પરિપત્ર:

ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટીની કોમર્સ વિદ્યાશાખાનાં અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં આચાર્યશ્રીઓને સવિનય જણાવવાનું કે કોમર્સ એન્ડ મેનેજમેન્ટ વિદ્યાશાખા હેઠળનો એમ.કોમનો પ્રોગ્રામનો સેમેસ્ટર-૧ અને સેમેસ્ટર-૨ નો અભ્યાસક્રમ આ સાથે સામેલ છે.

માનનીય કુલપતિશ્રીની મંજુરી અનુસાર સદર અભ્યાસક્રમ શૈક્ષણિક વર્ષ જુન,૨૦૨૩થી અમલવારી કરવાની રહે છે. કોમર્સ એન્ડ મેનેજમેન્ટ વિદ્યાશાખાનાં એમ.કોમ વિષયનાં પી.જી.નો અભ્યાસક્રમ ચલાવતી તમામ સંલગ્ન કોલેજોનાં પી.જી.સેન્ટર ધ્વારા તેની અમલવારી કરવા જણાવવામાં આવે છે.

નોંધ: અગાઉ અપલોડ કરેલ M.Com.Sem-1 નો અભ્યાશ્ક્રમ આ સાથે મર્જ કરેલ છે.

28/12/2023

Bhakta Kavi Narsinh Mehta University Junagadh.

ખાસ ફરજ પરના અધિકારી
(એકેડમિક)

ક્રમાંક/બીકેએનએમયુ/એકેડમિક/૨૧૭૩/૨૦૨૩-૨૦૨૪
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી,
સરકારી પોલીટેકનિક કેમ્પસ,
ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી રોડ,
ખડીયા, જૂનાગઢ-૩૬૨૨૬૩
તા.૨૮/૧૨/૨૦૨૩

પ્રતિ,

- ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી સંલગ્ન કોમર્સ એન્ડ મેનેજમેન્ટ વિદ્યાશાખાનાં પી.જી. નાં અભ્યાસક્રમો ચલાવતી તમામ કોલેજોના આચાર્યશ્રીઓ તરફ....

નકલ સાદર રવાના:-

- માન.કુલપતિશ્રી/કુલસચિવશ્રીનાં અંગત સચિવશ્રી.
- પરીક્ષા નિયામકશ્રી, ભક્તકવિ નરસિંહ મહેતા યુનિવર્સિટી, જુનાગઢ

નકલ રવાના જાણ તથા યોગ્ય કાર્યવાહી અર્થે:

- સીસ્ટમ મેનેજરશ્રી, આઇ.ટી.સેલ વિભાગ (વેબસાઇટ ઉપર પ્રસિદ્ધ થવા અર્થે.)

Bhakta Kavi Narsinh Mehta University
Junagadh

BOARD OF COMMERCE & MANAGEMENT STUDIES
FACULTY OF COMMERCE & MANAGEMENT
SYLLABUS FOR
MASTER OF COMMERCE PROGRAMME
(SEMESTER- I & II)
EFFECTIVE FROM JUNE, 2023

Structure & Syllabus based on UGC guidelines CBCS Programme for M.COM. -

Commerce Faculty M.Com. Semester-1

(Effective from June - 2023)

No.	Course Type	Course/Paper Title	Credit	For Regular Students		
				Internal Marks	University Exam Marks	University Exam Time
1	Core	Business Research	5	30	70	2:30 Hrs.
2	Core	Managerial Economics	5	30	70	2:30 Hrs.
3	Core	Accounting for Management	5	30	70	2:30 Hrs.
4	Core	Marketing Management	5	30	70	2:30 Hrs.
5	Core	Management of Self & Career	5	30	70	2:30 Hrs.

Evaluation Scheme and Marks Distribution of Commerce Papers for Regular Students Only
EFFECTIVE FROM: JUNE-2023

INTERNAL ASSESSMENT [30 Marks]		
No.	**Particulars**	**Marks**
1	Assignments, MCQ, Seminar	**30**
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**

M.COM. [CBCS] Semester - 1		
1	**Core**	**Business Research**

Name of the Course : **Business Research**
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

Objectives: 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	21
2	Data collection in business research : Methods and techniques of data collection-Sampling and sampling design-Questionnaire designing and development-Attitude measurement and scaling.	20
3	Organization of business research & Sampling: Defining business research problem-Formulation of hypotheses, testing of hypotheses, experimental design-Sampling Techniques	17
4	Quality Characteristics and Quality Control Charts: Causes of variations in quality characteristics-Quality control charts - Its purpose and logic -Construction of Control Charts -Computing the Control Limits-Variable chart (Variable chart, Range Chart)- Fraction defectives chart (p-chart)-Number of defectives chart (np- chart)-Number of defectives per unit chart (c-chart)-Typical examples	17
	Total Lectures	75

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 for Regular Students	**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.

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 : 05

Teaching Hours : 75 (Hours)

Total marks : 100

COURSE OBJECTIVE

> To provide basic knowledge basic concepts of managerial economics.
> To make enable students for understanding application/working of managerial economic Concepts and tools in actual conditions.
> To develop/enhance ability of student to take accurate decisions on basis of knowledge of Principles, concepts and tools of managerial economics.

Unit	**Content**	**No. of Lectures**
1	Nature and Scope of Managerial Economics: 1.1 Objective of a firm, Economics theory and managerial theory 1.2 Managerial economist's role and responsibilities 1.3 Fundamental economic concepts, incremental principle, opportunity cost principle discounting principle, Equ-marginal principle.	**21**
2	UNIT-2, Demand forecasting and demand analysis: 2.1 Elasticity of demand- its meaning and importance, 2.2 Price elasticity, Income elasticity 2.3 Cross elasticity, Using elasticity in managerial decisions 2.4 Demand estimation for major consumer durable and non-durable products 2.5 Demand forecasting techniques.	**20**
3	UNIT-3, Production and cost Function 3.1 Production function - Meaning and its Nature 3.2 Short and Long Run Production Function 3.3 Optimum input combination 3.4 Production Function for two variable inputs 3.5 Equilibrium of Firm with help of ISO quant curve and ISO cost curve 3.6 Production Possibility Curve	**17**
4	UNIT-4, Price Determination under Different Market Conditions: 4.1 Characteristics of deferent market structures 4.2 Price determination and firm's equilibrium in short-run and long-run under perfect competition, Monopoly, monopolistic competition and oligopoly 4.3 Methods of price Determination in practice, Pricing of multiple products, Price discrimination, International price discrimination and dumping, Cost plus pricing system, Pioneering pricing policy	**17**
	Total Lectures	**75**

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 for Regular Students	**70**

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, NewDelhi.
7. Govt. of India: Economic Survery, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Stretegic Planning for Corporate Success, Macmillan, New Delhi.
10. Sengupta N. K.: Government and Business in India, Vikas Publication, New Delhi.

M.COM. [CBCS] Semester - 1		
Core	**3**	**Accounting for Management**

Name of the Course : Accounting For Management Course credit
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

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

Unit	Content	No. of Lectures
1	**Budgeting and Budgetary Control:** 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 prerequisites, Importance, Advantages and Limitations - Types of budgets: Functional Budgets, Cash Budget and Master Budget, Fixed and Variable Budget - Zero Base Budgeting- **Practical Questions of functional budgets and master budget. (excluding fixed and flexible budgets)**	21
2	**Decision Analysis under Differential Costing:** Introduction, Meaning and Characteristics-Different type of Cost- Difference between Marginal & Differential Cost **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	20
3	**Decision Analysis under Marketing Strategies:** Introduction-Meaning and Managerial Accounting Application of Decision analysis and Marketing Strategies **Practical Questions relating to;** Product Development-Internal Transfer Versus Sale-Variation in Selling Price-Own Sales force Versus Agents-Evaluation of Alternative Offers-Evaluation of sales staff	17

4	**Emerging Issues:** **[A] Value Analysis and Value Chain Engineering:** Introduction- Meaning-Impact of Value Engineering on Profit- Distinction: Value Analysis and Value Chain Engineering - Progamme of Value Engineering - Importance and Advantages **[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 **[C] Quality Costing:** Introduction Meaning and Definition of Quality - Need and Importance of Quality-Concept of Quality Costing- Classification ol Quality Costing-Report of Quality Costing-Actions to reduce Quality Cost.	17
	Total Lectures	**75**

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 for Regular Students	**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. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
4. Principles of Management Accounting: Manmohan S. N. Goyal
5. Management Accounting: Moore, Carl L, Jaediche Robert K.
6. Advanced Management Accounting: Ravi M. Kishore
7. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
8. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
9. Cost Accounting, by Jawahar Lal, McGraw Hill Education
10. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
11. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
12. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
13. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
14. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
15. Management Accounting: Goel, Rajiv, International Book House,
16. 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		
Core	**4**	**Marketing Management**

Name of the Course : **Marketing Management**
Course Credit : **05**
Teaching Hours : **75 (Hours)**
Total Marks : **100**

Course Objectives

To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills necessary to manage marketing operations of a business firm.

Unit	**Contents**	No. of Lectures
Unit 1	**Introduction to Modern Marketing Management** Concept of Marketing, Marketing Management; (Nature or Characteristics), **Scope of Modern Marketing Management**; **Marketing Mix:** Concept and Basic Elements; **Core Concepts:** Need, Want, Demand, Cost, Value, and Satisfaction, Exchange, Transfer, and Transaction, Customer and Consumer; **Marketing Environment:** Concept; Factors of Micro and Macro Environment, **Demand Management:** Concept; Demand Situations and Relevant Marketing Management Tasks; **Evolution Process of Modern Marketing Concept**: Production Concept, Product Concept, Selling Concepts, Marketing Concept, and Societal Concept, Key difference among Selling Concept, Marketing Concept, and Societal Concept	21
Unit 2	**Product and Pricing Decisions** **Product Decisions:** Concept of Product, Product Mix, Product Line, and Product Items; Concept of New Product and New Product Development; **Product Related Strategies:** Brief idea of Branding, Packaging, Labeling and After Sales Services (only definitions and Features of each of them); **Product Life Cycle:** Concept, Stages (with diagram), and Strategies Relevant to Different Stages; **Consumer Adoption**: Concept and Steps in Consumer Adoption Process **Pricing Decisions:** Concept of Price and Pricing; Pricing Objectives; Different Forms of Price; Price Setting Process; Brief Idea of Pricing-Setting Methods, Factors; Concept and Types of Pricing Discounts; difference among Discounts	20
Unit 3	**Promotion and Place (or Distribution) Decisions** **Promotion Decisions:** Concept of Market (Marketing) Promotion; Concept and Features of Major Market Promotion Tools (including Advertising, Personal Selling, Sales Promotion, Publicity, and Public Relations); Major Advertising decisions – budget (concept, methods, and factors) and media (type and factors) Factors Affecting Design of	17

	Promotion Mix; **Place (Distribution) Decisions:** Concept of Physical Distribution and Channel of Distribution; Main Physical Distribution Decisions; Types of Distribution Channels; Factors Affecting Channel Selection; **Direct Marketing:** Concept and Direct Marketing Options; **Online Marketing:** Concept, Application, and Merit-Demerits; **Network Marketing:** Concept, List of Major Network Marketing Companies; Primary Idea of Various Online Payment Options, and Payment Gateways – concept and list of leading gateways companies	
Unit 4	**Emerging Issues in Modern Marketing Theory and Practice** **Marketing Research:** Concept, Data – Concept, Types, Sources; Marketing Research Process**; Customer Relationship Marketing (CRM)**: Concept and Characteristics, Significance of Customer Relationship Marketing; **International Marketing:** Concept, Significance, Major Decisions, and Challenges; **Marketing Ethics:** Concept, Some Marketing Ethics, and Significance of Marketing Ethics; **Green Marketing**: Concept, Significance, and Green Marketing Efforts;	17
		75
Note: Word 'concept' indicates meaning or definitions of the topics or subtopics in the syllabus.		

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 **Note:** Que. No. 1 to 4 are compulsory for the Regular Students and the External Candidates		
Ques. No.	**Particulars**	Marks
Q. 1	Question 1 or Question 1 from Unit 1	20
Q. 2	Question 2 or Question 2 from Unit 2	20
Q. 3	Question 3 or Question 3 from Unit 3	15
Q. 4.	Question 4 or Question 4 from Unit 4	15
	Total Marks for Regular Students	70

Suggested Readings and References

Books:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson.
2. Dr. R. B. Rudani, *Basic of Marketing Management*, S. Chand and Company Limited, New Delhi.
3. V. S. Ramaswamy and S. Namakumari, Marketing Management, Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd, New Delhi, 2010
4. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Mktg*, Cengage Learning.
5. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
6. Czinkota, Miachel, *Marketing Management*, Cengage Learning.
7. Kazmi, SHH, *Marketing Management Text and Cases*, Excel Books.
8. Kumar, Arun and N. Meenakshi, *Marketing Management*, Vikas Publishing House.
9. Zikmund, William G. and Michael D'Amico, *Marketing: Creating and Keeping Customers in an E- Commerce World*, South-Western College Pub.
10. Swapna Pradhan: Retailing Management – Text and cases, 4th Edition, Tata McGraw Hill Education Pvt.,Ltd., New Delhi

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

Online Source:

1. Https: https://www.rameshrdudani.com
2. Relevant websites, portals, and Web Pages

M.COM. [CBCS] Semester - 1		
5	**Core**	**Management of Self & Career**

Name of the Course : **Management of Self & Career**
Course Credit : **05**
Teaching Hours : **75 (Hours)**
Total Marks : **100**

Objective: 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	**21**
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	**20**
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's Combined Relation with Attributes	**17**
4	**Advising and Counselling:** Introduction, Modality and Mechanics of Advising and Counselling, st Challenges for Managing a Career in the 21^{st} Century, Managing Success in your Career	**17**
	Total Lectures	**75**

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.	**Particular**	**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 for Regular Students	**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.

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

Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
1	Core	Legal Aspects of Corporate Business	**5**	Commerce, Accountancy, Statistics, Mathematics
2	Core	Economics of International Business	**5**	Economics, Commerce, Management
3	Core	Corporate Financial Reporting	**5**	Accountancy, Commerce
4	Core	Financial Management & Policy	**5**	Management, Commerce, Accountancy
5	Core	Global Strategic Management	**5**	Commerce, Management, Accountancy

Structure & Syllabus based on UGC guidelines CBCS Programme for M. COM.
Commerce Faculty M. COM. Semesters – 2
(Effective From Nov/Dec – 2023)

M.Com. Semester-2 (Effective from November/December - 2018)						
				For Regular Students		
No	**Course Type**	**Course/Paper Title**	**Credit**	**Internal Marks**	**University Exam Marks**	**University Exam Time Duration**
1	Core	Legal Aspects of Corporate Business	5	30	70	2:30 Hrs.
2	Core	Economics of International Business	5	30	70	2:30 Hrs.
3	Core	Corporate Financial Reporting	5	30	70	2:30 Hrs.
4	Core	Financial Management & Policy	5	30	70	2:30 Hrs.
5	Core	Global Strategic Management	5	30	70	2:30 Hrs.

M.COM. [CBCS] Semester –2

Evaluation Scheme and Marks Distribution of Commerce Papers for Regular Students Only

WITH EFFECTIVE FROM: NOV./DEC.-2023

INTERNAL ASSESSMENT [30 Marks]		
No.	**Particulars**	**Marks**
1	Assignments, MCQ, Seminar	**30**
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**

M.COM. (CBCS) SEM -2 New Course-
Titles For Regular Students
Effective From:
Nov– 2023

1	Core	Legal Aspects of Corporate Business
2	Core	Economics of International Business
3	Core	Corporate Financial Reporting
4	Core	Financial Management & Policy
5	Core	Global Strategic Management

M.COM. [CBCS] Semester – 2		
1	**Core**	**Legal Aspects of Corporate Business**

Name of the Course : **Legal Aspects of Corporate Business**
Course credit **05**
Teaching Hours : **75 (Hours)**
Total marks **100**
Objectives: The course aims to acquaint the students with knowledge and understanding of major business laws

Unit	Content	No. of Lectures
1	**Law relating to Societies - Trusts & Intellectual Property:** General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary, Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights; intellectual property appellate board	**21**
2	**Law relating to Competition and Consumer Protection:** Concept of competition; Competition Act, 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, competition Act, 1986; rights of consumers; consumer disputes redressal agencies.	**20**
3	**Law Relating to Information:** Right to Information Act 2005 - Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.	**17**
4	**Law relating to Pollution Control & Environmental Protection**	**17**

	Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal.	
	Total Lectures	**75**

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 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 for Regular Students	**70**

Suggested Readings and Reference Books:

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Sharma J. P., and Sunaina Kanojia, *Business Laws,* Ane Books Pvt. Ltd, New Delhi.
3. Bhandari, Munish, *Professional Approach to Corporate Laws and Practice*, Bharat Law House, New Delhi.
4. *Handbook of Corporate Laws*, Bharat Law House, New Delhi
5. Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, *Mulla's the Transfer of Property Act*
6. Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, *Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.) (In 2 Vols)*
7. *Bare Acts on* Societies and Trusts
8. *Bare Act on* Competition Law
9. *Bare Act on* Consumer Protection Law
10. *Bare Act on* Pollution Control and Environmental Protection
11. *Bare Act on* Right to Information Act Law

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

M.COM. [CBCS] Semester – 2		
2	**Core**	**Economics of International Business**

Name of the Course : **Economics of International Business**
Course credit **05**
Teaching Hours : **75 (Hours)**
Total marks **100**

Objectives**:** To provide basic knowledge basic concepts of managerial economics. To make enable students for understanding application/working of managerial economic Concepts and tools in actual conditions. To develop / enhance ability of student to take accurate decisions on basis of knowledge of Principles, concepts and tools of managerial economics.

Unit	Content	No. of Lectures
1	**Introduction:** International Business - Importance, nature and scope, Modes of entry into international business, Globalization –Meaning, Causes and Importance, Effects of Political, Legal, Economic, and Cultural factors on International Business	**21**
2	**International Trade:** Introduction of Theories of international trade; Reasons for international trade, Government intervention in International Trade, Importance of International Trade, FEMA	**20**
3	**International Economic Institutions & Financial Environment:** IMF, WORLD BANK, UNCTAD, International commodity trading and agreements, India's involvement and consequences, FDI- Meaning, Types and Benefits, FDI and Government Policies, WTO and GATT	**17**
4	**Regional Economic Integration:** Levels of Regional Economic Integration, Free trade area, economic union, common market, political union, Trade creation and its effects NAFTA, SAARC, Effects of International Trade and Regional Trade	**17**
	Total Lectures	**75**

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 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 for Regular Students	**70**

Suggested Readings and Reference Books:

1. Daniels, John D., Radebaugh, Lee H., *Sullivan, Daniel P. and Salwan, P., International Business: Environment and Operations*.
2. Griffin, Ricky W. and Pustay, Michael W, *International Business: A Managerial Perspective*, Prentice Hall.
3. Hill, Charles, W.L., *International Business*, McGraw Hill Company, New York.
4. Cherunilam, F., *International Business Text and Cases*, PHI.
5. Bhasin, N., *Foreign Direct Investment in India: Policies, Conditions and Procedures*, New Century Publications.
6. Ball, Donald, Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett,
7. *International Business: The Challenge of Global Competition*, McGraw Hill Co.

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

M.COM. [CBCS] Semester – 2

3	Core	Corporate Financial Reporting

Name of the Course **: Corporate Financial Reporting**
Course credit **05**
Teaching Hours **: 75 (Hours)**
Total marks **100**

Objectives: 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	**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.	21
2	**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**	20
3	**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	17

	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**	
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**	17
	Total Lectures	**75**

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 candidates.

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 / THEORATICAL 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 for Regular Students	**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. Relevant Literature published by the Reserve Bank of India (RBI)
6. Relevant Literature published by the IRDA
7. Relevant Literature published by Security Exchange Board of India (SEBI)

8. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI)
9. R. N. Anthony, David Hawkins, K. A. Merchant, Accounting: Text & Cases. McGraw-Hill Edu
10. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Edu.
11. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
12. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House
13. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
14. Singh, Surender, Scholar Management Accounting: Tech Press, New Delhi
15. Garrison H., Ray and Eric W. Noreen Managerial Accounting: McGraw Hill
16. Goel, Rajiv, Management Accounting: International Book House
17. S. N. Maheshwari; Corporate Accounting: (Vikas Pulishing house Pvt. Ltd. New Delhi)
18. S.P. Jain &K. L. Narang: Company Accounts: (Kalyani Publishers, New Delhi)
19. Sanjeev Singhal: Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
20. Shukla M.C. & T.S.Grawal: Advanced Accountancy: (Sultan Chand &sons, New Delhi)
21. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
22. 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		
4	Core	Financial Management & Policy

Name of the Course : **Financial Management & Policy**
Course credit **05**
Teaching Hours : **75 (Hours)**
Total Marks **100**

Objectives: 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	**21**
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.	**20**
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	**17**

	theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure, Determinants of Capital structure in practice	
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 polices 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	**17**
	Total Lectures	**75**

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 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 for Regular Students	**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

M.COM. [CBCS] Semester – 2		
5	**Core**	**Global Strategic Management**

Name of the Course : Global Strategic Management Course credit 05
Teaching Hours : 75 (Hours)
Total marks 100

Objectives: 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. Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.	**21**
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– Resource Audit; Resource Based View (RBV), Global Value Chains Systems; Core and Distinctive Competencies; From Sustainable Competitive Advantage to Transient Competitive Advantage.	**20**
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.)	**17**
4	**Strategy Implementation and Control:** Interdependence of Formulation and Implementation of Strategy - Joint Ventures, Foreign Technology Agreements, Mergers and Acquisitions; Multi-country and global strategies; Outsourcing strategies, Issues in global strategy implementation- Planning and allocating resources;	**17**

	Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control	
	Total Lectures	**75**

[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 for regular 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 for Regular Students	**70**

Suggested Readings and Reference Books:

1. 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.