions</p>	13
2	<p>Integral Accounting System: Introduction-Meaning and Features-Books of accounts - difference between integrated and non integrated accounts-coding procedure and Prerequisites for Integration of accounts - Methods of accounting: Journal Entries- Benefits and limitations- Practical questions</p>	11
3	<p>Non-Integral Accounting System: [Cost Control Accounts] Introduction-Meaning and Features-Advantages and Limitations-Methods to maintain Principal Ledgers and Accounts under Cost Books- Journal Entries and preparation of Trial Balance-Practical questions</p>	11
4	<p>Emerging Issues: [A] Balance Score Card [BSC]: Introduction – Concept and Meaning-Definition-Four perspectives of BSC- Importance utility and Limitations. [B] Bench Marking: Introduction-Meaning-Definition- Types of Bench Marking- Stages of Bench Marking- Advantages- limitations and</p>	10

	<p>suggestions of Bench Marking- Indian scenario of Bench Marking.</p> <p>[C] Uniform Costing and Inter-firm Comparison:</p> <p>Uniform Costing: Introduction- Meaning- Definition- Aims and Objectives- Pre-Requisites-Uniform Cost Manual and Guideline Book-Importance Benefits and Limitations- Steps to remove limitations.</p> <p>Inter-firm Comparison: Introduction- Meaning- Definition- need and Objectives- Importance, Benefits and Limitations- Steps to remove limitations.</p>	
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Cost Accounting: A Managerial Emphasis, by Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Pearson Education.
2. Cost Accounting: Principles & Practice by Nigam, B.M. Lall and I.C. Jain, PHI Learning
3. Cost Accounting: Theory & Problems, Maheshwari, S.N. and S.N. Mittal. Mahavir Book Depot, New Delhi
4. Fundamentals of Cost Accounting H.V. Jhamb, Ane Books Pvt. Ltd
5. Practical Costing by Khanna, Pandey, Ahuja, Arora (S. Chand & Sons)
6. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
7. Theory & Problems in Cost Accounting M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
8. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
9. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
10. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
11. Management Accounting: Goel, Rajiv, International Book House,
12. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
13. Advanced Management Accounting: Ravi M. Kishore
14. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
15. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 3

5	ELECTIVE : Group-1 Accountancy	Advanced Management Accounting
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Name of the Course	:	Advanced Management Accounting
Course credit	:	04
Teaching Hours	:	45 (Hours)
Total marks	:	100

Course Outcomes: This course helps to students in acquainting the knowledge regarding the advanced practice of different kinds of managerial investment decision accounting concepts and control mechanism with analytical use of different methods, tools and techniques.

Unit	Content	No. of Lectures
1	<p>Capital Budgeting: Introduction-Concept and Meaning- Objectives-Managerial Application- Advantages and Limitations of Capital Budgeting Project Appraisal Methods under Capital Budgeting (A) Traditional Or Non Discounted Method:[Pay Back Method and Average (Accounting) Rate of Return Method] (B) Discounted Cash Flow Method: [Net Present Value -Profitability Index (Cost- Benefit Ratio)- Internal Rate of Return Method (IRR)]- Practical Problems relating Project Appraisal Methods.</p>	11
2	<p>Capital Budgeting Under Risk and Uncertainty: Introduction-Meaning and Concept of Risk and Uncertainty- Assumptions & Types of Risk in project/capital investment decision- Risk Analysis and Capital Budgeting: 1. Conventional Techniques of Risk Analysis: [Risk Adjusted Discounted Rate- Certainty Equivalent- Scenario Analysis-Sensitivity Analysis] 2. Statistical Techniques of Risk Analysis: [Probability Distribution approach- Expected Probability Distribution-Standard Deviation- Coefficient of variation] - Practical Questions.</p>	11
3	<p>Decision Tree Analysis and PERT & CPM [A] Decision Tree Analysis: Introduction & Meaning of Decision principle-Decision principle important steps and structure-Types of decision making and decision environment-Decisions under risk and uncertainty-Decision Tree meaning-characteristics-Decision Tree-importance-utility-Decision Tree- benefits and limitations - Practical questions covering Decision Tree Analysis - Practical Questions. [B] PERT and CPM: Introduction-Meaning and characteristics of PERT- Pert Terminology-Type of Pert-Pert stages-Managerial Applications (benefits) of PERT- Limitations of PERT-Rules and Step to Establish a PERT Network - CPM- Introduction-meaning-Critical Path Analysis-Slack</p>	12

	time duration and its' importance in PERT- Pert and CPM Uses and Limitations of PERT and CPM - Practical Questions.	
4	EMERGING ISSUES: [A] Social Cost Benefit Analysis [SCBA]: Introduction-Meaning- Project planning Concept and Approaches-Investment decisions- Stages-Measurement indicators and different activities-Importance-Benefits and utility-Limitations [B] Social Responsibility Accounting[SRA]-Reporting and Social Audit: Introduction-Social Accountability concept-SRA-Concept-Meaning-Aims and objectives-Nature-scope and functional areas-Reporting of SRA-Limitations of SRA-Social Audit- [C] Strategic Management Accounting: Introduction- Concept-Meaning-Definition and Characteristics- Affecting factors to strategic decisions- Strategic cost analysis and Strategic triangle as target- points of Strategic analysis for Strategic Management Accounting	10
Total Lectures		45

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL/ THEORETICAL QUE - 3 (From Unit 3) (OR) PRACTICAL / THEORETICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Advanced management accounting and strategic management Dr. P K Ghosh, I. C. Ghingra, Dr. Rajan Nair and Dr. Mani
7. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
8. Principles of Management Accounting: Manmohan S. N. Goyal

9. Management Accounting: Moore, Carl L, Jaediche Robert K.
10. Project management and control ; P. C. Keshara Rao
11. Management Accounting: Khan and Jain
12. Advanced Management Accounting: Ravi M. Kishore
13. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
14. Mathematics and statistics: Ajay Goyel and Alka Goyel : (Taxmann's)
15. Statistics for Management; Rechar-I levin
16. Advanced cost and management accounting (problems and solutions); V. K. Saxena and C. D. Vasit
17. Statistics By D.S. Sancheti and V.K. Kapoor
18. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
19. Fundamentals of Statistics By S.C. Srivastva and Sangya Srivastava
20. Statistical methods By S.P.Gupta

Note: Latest edition of the reference books should be used

M.COM. [CBCS] Semester – 3

3	ELECTIVE: Group-2 Management	Indian Financial System
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Name of the Course : Indian Financial System

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The main objectives of this course are to help in learning various financial services and their role in the overall financial system.

Unit	Content	No. of Lectures
1	FINANCIAL SYSTEM AN INTRODUCTION: Introduction – Components – Functions – Designs – Nature and Role of Financial Institutions and Financial Markets	11
2	PRIMARY MARKET: Introduction of primary market, Growth of primary market, IPO, Dematerialization, Listing agreement of IPO, Reforms in primary market	11
3	SECONDARY MARKET Introduction and meaning, growth of secondary market, types of stock exchange, History of stock market, Reforms in a stock market, Online trading, development of online trading, depository system, Risk management and investor's protection	12
4	MUTUAL FUNDS Introduction – History – Types of Schemes – Risks in Mutual Funds – NAV - Organization – Association of MFs in India – Role of Intermediaries in the Indian MFs Industry Unit Trust of India – Growth and Performance of MFs in India.	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Chandra, P. Fundamentals of Financial Management, McGraw Hill Education
2. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu
3. Khan and Jain: Basic Financial Management, McGraw Hill Education, New Delhi
4. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
5. Rustagi, R.P. Fundamentals of Financial Management, Taxmann Publication Pvt. Ltd
6. Singh, J.K. Financial Management- text and Problems, 2nd Ed. Dhanpat Rai & Co. Delhi
7. Singh, Surender and Kaur, Rajeev: Fundamentals of Financial Management, Mayur Paperback, New Delhi.
8. Richard Brealy and Stewart C. Mayers; "Principles of Corporate Finance", Tata McGraw Hill.
9. ICAI – Strategic Financial Management
10. Investments Analysis and Management, C.P. Jones, Wiley, 8th edition

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 3

4.	ELECTIVE: Group-2 Management:	Service Marketing
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Name of the Course : **Service Marketing**

Course credit : **04**

Teaching Hours : **45 (Hours)**

Total marks : **100**

Course Outcomes: This course acquaints students with the basic issues in services marketing and customer relationship management

Unit	Content	No. of Lectures
1	Importance of Services Sector: Introduction- Nature and types of services; Difference between services and goods marketing; Services marketing triangle.	11
2	Environment for Services Marketing: Introduction- Macro and micro environments; Understanding service customers -models of service consumer behaviour; Customer expectations and perception; Service quality and GAP model.	11
3	Market Segmentation and Selection: Introduction- Service market segmentation; Targeting and positioning.	12
4	Services Marketing Mix & Applications: Introduction- Need for expanded marketing mix; Planning for service offer; Pricing, promotion and distribution of services; Management of people, process and physical evidence; Matching of demand for and supply of services, Marketing of financial, hospitality, hospital, tourism and educational services; International marketing of services and GATS	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Christopher, H. Lovelock: Service Marketing; Prentice Hall, New Jersey.
2. Payne, Adrian: The Essence of services Marketing, Prentice Hall, New Delhi.
3. Shankar Ravi: Service Marketing - The Indian Experience, South Asia Pub. New Delhi.
4. Zeithaml, V.A. and M.J Bitner: Services Marketing, McGraw Hill, Inc, New York.
5. Me Carthy, E. Jenome and William D. Perreault JR: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 3

5.	ELECTIVE : Group - 2 Management	Management of Industrial Relation-I
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Name of the Course : Management of Industrial Relation-I

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: To help students understand the legal implications in Human Resource Management and handle industrial relations.

Unit	Content	No. of Lectures
1	Industrial Relations: Meaning, Definitions, Characteristics, Factors Affecting IR, Significance of IR, Trade Union: meaning, definition role and functions,	11
2	Collective Bargaining: Introduction, Definitions, Characteristics, Process of CB, Pre-requisites of a Successful CB, Functions of CB, Factors Obstructing CB, CB in India, Suggestions for better functioning of CB	11
3	Workers' Participation In Management: Meaning, Concept of WPM, Evolution of WPM, Objectives, Factors influencing WPM, Forms and level of WPM, Sachar Committee and Verma Committee on WPM, Participative Forums in India, Necessary conditions for effective working of WPM	12
4	Discipline and Grievance Handling: Discipline: Meaning, Definitions, Characteristics, Objectives of discipline, Types of discipline, Causes, Disciplinary Procedure, Intervention by Tribunal, Types of Punishment Grievance Handling: Meaning, Definitions, Causes, Importance, Pre-requisites of Grievance Handling, Grievance Handling Procedure	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Financial Management : I. M. Pandey (Vikas)
2. Financial Management : Theory & Practice by Prasanna Chandra (TMH)
3. Fundamentals of Financial Management : Ramesh K. S. Rao (Macmillan)
4. Corporate Finance Theory & Practice by Aswath Damodaran (John Wiley)
5. Corporate Finance : Theory & Practice by Vishwanath S.R. (Response Books/Sage)
6. Essentials of Managerial Finance : Weston & Brigham
7. Financial Management : Khan & Jain
8. Fundamentals of Financial Management : James C. Van Horne
9. Principles of Corporate Finance : Brealey and others (TMH)

Note: Latest Editions of the above books may be used.

SYLLABUS

For

M.COM.

Semester – 4

(With effective from **December – 2020**)

**M.COM. (CBCS) SEM – 4 New Course-Titles For
Regular and External Students
Effective From: DECEMBER – 2020**

Type	No.	Name of the Subject	Pg. No.
Core	1	Organizational Behaviour	55
Core	2	Financial Accounting for Managers	57
<u>Elective:</u> Select any ONE Group	Group - 1	<u>Accountancy:</u>	
		1. Advanced Cost & Management Accounting	60
	2. Advanced Corporate Tax Accounting	62	
	3. International Accounting	64	
		(OR) Research report	
	Group - 2	<u>Management:</u>	
		1. Banking and Insurance	67
	2. Consumer Behaviour	69	
	3. Management of Industrial Relations - II	71	
		(OR) Research report	

M.COM. [CBCS] Semester – 4

1	Core	Organizational Behavior
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Name of the Course : Organizational Behavior

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The objective of the course is to enable students to develop a theoretical understanding about organization structure and its behaviour over time. The course will also make them capable of realizing the competitiveness for firms.

Unit	Content	No. of Lectures
1	Conceptual Foundations of Organization Theory and Behaviour: Organizational Behaviour (OB)- concept, determinants, models; challenges and opportunities of OB; Transaction cost; Disciplines contributing to the field of OB; Individual Behaviour- Foundations of individual behaviour, values, attitudes, personality, and emotions ; Perceptual process and Learning ; Management assumptions about people-McGregor's Theory X and Theory Y, Chris Argyris behaviour patterns.	11
2	Group Decision making and Communication: Concept and nature of decision making process; Individual versus group decision making; Nominal group technique and Delphi technique; communication effectiveness in organizations; Feedback, Improving Inter-personal Communication- Transactional Analysis and Johari Window.	11
3	Motivation: Content Theories- Maslow's Need Hierarchy, Herzberg's Two factor theory; Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Behaviour modification; Motivation and organizational effectiveness.	12
4	Leadership, Power and Conflict: Concept and theories of leadership- Behavioural approach, Situational approach, Leadership effectiveness; Leadership across cultures; Power-Bases of Power, power tactics; Conflicts- sources, patterns, levels and strategies	11
Total Lectures		45

Note: Some cases of real business world to supplement learning from the course.

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Robbins, Stephen P. & Timothy A. Judge, *Organizational Behaviour*, Prentice Hall, N. Delhi.
2. Robins S.P., and Mathew, M., *Organisational Theory: Structure, Design and Application*, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, *Organizational Behaviour*, McGraw-Hill, New York.
4. Sekaran, Uma, *Organizational Behaviour: Text and Cases*, Tata McGraw-Hill Pub. Co. Ltd.
5. Aswathappa, K., *Organization Behaviour*, Himalaya Publishing House, New Delhi.
6. Singh, K., *Organizational Behaviour: Text and Cases*, Pearson.
7. Pareek, U. and Khanna, S., *Understanding Organizational Behaviour*, Oxford University Press.
8. Newstorm, John W., *Organizational Behaviour: Human Behaviour at work*, Tata McGraw- Hill Pub. Co., Ltd; New Delhi
9. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, *Management of Organizational Behaviour*, Prentice-Hall of India, New Delhi.
10. Terrance R. Motchell, *People in Organization An Introduction to Organizational Behaviour*, McGraw-Hill, New York

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

2	CORE	Financial Accounting for Managers
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Name of the Course : Financial Accounting for Managers

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The objective of this course is acquainting students to strengthen the knowledge and practice of different kinds of accounting and reporting tools and techniques in an analytical way with the financial and managerial accounting for decisions.

Unit	Content	No. of Lectures
1	Return on Capital Employed: Introduction-Meaning-utility-Concepts of capital employed- [1.Total capital Employed 2. Net capital employed 3.Owners capital employed 4. Average capital employed] -Concept of profit and return- DU-PONT chart showing interrelation between functional aspect and financial aspects- Rate of return on capital employed as per different concepts- Practical questions	12
2	Working Capital Planning and Management – 1: Working Capital: Introduction, Meaning, Operating Cycle-Factors Affecting Working Capital Requirement-Estimation and Calculation of Working Capital- Practical Questions Cash Management: Introduction-Meaning-Objectives-Importance-Affecting factors-Cash budget as cash planning tools- Practical Questions	11
3	Working Capital Planning and Management – 2: Inventory Management: Introduction-Meaning-Objectives-Types of Inventory-Importance-Affecting factors- Techniques of Inventory Management- Practical Questions Receivable Management: Introduction-Meaning-Objectives-Credit Evaluation-Credit Control-Importance-Factoring and Receivable Management- Practical Questions	11
4	Emerging New Concepts: [A] Management Control Strategy [MCS]: Introduction-Concept-Meaning and Definitions-Origin of strategies and Nature -Process-Areas and scope- Role of Management Accountant according to the scope of MCS-Benefits and limitations- Points to be considered by the managers in application. [B] Target Costing: Introduction-Meaning, Definition-Target costing approaches-Market price as specified item for target costing-Determination of target price and related special product cost.	11

	[C] Government Accounting and Audit System: Introduction-Meaning-Objectives- Importance-Government Accounting System V/s Trading Accounting System-Challenges and Solutions of Government Account System-Basis of Government Accounting System- Indian Governments Accounting and Audit System Accounting and Audit System of Local Bodies-Government Accounting and Audit Standards.	
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 2) (OR) PRACTICAL QUE - 1 (From Unit 2)	20
2	PRACTICAL QUE - 2 (From Unit 3) (OR) PRACTICAL QUE - 2 (From Unit 3)	20
3	PRACTICAL QUE - 3 (From Unit 4) (OR) PRACTICAL QUE - 3 (From Unit 4)	15
4	THEORITICAL QUE- 4 (From Unit 1) (OR) THEORITICAL QUE- 4 (From Unit 1)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
2. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
3. Management Accounting and Financial control; S. N. Maheshwary, (Vikas Pulishing house Pvt. Ltd. New Delhi)
4. Management control system N. P. Shrinivasan, C B Gupta, V K Kapoor
5. Management control system Robert N Anthony Vijay Govindrajan,
6. Advanced Management Accounting: Ravi M. Kishore
7. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
8. Fundamentals of mathematical statistics By V.K.Kapoor and S.C.Gupta
9. Fundamentals of Statistics by S.C. Srivastva and Sangya Srivastava
10. Investments Analysis and Management, C.P. Jones, Wiley, 8th edition
11. Accounting: Text and Cases. Robert N Anthony, David Hawkins, Kenneth A. Merchant, McGraw-Hill Education
12. Chandra, P. Fundamentals of Financial Management. McGraw Hill Education
13. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu.
14. Khan and Jain. Basic Financial Management, McGraw Hill Education, New Delhi
15. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
16. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
17. Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai & Co. Delhi.

18. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
19. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
20. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd.
21. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub

Note: Latest edition of the reference books should be used

M.COM. [CBCS] Semester – 4

3	ELECTIVE: Group- 1 ACCOUNTANCY	Advanced Cost & Management Accounting
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Name of the Course : Advanced Cost & Management Accounting

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The objective of this course is acquainting students to strengthen the knowledge and advanced practice of different kinds of managerial decision accounting concepts and control mechanism with analytical use of different methods, tools and techniques.

Unit	Content	No. of Lectures
1	<p>Responsibility Accounting with Control Reports: Introduction-Meaning- Definition-Basic Principles and Process- Responsibility Reporting- Prerequisites of Responsibility Accounting- Reporting to Management & Control Reports - Responsibility Centers- [Expenses Centers, Revenue centers, Profit Centers, Investment Centers]- Advantages & Disadvantages of Responsibility Accounting - Practical Questions</p>	12
2	<p>Process Costing: Introduction and Meaning-Definition of Equivalent production- Complete units and Incomplete units- Practical questions based on work in progress. Meaning of Joint Product and By product- Joint product v/s by- Product Objectives for allocation of joint cost, Methods of accounting for Joint Product & By Product - Advanced Level Practical Questions</p>	11
3	<p>Product Pricing: Introduction and Meaning-Factors affecting Pricing decisions- Role of costs in pricing. Different Methods of Pricing: 1. Full Cost Plus 2. Marginal Cost Plus 3. Differential Cost Plus 4. Opportunity Cost Based Pricing 5. Conversion Cost Based Pricing 6. Current Market Price 7. Return on Investment Pricing 8. Short Run V/s Long Run Pricing Decision 9. Target Costing 10. Life Cycle Product Costing and Pricing 11. Economic Approach to Pricing 12. Consumer Oriented Pricing 13. Controlled Pricing -Practical Questions</p>	12
4	<p>EMERGING ISSUES: [A] Cost Management: Introduction-Meaning-Definition- Objectives and Importance-Four pillars of cost management-Logical Postulates of</p>	10

cost management	
[B] Management Audit: Introduction- Meaning- Definition- Objectives and Importance- Areas - Scope -Difference between financial audit and management audit- Difference of between cost audit and management audit- Benefits and limitations of management audit	
[C] Productivity Accounting and Audit: Introduction-Meaning- Definition- Objectives and Importance- Productivity measuring ratios- Affecting factors- Productivity and profitability -Materials, Labours, Overheads and Total Productivity- Productivity and Value Added concept- Corrective Actions- Productivity Audit	
Total Lectures	60

Important Instructions for paper setter: – Paper setter has to Set University examination question paper for regular and external candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
7. Management Accounting: Maheshwari S.N. & S.N. Mittal, Mahavir Book Depot, Delhi.
8. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
9. Principles of Management Accounting: Manmohan S. N. Goyal
10. Management Accounting: Moore, Carl L, Jaediche Robert K.
11. Management Accounting: Hingorani
12. Management Accounting: N. P. Shrinivasan
13. Management Accounting: Khan and Jain
14. Advanced Management Accounting: Ravi M. Kishore
15. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 4		
4	ELECTIVE: Group -1 ACCOUNTANCY	Advanced Corporate Tax Accounting

Name of the Course	:	Advanced Corporate Tax Accounting
Course credit	:	04
Teaching Hours	:	45 (Hours)
Total marks	:	100

Course Outcomes: The objective of this course is acquainting students to develop a detailed understanding of various tax planning management tools of corporate taxation and also to impart knowledge regarding the provisions of the direct taxes and their applications for the purpose of decision making.

Unit	Content	No. of Lectures
1	<p>Introduction of Tax Planning Management: Introduction-Meaning-Tax Avoidance- Tax Evasion-Tax Incidence-Tax Management-Corporate Tax Structure and Authority- Companies under Income Tax Act-Areas of Tax Planning- Relationship between Corporate Planning and Corporate Tax Planning-Importance of Tax Planning.</p> <p>Special Tax Provisions In Regards to :Free Trade Zone-Backward Area-Infrastructure sector and export-</p>	12
2	<p>Business Taxation and Tax Planning: Introduction-Meaning-Tax liability and Minimum Alternate Tax [MAT] -Carry forward and set off of loss in special case of closely held companies- Computation of corporate taxable income and corporate tax liability -Corporate Tax Planning and computation with reference to Business Taxation: Setting up new business, location of business and nature of business - Practical questions</p>	11
3	<p>Financial Management And Tax Planning: Introduction-Meaning-Capital Structure and Tax Planning-Dividend Policy and Tax Planning and computation- Inter Company Dividend, Bonus Share and Tax Planning and computation-Corporate Restructuring & Tax Planning and computation- Practical questions</p>	11
4	<p>Managerial Decisions and Tax Planning: Introduction-Meaning-Tax Implications for managerial decisions like lease, hire purchase, buy and Repair or Replace etc. -Tax planning with reference to specific management decisions: 1. Computation of</p>	11

	Tax for Make or buy decisions 2. Computation of Tax for Own or lease decisions 3. Computation of Tax for Repair or Replace- Practical questions.	
Total Lectures		45

Important Instructions for paper setter: – Paper setter has to Set University examination question paper for regular and external candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 2) (OR) PRACTICAL QUE - 1 (From Unit 2)	20
2	PRACTICAL QUE - 2 (From Unit 3) (OR) PRACTICAL QUE - 2 (From Unit 3)	20
3	PRACTICAL QUE - 3 (From Unit 4) (OR) PRACTICAL QUE - 3 (From Unit 4)	15
4	THEORITICAL QUE - 4 (From Unit 1) (OR) THEORITICAL QUE - 4 (From Unit 1)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Corporate Tax Planning and Business Tax Procedures, by VK Singhaniya and Monica Singhaniya (Taxman)
2. Corporate Tax Planning and Management By Dr. H.C. Mehrotra and Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)
3. Corporate Tax Planning by Dr. J.C. Varshney and Nikhil Gupta
4. Direct Taxes Law & Practice By Dr. Vinod Singhania & Dr. Kapil Singhania (Taxman)
5. Direct Tax Laws By Shri T. N. Manoharan (Snow White)
6. Professional Approach to Direct Taxes Law & Practice By Dr. Girish Ahuja & Dr. Ravi Gupta (Bharat)
7. Kanga & Palkhiwala: Law and Practice of Income Tax in India.
8. Novel Ideas on Tax Planning By M.R. Varma, Avdhesh Oza, Manoj Gupta & Nisha Bhandari (Tax Publishers)
9. Practical Tax and Investment Planning By Mukesh M. Patel & Jigar M. Patel (Taxman)
10. Direct Taxes Planning & Management by Dr. Vinod K. Singhania, Kapil Singhania and Monica Singhania

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 4

5	ELECTIVE: Group -1 ACCOUNTACY	International Accounting (OR) Research report* [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]
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Name of the Course	:	International Accounting
Course credit	:	04
Teaching Hours	:	45 (Hours)
Total marks	:	100

Course Outcomes: The objective of this course is acquainting students to develop some conceptual knowledge and Understanding of International accounting issues. In addition, this course makes students capable of tackling issues in prevailing regulatory environments.

Unit	Content	No. of Lectures
1	International Dimensions of Accounting: Introduction-Meaning- Accounting principles-postulates and conventions - GAAP - Multi-National Corporations -Accounting Profession- Meaning of Accounting standard- International Accounting Standard and International Financial Reporting Standards (IFRS) - International Standards Board - International and Regional Efforts in Standard Setting and process - Advantages - supporting and deterring forces. Indian Accounting Standards : [Meaning – Need-Utility-ASB- List of Indian & International Accounting Standards and Ind. AS- Evaluation]	10
2	Transfer Pricing: Introduction- Meaning -Pre-requisites and Procedure-Cost centre, Profit centre, Investment centre-Guiding Principles in fixing transfer prices-Benefit and limitations of Transfer Pricing - Transfer Pricing Methods: [A] Cost based Method: 1. Full Cost Pricing 2. Standard Cost Method 3.Marginal cost Method [B] Market based Transfer Pricing: 1. Negotiated Pricing Method 2. Dual Transfer Pricing 3. Arbitrary Transfer pricing - Practical Questions	12
3	Foreign and Wholesale Branch Accounts : Introduction- Meaning - Difference between Domestic Branch and Foreign Branch- Foreign Branch management and Accounting-Treatment of Conversion differences- Indian Accounting Standard-11: “Accounting for the effects of change in Foreign exchange rates”. -Wholesale Branch Method: Meaning- management and accounting points. Theoretical and Practical Questions covering above situations	12
4	FOREX Accounting :[Accounting For Foreign Exchange Rate] Introduction- Meaning -Objectives and Importance -Related Terminology as per FEMA -Foreign Exchange Transaction and Exposure	11

	-Accounting for Exchange rate Fluctuation -Accounting Methods of Foreign Currency Transactions Conversion-Indian Accounting Standard No.11. - Currency and Code of Different Countries Theoretical and Practical Questions	
Total Lectures		45

Important Instructions for paper setter: – Paper setter has to Set University examination question paper for regular and external candidates as per the following instruction of structure of a question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL/ THEORITICAL QUE - 1 (From Unit 2) (OR) PRACTICAL/ THEORITICAL QUE - 1 (From Unit 2)	20
2	PRACTICAL/ THEORITICAL QUE - 2 (From Unit 3) (OR) PRACTICAL/ THEORITICAL QUE - 2 (From Unit 3)	20
3	PRACTICAL/ THEORITICAL QUE - 3 (From Unit 4) (OR) PRACTICAL/ THEORITICAL QUE - 3 (From Unit 4)	15
4	THEORITICAL QUE - 4 (From Unit 1) (OR) THEORITICAL QUE - 4 (From Unit 1)	15
Total Marks		70

Suggested Readings and Reference Books:

1. Radebaugh L. H. & S.J. Gray, International Accounting, & Multinational Enterprises, John Wiley & Sons.
2. Gray, S.J. International Accounting & Transnational Decisions, Butterworth, London, U.K.
3. Holzer H. Peter, International Accounting, Horper and Row Publishers, New York.
4. Frederick D.S. Choi and Gary K. Meek, International Accounting, Pearson Education.
5. Shirin Rathore, International Accounting, Prentice Hall of India.
6. Shahrokh M. Saudagaran, International Accounting – As User Perspective, South-Western-Thomas-Learning, Taxmann India
7. Hooper P. and Lio L. M.; Foreign Currency Accounting [A Review and Critique of major empirical studies International Journal of Accounting]
8. S. Daver; Accounting Standards: (Taxmann Allied Services,(P) Ltd; New Delhi)
9. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
10. Sanjeev Singhal; Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
11. Shukla M.C. & T.S.Grawal; Advanced Accountancy: (Sultan Chand &sons, New Delhi)
12. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
13. Ashok Sehgal Deepak Sehgal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; N.Delhi)
14. Ravi M. Kishore ; Advanced Management Accounting
15. Horngren, Foster, Datar: Cost Accounting A Managerial Emphasis
16. Moore, Carl L, Jaediche Robert K ; Management Accounting

17. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting: Dorling Kindersley (India) Pvt. Ltd.
18. Avadhani, V.A: International Finance, Theory and Practice; Himalaya Publishing Co. New Delhi.
19. Buckley, Adrian: Multinational Finance, Prentice Hall of India, New Delhi
20. Maurice, Levi: International Finance, McGraw Hill, Int. Ed. New York.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester – 4

3	ELECTIVE: Group-2 Management	Banking and Insurance
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Name of the Course : Banking & Insurance

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: The objective of this course is to provide in knowledge about the banking operations and insurance.

Unit	Content	No. of Lectures
1	Introduction of Modern Banking System: Introduction, Overview of new product and services of bank: E-Banking services	11
2	Banking Operations: Introduction, Primary sector landing, secondary sector landing, Income and expenditure of banks: types of deposits, landing – Types of landing: secured and unsecured loan etc., marketing of a bank	11
3	Insurance: Meaning, Definition, Types: Life and General Insurance, Reforms in a insurance sectors, Life insurance and group insurance schemes – Reforms by the Indian Government for various beneficiary.	12
4	IRDA (Insurance Regulation Development Authority): Introduction and Various provisions	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:**Text Books:**

1. Srivastava Rajiv “Derivatives & Risk Management” Oxford University Press New Delhi - 2014

Reference Books:

1. Varma “Derivatives & Risk Management” Tata McGraw Hill
2. Janakiraman Sundaram “Derivatives & Risk Management” Pearson Education
3. Agrawal O. P “Financial Derivatives and Risk Management” Himalaya Publications
4. Rene M. Stulz “Risk Management & Derivative” Cengage
5. Vohra & Bagri “Futures and Options”

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

4	ELECTIVE: Group-2 Management	Consumer Behaviour
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Name of the Course : Consumer Behaviour

Course credit : 04

Teaching Hours : 45 (Hours)

Total marks : 100

Course Outcomes: To provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

Unit	Content	No. of Lectures
1	Consumer Behaviour: Importance and nature of consumer behaviour; Types of consumers and their role; Consumer behaviour and marketing concept; Changing profile of Indian consumers and impact of technology. Conducting consumer research – overview of process, complexities and issues	11
2	Consumer Decision Making Process: Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making.	11
3	Individual differences in consumers: Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.	12
4	Socio-Cultural Determinants of consumer behaviour: Family and household influence on consumer buying behaviour; Group and their influences-WOM and opinion leaders, Social class; Culture and sub-culture. Cross-cultural dimensions of consumer behaviour, Models of Consumer Behaviour and Business buying behaviour	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Schiffman, L.G. and L.L.Kanuk, *Consumer Behaviour*, Prentice Hall.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning.
3. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill.
4. Assael, H., *Consumer Behaviour and Marketing Action*; Cengage Learning.
5. Hawkins, Dal I., Roger J. Best and Kenneth A. Coney, *Consumer Behaviour Implication for Marketing Strategy*, McGraw Hill.
6. Hawkins, Del I, Mothersbaugh, David L, Mookerjee A, *Consumer Behaviour: Building Marketing Strategy*, McGraw Hill, Indian Edition.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 4

5	ELECTIVE: Group-2 Management	Management of Industrial Relations – II (OR) Research report* [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]
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Name of the Course : Management of Industrial Relations – II
Course credit : 04
Teaching Hours : 45 (Hours)
Total marks : 100

Course Outcomes: *To help students understand the legal implications in Human Resource Management and handle industrial relations*

Unit	Content	No. of Lectures
1	Contract Labor Act, 1970: Definitions, Application, Establishments, Jurisdiction of government, Central and State advisory boards, Registration of establishment, Prohibition of contract labor, Licensing of contractor, welfare provisions, Liabilities of the Principle employer	11
2	Industrial Disputes Act, 1947 (Bombay Industrial Relations Act): Introduction, Objectives, Definitions, Authorities under ID Act – Works Committee, Conciliation officer, Court of Enquiry, Labor Court, Industrial Court, National Tribunal, Arbitration, Strikes, Types of strikes, Layoffs, Retrenchment and Provisions, Types of Unions as per BIR Act	11
3	Managing Employee Benefits And Welfare Services Under Act -1948: Introduction-Meaning and Concept-HR Welfare-Meaning-Definition-Aims-Objectives-Need-Importance-HR Welfare Scope and Activities Social Security-Meaning-Objectives-Ways-Means-Affecting Factors Social Security-Indian scene	12
4	Factories Act, 1948: Objects, Definitions, Steps- Provisions regarding Health & Safety, and Restriction on employment of women and Children, holidays, leave, over time	11
Total Lectures		45

Note: Some case studies on the above topics are required to be discussed.

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Robbins, Stephen P. and Timothy A. Judge, *Organizational Behaviour*, Prentice -Hall, New Delhi.
2. Robins S.P., and Mathew, M., *Organisational Theory: Structure, Design and Application*, Prentice Hall of India Pvt. Ltd.
3. Luthans, Fred, *Organizational Behaviour*, McGraw-Hill, New York.
4. Sekaran, Uma, *Organizational Behaviour: Text and Cases*, Tata McGraw-Hill Publishing Co. Ltd.
5. Aswathappa, K., *Organization Behaviour*, Himalaya Publishing House, New Delhi.
6. Singh, K., *Organizational Behaviour: Text and Cases*, Pearson.
7. Pareek, U. and Khanna, S., *Understanding Organizational Behaviour*, Oxford University Press.
8. Newstorm, John W., *Organizational Behaviour: Human Behaviour at work*, Tata McGraw-Hill Pub. Co. Ltd. New Delhi.
9. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, *Management of Organizational Behaviour*, Prentice-Hall of India, New Delhi.
10. Terrance R. Motchell, *People in Organization An Introduction to Organizational Behaviour*, McGraw-Hill, New York

Note: Latest Editions of the above books may be used