BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH

FACULTY OF COMMERCE
SYLLABUS
FOR
M. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -3 & 4

(FOR REGULAR CANDIDATES)

Effective from JUNE – 2019

BKNM UNIVERSITY

GOVT.POLYTECHNIC CAMPUS, BILKHA ROAD, KHADIYA
JUNAGADH-362263.
Website: www.bknmu.edu.in

M.Com. Semester-3(Effective June- 2019)

Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
		Semester-3		
1	**Core**	Business Research Applications	5	Commerce, Accountancy, Management, Statistics, Mathematics
2	**Core**	Financial Accounting for Managers	5	Accountancy, Commerce
		Elective Course (Any one Group)		
	Group – 1	**Accountancy**		
3	**Elective 1**	Advanced Cost Accounting	5	Accountancy, Commerce, Management,
4	**Elective 2**	Advanced Cost & Financial Accounting	5	Accountancy, Commerce, Management,
5	**Elective 3**	Advanced Management Accounting	5	Accountancy, Commerce, Management,
	Group – 2	**Banking & Finance**		
3	**Elective 1**	Indian Financial System	5	Commerce, Management, Accountancy
4	**Elective 2**	Theory of Banking and Insurance	5	Commerce, Management, Accountancy
5	**Elective 3**	Strategic Financial Management	5	Commerce, Management, Accountancy
	Group – 3	**Marketing**		
3	Elective 1	Integrated Marketing Communication & Brand Equity	5	Commerce, Management, Economics
4	**Elective 2**	Service Marketing	5	Commerce, Management
5	**Elective 3**	Supply Chain Management and Logistics	5	Commerce, Management
	Group – 4	**Human Resources(HR)**		
3	**Elective 1**	Human Resource Management	5	Commerce, Accountancy, Management
4	**Elective 2**	Management of Industrial Relations – I	5	Commerce, Accountancy, Management
5	**Elective 3**	Strategic Human Resource Management	5	Commerce, Accountancy, Management

Group – 5	Statistics			
3	**Elective 1**	Advanced Business Statistics – 1	5	Statistics, Commerce, Accountancy
4	**Elective 2**	Advanced Business Statistics – 2	5	Statistics, Commerce, Accountancy
5	**Elective 3**	Advanced Business Statistics – 3	5	Statistics, Commerce, Accountancy

M.COM. [CBCS] Semester –3

Evaluation Scheme and Marks Distribution of Commerce Papers for Regular Students Only
WITH EFFECTIVE FROM: JUNE-2019 FOR SEMESTER-3

INTERNAL ASSESSMENT [30 Marks]		
No.	**Particulars**	**Marks**
1	Assignments, MCQ, Seminar and presentation	**30**
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 – 3

(With effective from June – 2019)

Effective From: JUNE – 2019

Core	1	Business Research Application
Core	2	Financial Accounting for Managers
Elective: **[Select any ONE Group from the given Group-1 to Group -5]**	**Group – 1**	**Accountancy:** 1. Advanced Cost Accounting 2. Advanced Cost and Financial Accounting 3. Advanced Management Accounting
	Group – 2	**Banking and Finance:** 1. Indian Financial System 2. Theory of Banking and Insurance 3. Strategic Financial Management
	Group – 3	**Marketing:** 1. Integrated Marketing Communication and Brand Equity 2. Service Marketing 3. Supply Chain Management and Logistics
	Group – 4	**Human Resources [HR]:** 1. Human Resource Management 2. Management of Industrial Relations – I 3. Strategic Human Resource Management
	Group – 5	**Statistics:** 1. Advanced Business Statistics – 1 2. Advanced Business Statistics – 2 3. Advanced Business Statistics – 3

M.COM. [CBSE] Semester – 3		
1	Core	Business Research Application

Name of the Course: Business Research Application

Course Credit: 05

Teaching Hours: 75 (Hours)

Total Marks: 100

Objectives: The objective of this course is to make the students to learn the application of the 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, Tests of Goodness to fit, Test of Independence, Typical Examples with Hypotheses Testing	21
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.	20
3	**t - test & Z – Test:** Introduction - Meaning of t-test and Z – test – Multi-variate analysis – Regression analysis – Factor analysis	17
4	**Primary Data & Tabulation:** Introduction – Meaning and Characteristics of Primary data and Tabulation from Primary data – cluster analysis – Multi Dimensional Scaling	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.

Sr. No.	Particulars	Marks
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**

UNIVERSITY EXAMINATION

(Que. No. 1 to 4 are compulsory for regular students candidates)

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	Financial Accounting for Managers

Name of the Course : Financial Accounting for Managers
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 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	**Working Capital Planning and Management :** **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 **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	21
2	**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	20
3	**Profit Planning Models:** 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.	17
4	**Emerging New Concepts:**	17

	[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. [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	**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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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	THEORATICAL QUE- 4 (From Unit 1) (OR) THEORATICAL QUE- 4 (From Unit 1)	15
	Total Marks for Regular Students	**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 – 3

3.	ELECTIVE : Group-1 Accountancy	Advanced Cost Accounting

Name of the Course : **Advanced Cost Accounting**
Course credit : **05**
Teaching Hours : **75 (Hours)**
Total marks : **100**

Objectives: 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	**Standard Costing as Control Accounts – I:** Introduction-Meaning- Standard Costing as a Control Account Technique- Types of standard- Setting a-Revision of standards-Variances - meaning nature -types-Variance Analysis-Interpretation- Disposal of variances and Variance Accounting -**Overhead Variances:** Meaning –Types - Practical Questions	21
2	**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	20
3	**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	17
4	**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	17

	techniques: **1**. Inventory Control: [ABC Analysis- VED Analysis-FNSD 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	**75**

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UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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: 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

Name of the Course : **Advanced Cost and Financial Accounting**
Course credit : **05**
Teaching Hours : **75 (Hours)**
Total marks : **100**

Objectives: 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	**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	21
2	**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	20
3	**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	17
4	**Emerging Issues:** **[A] Balance Score Card [BSC]:** Introduction – Concept and Meaning-Definition-Four perspectives of BSC- Importance utility and Limitations.	17

	[B] **Bench Marking:** Introduction-Meaning-Definition- Types of Bench Marking- Stages of Bench Marking- Advantages- limitations and suggestions of Bench Marking- Indian scenario of Bench Marking. [C] **Uniform Costing and Inter-firm Comparison:** **Uniform Costing:** Introduction- Meaning- Definition- Aims and Objectives- Pre-Requisites-Uniform Cost Manual and Guideline Book- Importance Benefits and Limitations- Steps to remove limitations. **Inter-firm Comparison:** Introduction- Meaning- Definition- need and Objectives- Importance, Benefits and Limitations- Steps to remove limitations.	
	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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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. 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

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

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

		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 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	17
	Total Lectures	**75**

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UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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 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. 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; Rechard-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 Banking and Finance:**	**Indian Financial System**

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

Objectives: 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:** Constituents of Indian Financial System; General framework and role of - financial institutions, financial markets, financial services, financial instruments, financial regulations. Money supply and measures of money supply. Universal Banking. Liberalization and globalization of financial system.	19
2	**Money Market & Debt Market:** Money Market: Introduction – Treasury Bills: Types – Commercial Paper – Commercial Bills – Certificate of Deposits – Call/Notice Money Market - Money Market Intermediaries – Money Market Mutual Funds – Link Between Money Market and Monetary Policy in India – Tools for Managing Liquidity in the Money Market. Debt Market: Introduction – Private Corporate Debt Market – Public Sector Undertaking Bond Market – Government Securities Market – Guidelines Relating to Diversification of Activities by PDs	20
3	**Banks as Financial Institutions:** RBI: Establishment, Departments, Functions, Objectives, Structure, Role, Objectives and instrument of Monetary Management.. Recommendations of Narasimham Committee. Growth and development, structure, functions and role in economic development -Commercial banks, Cooperative Credit Institutions, and Regional Rural Banks, Khan Committee Recommendations, Universal Banking. RBI and Opening of new banks	18
4	**Financial Institutions in India:** Objectives, Structure, Functions, Role and Specific policies of- NABARD, IDBI, EXIM Bank, NHB, Investment institutions, SEBI. Reforms in Banking Sector	18
	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.

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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. Indian Financial System by Dr. G Ramesh Babu. Himalaya Publishing House.
2. Indian Financial System By Vasant Desai. Himalaya Publishing House.
3. Financial Markets and services By Gorden & Natrajan. Himalaya Publishing House.
4. Indian Financial System By M Y khan Tata McGraw Hill Pub. Co
5. The Indian Financial System; Markets, Institutions and Services. By, B.V.Pathak, Pearson's publications.
6. Indian banking system; the changing scene published by ICFAI university.
7. Chandra, P. Fundamentals of Financial Management, McGraw Hill Education
8. James C. Van Horne & Sanjay Dhamija, Financial Management & Policy, Pearson Edu
9. Khan and Jain: Basic Financial Management, McGraw Hill Education, New Delhi
10. Pandey, I.M. Financial Management. Vikas Publications, New Delhi
11. Rustagi, R.P. Fundamentals of Financial Management, Taxmann Publication Pvt. Ltd
12. Singh, J.K. Financial Management- text and Problems, 2nd Ed. Dhanpat Rai & Co. Delhi
13. Singh, Surender and Kaur, Rajeev: Fundamentals of Financial Management, Mayur Paperback, New Delhi.
14. Richard Brealy and Stewart Mayers; Principles of Corporate Finance-Tata McGraw Hill.
15. ICFAI – Strategic Financial Management
16. 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 Banking and Finance:	Theory of Banking and Insurance

Name of the Course : Theory of Banking and Insurance
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100
Objectives: To help students in understanding various issues in Security analysis.

Unit	Content	No. of Lectures
1	**Fundamentals of Banking:** Definition & meaning of banker and customer. general and special features of banker-customer relationships; their rights and duties- garnishee order and attachment order. Bank procedures and practices in opening, operations and closure of various types of deposit accounts. Nomination facilities, insurance of bank deposits, Different types of Bank Customers : minor, illiterate person, blind person, married women, lunatic person, joint account holders, Partnership firm, Joint Hindu Family, Firms, Clubs/societies, Joint Stock Company, Unincorporated associations, Trusts – precautions taken by banker. Steps to be taken by a bank on customer's death, lunacy, bankruptcy, winding up or in case of garnishee orders.	19
2	**Negotiable Instruments:** Negotiable Instruments: features and types. cheques: Definition, features, drawing, crossing, endorsements, payments and collection of cheques. Statutory protections, precautions and duties of paying and collecting banker, negligence and cases where banker must refuse payment, forged instruments. Dishonor of cheques and its implications.	20
3	**Fundamentals of Insurance:** Introduction and definition of Insurance, Role of Insurance in the economic development of the country, Importance of Insurance to various constituents like; Individual/family, business and industry, Functions of insurance, fundamental principles of Insurance. Difference between Life and General Insurance, Life Insurance Products in India: Term Insurance, Whole Life Insurance, Endowment Insurance, Group Insurance, Annuities, Unit Linked Policies. Riders, Concept of Surrender Value, Claims: Death and Maturity Claims, Assignment and Nomination of Policies	18
4	**General Insurance and Institution:** Present Insurance Scenario Including Growth of Insurance Industry in	18

	India, Malhotra Committee Recommendations- Establishment of IRDA; Its Constitution, Objectives, Major Functions & Powers, Duties & Obligations, Fire Insurance Policies- Standard Fire Insurance Policy and Special Peril Policy, Marine Insurance Policies and Products, Miscellaneous Insurance Policies	
	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	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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. H R Machiraju: Indian Financial System Published by Vikas Publishing House Pvt. Ltd.
2. P N Varshney: Banking Law and practice Published by Sultan Chand & sons
3. P K Srivastava: Banking Theory & Practices. Published by Himalaya Publishing House
4. H L Bedi and V K Hardikar: Practical Banking Advances. Published by UBS Publishers
5. Dr. P. Periasamy: Principles & Practices of insurance. Published by Himalaya Publishing House
6. M J Mathew: Insurance; Published by RBSA Publishers. Jaipur
7. P K Gupta: Fundamentals of Insurance. Published by Himalaya Publishing House
8. Insurance products by IIBF Published by Taxmann
9. G. Krishaswamy: Principles and practice of life insurance Published by Excel books

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

M.COM. [CBCS] Semester – 3

5.	ELECTIVE : Group - 2 Banking and Finance:	Strategic Financial Management

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

Objectives: To provide comprehensive knowledge of financial strategies that affects the value of the firm.

Unit	Content	No. of Lectures
1	**Introduction:** - Strategic Financial Management: - Capital Structure Planning - Long Term Financing	19
2	**Financial Policy and Corporate Strategy:** - Strategic decision making framework - Interface of Financial Policy and strategic management - Balancing financial goals vis-à-vis sustainable growth.	20
3	**Corporate Financial Management:** - Mergers, Acquisitions and Restructuring. - Corporate Valuation & Shareholder Value Creation. - ADR - GDR. - External Commercial Borrowing. - Foreign Currency Convertible Bonds (FCCB)	18
4	**International Financial Management:** - World Monetary System - Foreign Exchange Markets & Rates - Financing Foreign Operations - Financing & Insuring Exports - Management of Foreign Exchange Exposure - Goals and Growth of Multinationals	18
	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 external candidates.

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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.   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.

	M.COM. [CBCS] Semester – 3	
3	**ELECTIVE: Group - 3 Marketing:**	**Integrated Marketing Communication and Brand Equity**

Name of the Course   : Integrated Marketing Communication and Brand Equity
Course credit   : 05
Teaching Hours   : 75 (Hours)
Total marks   : 100

Objectives: The objective is to introduce the students to the integrated role of promotion techniques with the special emphasis on advertising.

Unit	Content	No. of Lectures
1	**Marketing Communication:** **Marketing Communication:** Introduction to marketing communication, Definitions of Market Communication, Marketing communication mix (Areas or tools), Factors in setting marketing communication mix, Communication budget (definition, and methods) Role of marketing communication. Integrated Marketing Communication: Definitions, Developing effective communications **Functioning of marketing agencies:** Concept, functions, significance, Compensating advertising agencies, agency evaluation, and primary idea of leading Ad agencies in India.	**21**
2	**Branding Equity** Concept of brand and branding; Role of branding (benefits of branding the product); Concept of brand equity; Brand equity models, building a strong brand equity and its implications; identifying and establishing brand positioning; Defining and establishing brand values, and Internal branding.	**20**
3	**Campaign Planning:** Introduction; IMC planning process; internal marketing; segmenting and targeting; types of segmentation; message and profitability targeting; digitization of brand information; customer database; building relationship through data management; developing creative message strategy; process of developing IMC message strategy; methods of getting creative ideas; brand-message execution; copywriting; writing for point and electronic media; print layout and design; execution and strategic consistency.	**17**
4	**Marketing Media and Sales Promotion:**	**17**

	Marketing Media: Introduction to communication media; Media classification; media strength and weakness; wireless communication; e-mail marketing; website marketing; integrating online brand communication; media planning; **Sales promotion**: Sales promotion tools; determining consumer sales promotion strength and limitations of sales promotion; trade promotion; trade promotion for new products and existing brands; trade promotion strategies; objectives of co-marketing communication.	
	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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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. Duncan, Tom; Principles of Advertising and IMC; Tata McGraw Hill, New Delhi.
2. Clow, Kenneth & Baack, Donald; Integrated Advertising, Promotion and Marketing Communication; Pearson Education, New Delhi.
3. Belch, George and Belch, Michael; Advertising and Promotion; Tata McGraw Hill, New Delhi.
4. Wells, William, Burnett, John ad Moriarty, Sandra; Advertising Principles and Practice; Pearson Education; New Delhi.
5. Jethwaney, Jaishree and Jjain, Shruti; Advertising Management; Oxford University Press; New Delhi.

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

M.COM. [CBCS] Semester – 3

4	ELECTIVE: Group - 3 Marketing	Service Marketing

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

Objectives: 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.	21
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.	20
3	**Market Segmentation and Selection:** Introduction- Service market segmentation; Targeting and positioning.	17
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	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.

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students candidates)**	
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. 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

3	ELECTIVE: Group -3 Marketing	Supply Chain Management and Logistics

Name of the Course   : **Supply Chain Management and Logistics**
Course credit   : **05**
Teaching Hours   : **75 (Hours)**
Total marks   : **100**
Objectives: To acquaint the students with the concepts and tools of supply chain management and logistics as relevant for a business firm.

Unit	Content	No. of Lectures
1	**Introduction:** Concept of supply chain management (SCM) and trade logistics; Scope of logistics; Logistic activities – an Overview; Contribution of logistics at macro and micro levels; SCM and trade logistics; Business view of SCM; Concept, span and process of integrated SCM; Demand management – methods of forecasting; Supply chain metrics (KPIs), performance measurement and continuous improvement; Product development Process and SCM; Strategic role of purchasing in the supply chain and total customer satisfaction; Types of purchases; Purchasing cycle.	11
2	**Managing Relationship:** Role of Relationship marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.	11
3	**Focus Areas of Logistics and Supply Chain management:** **Transportation**-Importance of effective transportation system; Service choices and their characteristics; inter-modal services; Transport cost characteristics and rate fixation; In-company management vs. out-sourcing; **World sea borne trade**; International shipping- characteristics and structure; Liner and tramp operations; Liner freighting; Chartering-Types, principles and practices; Development in sea transportation – Unitization, containerization, inter and multimodal transport; CFC and ICD. **Air transport:** Set up for air transport and freight rates; Carriage of Goods by sea -Role and types of cargo intermediaries. **Warehousing and inventory management:** Reasons for warehousing; Warehousing evaluation and requirements; Warehousing location strategies; **Inventory management**: principles and approaches; Inventory categories; Methods – EOQ,	12

	LT, ICC;		
4	**IT Enabling Logistics and Supply Chain:** Technology in logistics – EDI, bar Coding, RFID etc., data warehousing, electronic payment transfers; Business management systems; TRADITIONAL ERP, SPECIAL ERP, MR, DRP, PDM, EIP, CPFR, WMS, TMS; Re-engineering the supply chain- Future directions, Third party logistic outsourcing –challenges and future directions.		11
		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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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. Ballau, R.H., *Business Logistics Management*, Prentice Hall, Englewood Cliffs.
2. Christopher, M., *Logistics and Supply Chain Management*, Prentice Hall.
3. Murphy, Paul R. and Donald F. Wood, Contemporary Logistics, Prentice Hall.
4. Shapiro, R., *Logistics Strategy: Cases and Concepts*, West Publishing, St. Paul.
5. Coughlan, A., Anderson, E. and Louis W. Stern, *Marketing Channels*, Prentice Hall.
6. Handfield and Nicholas, Jr., Introduction to Supply Chain Management, Prentice Hall.
7. Jhon J Coyle, C. Jhonand Langley, Brian J Gibs, *Logistics approach to Supply Chain Management*, Cengage Learning.

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

M.COM. [CBCS] Semester – 3

| 3 | **ELECTIVE: Group - 4**
Human Resources [HR] | **Human Resource Management** |

Name of the Course : **Human Resource Management**
Course credit : **05**
Teaching Hours : **75 (Hours)**
Total marks : **100**

Objectives: 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:** Perceptive and Context of HRM, Concept of human resource, and human resource management; Significance of HRM; scope of HRm; Importance of HRM; Role of HR managers; **New concepts:** HR Record, HR Audit, HR Accounting, and HR Research;	21
2	**Human Resource Planning [HRP]:** Definitions of HRP; Nature-Scope; Objectives and Importance- Affecting Factors; HRP Process ; Barriers in HRP; and Requisites' for successful HRP	20
3	**HR Works - Jobs and Performance:** **Job analysis**: Concept, Job Description and job specification; **Recruitment:** Concept, sources, and methods; **Selection:** Concept and selection Process; **Training**: Concept, role, and training methods; Performance Appraisal: Concept, role and methods.	17
4	**Managing Human Resources Issues:** **Remuneration:** Methods and Factors, Managing Employee benefits and services; Employee Safety measures; Employee empowerment; Work life balance;	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.

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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. 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 use

M.COM. [CBCS] Semester – 3

4	ELECTIVE: Group - 4 Human Resources[HR]	Management of Industrial Relation-I

Name of the Course   : **Management of Industrial Relation-I**
Course credit   : **05**
Teaching Hours   : **75 (Hours)**
Total marks   : **100**

Objectives: 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	
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	
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	
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	
	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.

Sr. No.	Particulars	Marks
UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students candidates)**		
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. Dynamics of Industrial Relations - C.B. Mamoria, 15th ed. Himalaya house of labour laws, New Delhi
2. Industrial Labour Laws - N.D. Kapoor Sultan Chand & Co, New Delhi
3. Taxman's Law, Taxmann Allied Services (P) Ltd., New Delhi
4. Industrial Relations& Labour Laws, S.C. Srivastava, Vikas Publications
5. HRM and Industrial Relations, Subba Rao, Latest Publishing House

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

M.COM. [CBCS] Semester – 3

5	ELECTIVE: Group - 4 Human Resources	Strategic Human Resource Management

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

Objectives: The objective of this paper is to develop a conceptual as well as a practical understanding of Strategic Human Resource System in an organization

Unit	Content	No. of Lectures
1	**Strategic Perspective of HRM:** An Investment Perspective of HRM-Challenges in Strategic Human Resource Management-The Evolving / Strategic role of HRM	21
2	**HR Work Systems and Employment law:** Human Resource Evaluation-Designing and Redesigning of Work Systems - Employment law	20
3	**HR Training–Development and Managing Performance:** Staffing-Training and Development-Performance Management and Feedback	17
4	**HR Compensation and Relations:** HR Recompense and Compensation -Employees Separation- Labour Relations	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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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. Jeffrey A. Mello "Strategic Human Resource Management" Thomson –South-Western Publication-
2. Tanuja Agarwala "Strategic Human Resource Management" Oxford Publication
3. Tiwari T.D.and Chauhan P.L. "Framework of Human Resource Management and Industrial Relations- Shanti Prakashan, Delhi
4. Belkaoui, A.R. and Belkaoui, J.M., Human Resource Valuation: A guide to strategies and Techniques, Greenwood Quorum Books,
5. Dale B., Total Quality and Human Resources: An Executive Guide, Oxford, Blackwell,

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

	M.COM. [CBCS] Semester – 3	
3	**ELECTIVE: Group - 5 Statistics**	**Advanced Business Statistics-1 (Descriptive and Mathematical Statistics)**

Name of the Course   : Advanced Business Statistics-1
                                            (Descriptive and Mathematical Statistics)
Course credit   : 05
Teaching Hours   : 75 (Hours)
Total marks   : 100

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	**Investigation & Collection of Data & Presentation of Data:** Planning Of Statistical Investigation. Execution Of A Statistical Investigation, Distinction Between Population And Sample. Census And Sample Investigation, Sampling: Random (Probability) Sampling Methods. Non Random (Non Probability) Sampling Methods, Theoretical Basis Of Sampling. Collection of Primary Data and Secondary Data, Drafting a Questionnaire or Schedule, Characteristics of An Ideal Questionnaire, Illustrations of Questionnaire. Analytical Tools of Data. Classification and Tabulation of Data. Related Examples And Problems.	21
2	**Diagrammatic and Graphical presentation of Data:** Advantages of Diagrammatic Presentation and Graphical Presentation, Types of Diagrams and Graphs, Choice of suitable Diagram. And Suitable Graphs. Typical Problems.	20
3	**Measures of Central Tendency or Averages & Dispersion:** Various Measures of Averages and Dispersion, Choice of Suitable Average and Dispersion .Quadratic Mean. Moving Average, Progressive Average, Composite Average. Objectives of Measuring Dispersion, Characteristics of a Good Measure of Dispersion, Empirical Relation Among Various Measures of Dispersions, Related Esmries And Problems	17
4	**Moments, Skewness and Kurtosis:** Symmetric and Skew Sjmmetric Distributions. Difference Between Dispersion and Skewness. Measures of Skewness: Karl Pearson's	17

	Coefficient of Skewness, Bowley's Coefficient of Skewness And Kelley's Coefficient of Skewness, Raw Moments And Central Moments. Relation Between Raw Moments And Central Moments Coefficients Based On Moments (α,β,Coefficients), Kurtosis and Measure of Kurtosis. Related Examples And Problems.	
	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	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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. 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
7. Fundamentals of Mathematical Statistics: S.C.Guptaand V.K.Kapoor
8. Business Statistics: Bharat Jhunjhanuwala
9. Comprehensive Statistical Methods: P.N.Arora, Summit, Arora, S. Arora
10. Business Statistics: R.S.Bhardwaj
11. Statistical Analysis (In Gujarati C.Jamnadas Co.): Dr.J.H.Patel

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

M.COM. [CBCS] Semester – 3

4	ELECTIVE: Group - 5 Statistics	Advanced Business Statistics-2 (Probability and Probability Distributions)

Name of the Course   : Advanced Business Statistics-2
                                      (Probability and Probability Distributions)
Course credit   : 05
Teaching Hours   : 75 (Hours)
Total marks   : 100

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	**Multiple Correlation, Partial Correlation And Multiple Regressions (For Tri-variate Data):** Concept Of Linear Correlation And Regression, Partial Correlation Coefficient And Multiple Correlation Coefficients In Three Variables. Utility Of Partial Correlation Analysis And Multiple Correlation Coefficients. Multiple Regression Equations. Properties Of Residuals And Variance Of Residuals. Related Examples And Problems.	21
2	**Probability Theory & Random Variable And Mathematical Expectation:** Probability And Its Use In Management Science, Definitions Of Probability, Probability And Inference, A Probabilistic Model For An Experiment, Rules Of Probability (Without Proof),Calculating Probability Of An Event: Sample Point Method, Event Composition Method, Bayesian Approach And Selective Probabilities, Baye's Theorem And Its Applications. Related Examples And Problems. Definition Of Random Variable, Types Of Random Variable, Probability Distribution Of Discrete Random Variable, Mathematical Expectation Or Expected Value. Theorems On Mathematical Expectation (With Proof)- Variance. Covariance, Joint Probability Discrete Distributions. Theorem On Variance Of A Random Variable, Mean And Variance Of A Linear Combination. Mean And Variance Of A Discrete Probability Distribution. Related Examples And Problems.	20
3	**Discrete Probability Distributions:** Bernoulli, Binomial, Poisson, Geometric, Negative Binomial, Hyper Geometric Distributions Along With Their Properties And Derivations Of Mean And Variance. M.G.F. And Their Applications. Related Examples And Problems.	17

4	**Continuous Probability Distributions:** Normal, Uniform, Exponential, Gamma, Beta-1 And Beta-2, Weibull Distribution (Without Proof) Two Variate Normal Distribution Along With Their Properties, M.G.F. And Their Applications. Related Examples And Problems	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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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. Introduction to Probability and Mathematical Statistics: Rohatagi
2. Introductory Probability and Statistical Applications: Meyer P.L
3. Introduction to Probability Theory and Statistical Inference: Harold Larsen
4. Introduction to Probability and Applications: Feller.W.
5. Statistical Methods – S. P. Gupta (Sultan and Chand)
6. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
7. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
8. Basic Statistics – B. C. Agrawal
9. Elements of Statistics – Elhance
10. Applied statistics – S. C. Gupta and V. K. Kapoor
11. Fundamentals of Mathematical Statistics: S.C.Gupta and V.K.Kapoor
12. Business Statistical: R.S.Bhardwaj
13. Mathematical Statistics with Applications: Wackerly, Mendenhail and Schaffer

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

M.COM. [CBCS] Semester – 3

5	ELECTIVE: Group - 5 Statistics	Advanced Business Statistics-3 (Statistical Inference)

Name of the Course : **Advanced Business Statistics-3 (Statistical Inference)**
Course credit : **05**
Teaching Hours : **75 (Hours)**
Total marks : **100**

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	**Theory of Estimation – 1:** Definition Of Statistic Or Estimator, Characteristics of Estimators, Types Of Estimation, Computation Of Confidence Limits For A Population Parameter , Internal Estimation For Large Samples , Methods Of Estimation : Maximum Likelihood Estimators And Its Properties (Without Proof), Method Of Maximum, Likelihood, Method Of Moments, Method Of Chi-Square And Cramer- Rao Inequality , Related Examples And Problems.	21
2	**Theory of Estimation – 2:** Sampling Distributions: Three Basic Sampling Distributions (Chi- Square Distribution, t- Distribution, F- Distribution) With Properties.(No Derivation) Determination Of Sample Size. Related Examples And Problems	20
3	**Tests of Significance-1:** Procedure for Testing A Hypothesis, Types of Errors, Level of Significance, Degree's of Freedom, One Tailed and Two Tailed Test, Significance Tests In Attributes and Variables (For Large Samples Test). Small Sample Tests (Exact Sample Tests), Uses of χ^2 **- test (Chi-Square), t-test and F-test,** Fisher's Z-Transformation and Its Applications. Related Examples and Problems.	17
4	**Tests of Significance-2:** Non- Parametric Tests of Hypothesis: Introduction, Comparison of Parametric and Non-Parametric Tests, Run Test for Randomness, Kolmogrov- Smirnov test of Goodness of Fit , Kruskal- Wallis Test, Wilcoxon Signed Rank Tesl ,Mann Whitney Wilcoxon Test, Wilcoxon Match Paired Signed Rank and Sum test, Spearman's Rank Correlation Test, Kendall Test of Concordance. Related Examples and Problems.	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.

Sr. No.	Particulars	Marks
	**UNIVERSITY EXAMINATION**	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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. Fundamentals of Mathematical Statistics : S.C.Gupth and V.K.Kapoor
2. Statistical Analysis(In Gujarati, C.Jamnadas Co.): Dr.J.H.Patel
3. Statistical Inference: Testing of Hypothesis: Manoj Kumar Srivatav
4. Statistical Inference: Rohatgi V.
5. Non Parametric Methods for Quantitative Analysis: Gibbons J.D.
6. Probability and Statistical Inference: Hogg & Trains.
7. Introduction to Mathematical Statistics: Hogg & Craig.
8. Statistical Methods – S. P. Gupta (Sultan and Chand)
9. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
10. Testing statistical Hypothesis – Lehman E. L. (Willy Eastern)
11. Basic Statistics – B. C. Agrawal
12. Elements of Statistics – Elhance
13. Applied statistics – S. C. Gupta and V. K. Kapoor
14. Business Statistical: R.S.Bhardwaj
15. Mathematical Statistics with Applications: Wackerly, Mendenhail and Schaffer

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

BHAKTA KAVI NARSINH MEHTA UNIVERSITY, JUNAGADH

FACULTY OF COMMERCE
SYLLABUS
FOR
M. COM. [CBCS PROGRAMME]

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER - 4

(FOR REGULAR CANDIDATES)

Effective from JUNE – 2019

BKNM UNIVERSITY

GOVT.POLYTECHNIC CAMPUS, BILKHA ROAD, KHADIYA
JUNAGADH-362263.
Website: www.bknmu.edu.in

M.Com. Semester-4(Effective June- 2019)

Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
**Semester-3**			
1	**Core**	Organizational Behavior	5	Commerce, Accountancy, Management, Statistics, Mathematics
2	**Core**	Advanced Corporate Accounting	5	Accountancy, Commerce
**Elective Course (Any one Group)			
	Group – 1**	**Accountancy**		
3	**Elective 1**	Advanced Cost & Management Accounting	5	Accountancy, Commerce, Management,
4	**Elective 2**	Advanced Tax Planning and Management	5	Accountancy, Commerce, Management,
5	**Elective 3**	International Accounting **(OR)** Research Report	5	Accountancy, Commerce, Management,
	**Group – 2**	**Banking & Finance**		
3	**Elective 1**	Risk Management in Banks	5	Commerce, Management, Accountancy
4	**Elective 2**	Bank Credit	5	Commerce, Management, Accountancy
5	**Elective 3**	Financial Planning **(OR)** Research Report	5	Commerce, Management, Accountancy
	**Group – 3**	**Marketing**		
3	Elective 1	International Marketing	5	Commerce, Management, Economics
4	**Elective 2**	Consumer Behavior	5	Commerce, Management
5	**Elective 3**	Marketing Research **(OR)** Research Report	5	Commerce, Management
	**Group – 4**	**Human Resource (HR)**		
3	**Elective 1**	Management of Industrial Relations – II	5	Commerce, Accountancy, Management
4	**Elective 2**	Human Resource Information System	5	Commerce, Accountancy, Management
5	**Elective 3**	Human Resource Development	5	Commerce, Accountancy, Management

		(OR) Research Report		
Group – 5		**Statistics**		
	Elective 1	Advanced Business Statistics – 4	5	Statistics, Commerce, Accountancy
4	**Elective 2**	Advanced Business Statistics – 5	5	Statistics, Commerce, Accountancy
5	**Elective 3**	Advanced Business Statistics – 6 **(OR)** Research Report	5	Statistics, Commerce, Accountancy

M.COM. [CBCS] Semester –4

Evaluation Scheme and Marks Distribution of Commerce Papers for Regular Students Only
WITH EFFECTIVE FROM: JUNE-2019 FOR SEMESTER-4

INTERNAL ASSESSMENT [30 Marks]		
No.	**Particulars**	**Marks**
1	Assignments, MCQ, Seminar and presentation	**30**
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 – 4

(With effective from Nov. /Dec. – 2019)

M.COM. (CBCS) SEM – 4 New Course-Titles For
Regular Students
Effective From: JUNE – 2019

Core	1	**Organizational Behaviour**
Core	2	**Advanced corporate accounting**
Elective: **[Select any ONE Group from the given Group-1 to Group -5]**	**Group – 1**	**Accountancy:** 1. Advanced Cost & Management Accounting 2. Advanced Tax Planning and Management 3. International Accounting (OR) Research report
	Group – 2	**Banking and Finance:** 1. Risk Management in Banks 2. Bank Credit 3. Financial Planning (OR) Research report
	Group – 3	**Marketing:** 1. International Marketing 2. Consumer Behaviour 3. Marketing Research (OR) Research Report
	Group – 4	**Human Resources [HR]:** 1. Management of Industrial Relations – II 2. Human Resource Information System 3. Human Resource Development (OR) Research Report
	Group – 5	1. Advanced Business Statistics – 4 2. Advanced Business Statistics – 5 3. Advanced Business Statistics – 6 (OR) Research Report

M.COM. [CBCS] Semester – 4

1	Core	Organizational Behavior

Name of the Course   : **Organizational Behavior**

Course credit   : **05**

Teaching Hours   : **75 (Hours)**

Total marks   : **100**

Objectives: The objective of the course is to enable students to understand basics of organizational behaviour and its application to improve organizational effectiveness across cultures of corporate world. The course will also help them to realize organizational diversities and make them capable of realizing the competitiveness for firms.

Unit	Content	No. of Lectures
1	**Introduction to Organization Behaviour:** Concept and Nature of Organizational Behavior (OB); Human Nature and Type Man at Work; Role (or Significance) of OB for Performance Improvement; Contributing Disciplines to OB; Stages/Phases of Development of OB; Major Challenges for OB; Concept of Organization Climate and Culture, **International OB**: Concept and Key Issues; Limitations of OB.	21
2	**Understanding Individual Behavior** Concept of individual behaviour; Dynamics (Forces/Components) of Individual Behaviour; **Perception:** Concept and Characteristics, Perceptual Process, Concept and Factors of Perceptual Selectivity; **Learning:** Concept, Characteristics, and Principles, **Attitudes**: Concept and Characteristics, Factors, and Measures of Changing Attitudes; **Values**: Concepts, Types and Significance; **Emotions:** Concept and Types; **Personality**: Concept and Characteristics, Factors, Primary Idea of Type A and Type B Personalities; **Motivation:** Concept, Characteristics, Financial and Non-financial Motives; Motivation Theories: Adam's Equity Theory and Vroom's Expectancy Theory.	20
3	**Understanding Group Behaviour** **Dynamics of Group:** Concept of Group, Need/Reasons for Group Formation, Difference between Formal and Informal Group Formation Process; Concept of Team and Types of Teams; **Leadership:** Concept, Significance, Situation and Leadership Effectiveness, Fielder's Contingency Theory, Path-goal Theory, Transformational and Charismatic Leadership (Concept and Characteristics of Charismatic and Transformational Leaders), Qualities of Successful Business Leaders; **Power and Politics:** Concept of Power, Power Bases, Power Tactics, Concept and Brief Outline of strategies of Organisational Politics; Transactional Analysis (Concept and Type of Transactions) and Johari Window.	17

4	**New Realities in the Field of Organizational Behaviour**	17	
	Positive Organizational Behaviour: Concept of Positive Organizational Behaviour (POB) and Brief Idea of Major Components (including Optimism, Hope, Happiness, Self-efficacy, Emotional Intelligence, and Resiliency; **Job Satisfaction:** Concept, Factors, and Organizational Efforts; **Stress Management:** Concept, Causes, and Strategies for Reducing Employee Stress Level; **Conflict Management:** Concept, Causes, Conflict Resolution Strategies, and Concept of Optimum Level Conflict (with Diagram); **Quality of Work Life (QWL)**: Concept and Elements (or Constituents) of Quality of Work Life; **Employee Empowerment**: Concept and Ways of Employee Empowerment.		
	Total Lectures	**75**	

Note: Word 'concept' used in the syllabus indicates meaning or definitions of the topics or subtopics of the syllabus.

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 for regular candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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 References

Books:

1. Ramesh B. Rudani, *Management and Organizational Behaviour*, Tata McGraw-Hill Education Private Limited, New Delhi, India.
2. Stephen P. Robbins, Timothy A. Judge, and Neharika Vohra, *Organizational Behaviour*, Pearson, New Delhi, India.
3. John W Newstrom *Organisational Behaviour*, Tata McGraw-Hill Education Private Limited, New Delhi, India.
4. Fred E. Luthan**s**, *Organisational Behaviour*, McGraw-Hill, New York, International Edition.Sekaran, Uma, *Organizational Behaviour*: *Text and Cases*, Tata McGraw-Hill Pub. Co. Ltd.

5. Aswathappa, K., *Organization Behaviour*, Himalaya Publishing House, New Delhi.Singh, K., *Organizational Behaviour: Text and Cases*, Pearson.Pareek, U. and Khanna, S., *Understanding Organizational Behaviour,* Oxford University Press.

6. Newstorm, John W., Organizational *Behaviour: Human Behaviour at work*, Tata McGraw- Hill Pub. Co., Ltd; New Delhi

7. Hersey, Paul, Dewey E. Johnson, and Kenneth H. Blanchard, *Management of Organizational Behaviour*, Prentice-Hall of India, New Delhi.

8. 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.

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

M.COM. [CBCS] Semester – 4

2	Core	Advanced Corporate Accounting

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

Objectives: *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	**Final Accounts of Companies:** Introduction-Meaning and Need-Related Accounting Standards-Legal Provisions for Final Accounts as per Companies Act-Schedules of Financial Statements. **Managerial Remuneration:** Introductions and Legal Provisions for as per Companies Act. **-Advanced level practical questions of,** (1) Final Accounts and (2) Managerial Remuneration	21
2	**Consolidated Financial Statements:** 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. Inter company Holding and Cross Holding and **9.** Consolidation of financial statements. **Practical Questions of** one subsidiary co.; and more than one subsidiary companies	20
3	**Corporate Valuations:** Introduction & Meaning- Purposes of valuations- Valuation of Brands and Intangible assets - Valuation of Assets and Shares - Corporate Value and Valuation - Theoretical back ground of Accounting standards related to Corporate Value and Valuations - **Practical questions**	17
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**	17

	Reporting:	
	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.

Sr. No.	UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)	
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	THEORATICAL QUE- 4 (From Unit 4) (OR) THEORATICAL QUE- 4 (From Unit 4)	**15**
	Total Marks for Regular Students	**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 Pulishing 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 – 4

4	ELECTIVE: Group- 1 ACCOUNTANCY	Advanced Cost & Management Accounting

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

Objectives: 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	**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	21
2	**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	20
3	**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	17
4	**EMERGING ISSUES:** **[A] Cost Management:** Introduction-Meaning-Definition- Objectives and Importance-Four pillars of cost management-Logical Postulates of cost management	17

	[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	**75**

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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		
5	**ELECTIVE: Group -1 ACCOUNTANCY**	**Advanced Tax Planning and Management**

Name of the Course : Corporate Tax Planning and Management
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100
Objectives: 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 Lecture
1	**Assessment Procedure and Filling of Return of Income:** Introduction of Filling of Return of Income, Online filling of Return of Income, – Income tax authorities – Assessment of Income tax – Self Assessment – regular Assessment – Best Judgement Assessment – Appeal provisions of Income Tax – Revision and Rectification – Search and Seizure	21
2	**Introduction to Tax Planning, Clubbing of Income and Set off and Carry Forward** Introduction –Meaning -Tax Avoidance - Tax Evasion -Tax Incidence -Tax Management - Clubbing provisions of Income tax (For Individual Assesses only) - Set off and Carry Forward of Losses. Practical questions relating to Set off and Carry Forward of Losses & Cubing of Income.	20
3	**Computation of Income and Tax of Firm, LLP and Company:** Introduction-Meaning-Tax liability and Minimum Alternate Tax [MAT]-Alternate Minimum Tax (AMT), Income from Salaries, Income from House Property, Income from Business and Profession, Income from Capital Gain and Income From Other Sources, Deductions under Chapter VIA, Slab Rates applicable to all Assessee Practical questions for Computation of Total Income and Tax Payable	17
4	**International Taxation:** Introduction-Meaning- Double Taxation Avoidance Agreement, Bilateral Benefits and Unilateral Benefits, Advance ruling and their authority, Transfer Pricing, advance pricing agreement, Treaty Shopping, Associated Enterprise and a Person Deemed to be an associated enterprise, Concept of Permanent Establishment Practical Questions of DTAA and Unilateral Benefits.	17
	Total Lectures	**75**

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

	UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)	
1	PRACTICAL QUE - 1 (From Unit 3) (OR) PRACTICAL QUE - 1 (From Unit 3)	20
2	PRACTICAL QUE - 2 (From Unit 4) (OR) PRACTICAL QUE - 2 (From Unit 4)	20
3	PRACTICAL QUE - 3 (From Unit 2) (OR) THEORY QUE - 3 (From Unit 2)	15
4	THEORY QUE - 4 (From Unit 1)(OR) THEORY QUE - 4 (From Unit 1)	15
	Total Marks for Regular Students	**70**

Suggested Readings and Reference Books:
1. Direct Taxes Law & Practice By Dr. Vinod Singhania & Dr. Kapil Singhania (Taxman)
2. Direct Tax Laws By Shri T. N. Manoharan (Snow White)
3. Professional Approach to Direct Taxes Law & Practice By Dr. Girish Ahuja & Dr. Ravi Gupta (Bharat)
4. Kanga & Palkhiwala: Law and Practice of Income Tax in India.
5. Novel Ideas on Tax Planning By M.R. Varma, Avdhesh Oza, Manoj Gupta & Nisha Bhandari (Tax Publishers)
6. Practical Tax and Investment Planning By Mukesh M. Patel & Jigar M. Patel (Taxman)
7. 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		
6	**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]

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

Objectives: 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]	21
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**	20
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**	17
4	**FOREX Accounting :[Accounting For Foreign Exchange Rate]** Introduction- Meaning -Objectives and Importance -Related Terminology as per FEMA -Foreign Exchange Transaction and Exposure	17

	-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	**75**

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

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
Sr. No.	**Particulars**	**Marks**
1	PRACTICAL/ THEORATICAL QUE - 1 (From Unit 2) (OR) PRACTICAL/ THEORATICAL QUE - 1 (From Unit 2)	20
2	PRACTICAL/ THEORATICAL QUE - 2 (From Unit 3) (OR) PRACTICAL/ THEORATICAL QUE - 2 (From Unit 3)	20
3	PRACTICAL/ THEORATICAL QUE - 3 (From Unit 4) (OR) PRACTICAL/ THEORATICAL QUE - 3 (From Unit 4)	15
4	THEORATICAL QUE - 4 (From Unit 1) (OR) THEORATICAL QUE - 4 (From Unit 1)	15
	Total Marks for Regular Students	**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 Sehagal Deepak Sehagal; 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 BANKING & FINANCE	Risk Management in Banks

Name of the Course : **Risk Management in Banks**
Course credit : **05**
Teaching Hours : **75 (Hours)**
Total marks : **100**

*Objectives***:** The objective of this course is to provide in depth knowledge about the Risk management in financial matters and develop hedging skill among the students.

Unit	Content	No. of Lectures
1	**Introduction:** Banking Regulation Act-1949. CIBIL, Fair practices Code and Banking Codes and Standards Board of India (BCSBI),– Concept of ALM for Banks. BIS – Basel Committee – Basel I, II and III norms, Managing Liquidity (CRR and SLR)	19
2	**Credit and Operational Risk:** Credit risk- Definition, RBI guidelines for Credit risk management, - Risk rating and risk pricing - Methods for estimating capital requirements - Credit risk - standardized approach and advanced approach - Credit rating /scoring, - Internal Capital Adequacy Assessment Process (ICAAP) - Structured products. Operational Risk: Definition - RBI guidelines for Operational risk - Types of operational risk - Causes for operational risk - Sound Principles of Operational Risk Management (SPOR) - Identification, measurement, control / mitigation of operational risks; Capital allocation for operational risk, Computation of capital charge for operational risk.	20
3	**Market Risk and Risk Measurement:** Market risk: Definition - Liquidity risk - Interest rate risk - foreign exchange risk, Price risk (Equity) - Commodity risk - Treatment of market risk under Basel- Standardized duration method- Internal measurement approach – VaR, . Risk Measurement, Control and Risk management: Risk Calculation - Risk exposure Prudential norms – Income Recognition and Asset Classification (IRAC) norms - Capital adequacy norms - Hedging – Forwards – Futures – Options Arbitrage opportunities	18
4	**NPAs and Recovery:** Non-performing assets, Provisioning norms, Recall & Recovery of Retail loans, Defaults and Rescheduling, Recovery process, SARFAESI Act, Securitization of Assets, Debt Recovery Tribunals, National Company Law Tribunal and Prompt Corrective Action,	18
	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.

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students candidates)**	
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. Foundations of Banking Risk: An Overview of Banking, Banking Risks, and Risk Based Banking Regulation by GARP (Global Association of Risk Professionals).
2. Moorad Choudhry, Bank Asset and Liability Management: Strategy, Trading, Analysis, Wiley Publishing.
3. John C. Hull, Risk Management and Financial Institutions , Pearson, 2009
4. Indian Institute Of Banking, Amp, Finance(IIBF), Risk Management , Macmillan Publishers India, 2010
5. Risk Measurement Models to Capital Allocation Policies, Wiley, IIBF Material.
6. Practical Banking Advances by H L Bedi& V. V Hardikar, Sultan Chand & Sons
7. Bank Credit management by G Vijay Raghavan, Published by Himalaya Publication.
8. Financial Analysis for Bank lending in Liberalized Economy by S P Singh& S Singh, Himalaya Publishing House
9. Bank Credit; emerging trends Edited by Katuri Nageswararao published by ICFAI
10. Retail Banking – Indian Institute of Banking and Finance – Macmillan

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

M.COM. [CBCS] Semester – 4

4	ELECTIVE: Group-2 BANKING & FINANCE	Bank Credit

Name of the Course : Bank Credit
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

Objectives: To provide comprehensive knowledge of the tools and techniques of Portfolio Management and develop a clear understanding of the practical implications of financial theory for investment success.

Unit	Content	No. of Lectures
1	**Introduction Bank Credit:** Principles of sound lending, various types of credit facilities provided by banks – Loans, Overdraft, Cash Credit, Bills Purchase Bill Discount. Types of securities, attributes of a good security and methods of creating charge over securities. Bank documentations in respect of various types of borrowers and securities	19
2	**Rural Credit:** Theories and approaches to rural banking and credit; Structure and characteristics of rural economy of India. Role of credit in agriculture and rural development, Social Banking and priority sector advances, Role of informal agencies in rural credit. Innovative approaches and schemes like Lead Bank Scheme and Service Area Approach, Farmers Clubs and Kissan Credit Card.	20
3	**Micro finance and other terms:** Priority Sector Lending –– Investment in SLR, Principles of Micro Finance. Role of micro finance in poverty alleviation; Role of Group method in micro finance, SHGs, Repo Rate, Bank Rate, Reverse Repo Rate, MSFR, MCLR, Small Finance Banks Payment Banks, Third Party distribution in Retail Banking, Private Banking, KYC norms.	18
4	**Fund transfer channels:** Remittance of funds: Bank draft, Traveller's Cheque. Cheque Truncation System (CTS) clearing system, RTGS, NEFT, IMPS, UPT, Currency chest and its working. Safe custody and safe deposit vaults. Credit cards and Debit Cards, other cards, E-banking	18
	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.

Sr. No.	Particulars	Marks
	UNIVERSITY EXAMINATION	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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. Practical Banking Advances by H L Bedi & V. V Hardikar, Sultan Chand & Sons
2. Bank Credit management by G Vijay Raghavan, Published by Himalaya Publication.
3. Financial Analysis for Bank lending in Liberalized Economy by S P Singh& S Singh, Himalaya Publishing House
4. Bank Credit; emerging trends Edited by Katuri Nageswararao published by ICFAI
5. Retail Banking – Indian Institute of Banking and Finance – Macmillan
6. Rural Banking by Indian Institute of Banking & Finance. Published by Macmillan
7. Agriculture and Rural Banking in India by S.S. M. Desai. Published by Himalaya pub.
8. Banking Theory and Practices: Gordon and Natrajan
9. Banking Law and Practice – P. N. Varshney

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

M.COM. [CBCS] Semester – 4

5	ELECTIVE: Group-2 BANKING & FINANCE	Financial Planning (OR) Research report* [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]

Name of the Course   : Financial Planning (OR) Research Report*
Course credit   : 05
Teaching Hours   : 75 (Hours)
Total marks   : 100

Objective: *The* objective of this course is to acquaint the students with essentials of finance so that they have requisite knowledge, skills and confidence to take charge of their financial future. Further, this paper intends to foster critical thinking skills for personal financial planning and handling financial market constraints.

Unit	Content	No. of Lectures
1	**Introduction to Financial Planning:** Globally accepted six steps financial planning process; General principles of cash flow planning, budgeting, legal aspects of financial planning. Overview of risk management: investments, insurance, retirement solutions, tax and estate planning.	19
2	**Investment Environment:** Types of investment options available to an individual investor - bonds, equity shares, mutual funds, fixed deposits, PPF, financial derivatives, commodity derivatives, gold and bullion, ETFs, REITs, real estate etc. Objectives and rewards of investing. Investment constraints (tax considerations, unique needs etc.). Impact of inflation and indexation. Sources of financial information. Understanding mutual funds (Schemes, NAV calculation, load structure, Systematic Investment Plans, Systematic withdrawal plan etc.)	20
3	**Return-Risk Assessment:** Risk aversion and risk profiling. Concept, types and calculation of returns. Assessment of risks in various financial instruments. Power of compounding and Time value of money. Rupee cost averaging. Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and strategic asset allocation.	18
4	**Personal Financial Planning:** Personal financial planning process. Setting personal financial goals. Life cycle approach to financial planning. Components of financial plan; developing financial plan; Using time value concept to estimate savings. Evaluation of tax saving instruments. Objectives of will and creating a valid will; living will and power of attorney. Planning for life insurance and health insurance. Primary clauses in Insurance agreement. Main	18

	contents of healthcare insurance.		
		Total Lectures	**75**

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 candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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:

1. Madura, Jeff, *Personal Finance,* Pearson.
2. Kapoor, J R, Dlabay & Hughes R, *Personal Finance,* McGraw Hill.
3. Keown, A J, *Personal Finance – Turning money into wealth,* Pearson Publication.
4. Bajtelsmit, Vickie L. & Rastelli Linda G., *Wiley Pathways Personal Finance*, Wiley.
5. Rachel Siegel & Carol Yacht, *Personal Finance,* Saylor Foundation, Flat World Knowledge

Note: Latest edition of the readings may be used.

M.COM. [CBCS] Semester – 4

3	ELECTIVE: Group – 3 Marketing	International Marketing

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

*Objectives***:** To familiarize the students with the concept and issues of international marketing and enable them to be able to analyze the foreign market environment and develop international marketing strategies for a business firm.

Unit	Content	No. of Lectures
1	**Introduction:** Nature, importance, and scope of international marketing; International market- orientation and involvement; International marketing management process- an overview, International marketing information system. **International Marketing Environment:** Influence of physical, economic, socio - cultural, political and legal Environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Selection and Positioning; Screening and selection of markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting - up of wholly owned subsidiaries aboard.	21
2	**International Product Planning and Pricing decisions:** Major Product decisions-product design, labeling, packaging, branding and product support services; Product standardization vs. adaptation; Managing product line; International trade product life cycle; New product development. **Pricing decisions for International Markets:** Factors affecting international price determination; International pricing process and policies; Delivery terms and currency for export price quotations; Transfer pricing; Pricing in the context of counter trade.	20
3	**International Distribution Decisions:** Distribution channel strategy- International distribution channels; their roles and functions; selection and management of overseas agents; International distribution logistics- inventory management, transportation, warehousing, and insurance.	17
4	**International Promotion Strategies:**	17

	Communications across countries-complexities and issues; Country-of-origin effect; International promotion tools and planning; Advertising, personal selling, publicity, and sales promotion; International public relations, Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs, and exhibitions.	
	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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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. Keegan, Warran J. and Mark C. Green, *Global Marketing*, Pearson.
2. Cateora, Phillip R.;Grahm, John L. and Prashant Salwan, *International Marketing*,Tata McGraw Hill.
3. Czinkota, Michael R. and Illka A. Ronkainon, *International Marketing*, Cengage Learning.
4. Terpstra, Vern; Foley, James and Ravi Sarathy, *International Marketing*, Naper Press.
5. Jain, Subash C., *International Marketing*, South-Western.
6. Kotabe, Masaaki and Kristiaan Helsen, *Global Marketing Management*, John Wiley & Sons.
7. Onkvist, Sak and John J.Shaw, *International Marketing; Analysis and Strategy*, Psychology Press.
8. Rajagopal, *International Marketing*, Vikas Publishing House.
Note: Latest Editions of the above books may be used.

	M.COM. [CBCS] Semester – 4	
4	**ELECTIVE: Group – 3 Marketing**	**Consumer Behavior**

Name of the Course : Consumer Behavior
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

*Objectives***:** 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	21
2	**Consumer Decision Making Process:** Buying Motives; Buying Roles; Consumer Buying Process; Levels of Consumer Decision Making.	20
3	**Individual differences in consumers:** Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis.	17
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	17
	Total Lectures	**75**

Note: Use relevant case studies to support learning in the class.

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 (Que. No. 1 to 4 are compulsory for regular students candidates)	
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. 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 – 3 **Marketing**	**Marketing Research (OR) Research report*** [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]

Name of the Course   : Marketing Research OR Research Report
Course credit   : 05
Teaching Hours   : 75 (Hours)
Total marks   : 100

*Objectives***:** The course aims at exposing the students to the concept, tools and techniques of marketing research and developing their skills to be able to apply research techniques to aid marketing decision making.

Unit	Content	No. of Lectures
1	**Introduction :** Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research. Marketing Research Process: Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal.	21
2	**Research Design :** Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation. Sample Design and Field Work : Defining universe and sampling unit; Determining sampling frame; Probability and non - probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors.	20
3	**Data Analysis and Report Preparation:** Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow up. Marketing Research Applications: Consumer research – behaviour and motivation research, attitude measurement and scaling techniques.	17
4	**Product- Advertising and Marketing research in India:** Marketing and sales forecasting; Sales analysis. Marketing Research in India: Status, organization and developments; Ethical issues in marketing research.	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.

Sr. No.	Particulars	Marks
**UNIVERSITY EXAMINATION** **(Que. No. 1 to 4 are compulsory for regular students candidates)**	
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. Harper W. Boyd, Ralph Westfall and Stanley F. Stasch, Marketing Research: Text and Cases.
2. Malhotra, Naresh K., Marketing Research, 5th Ed., Prentice Hall of India.
3. Cooper, Donald R. and Pamela S. Schindler, Marketing Research, Tata McGraw Hill.
4. Paul E. Green, et.al., Research for Marketing Decisions, Prentice-Hall of India Pvt. Ltd, NewDelhi.
5. Donald S. Tull and Del I. Hawkins, Marketing Research: Measurement and Methods, Prentice- Hall of India Pvt. Ltd., New Delhi.

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

M.COM. [CBCS] Semester – 4

3	ELECTIVE: Group – 3 Human resource [HR]	Management of Industrial Relations – II

Name of the Course : **Management of Industrial Relations – II**
Course credit : **05**
Teaching Hours : **75 (Hours)**
Total marks : **100**

Objective: 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, Approaches to IR, Participation in IR, Objectives of IR and Human Relations, Dimensions of IR	21
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	20
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	17
4	**Factories Act, 1948:** Objects, Definitions, Steps- Provisions regarding Health & Safety, and Restriction on employment of women and Children, holidays, leave, over time	17
	Total Lectures	75

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 for regular candidates.

	UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students candidates)	
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. 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 Organisational Behaviour*, McGraw-Hill, New York
Note: Latest Editions of the above books may be used

M.COM. [CBCS] Semester – 4		
4	**ELECTIVE: Group – 3** **Human resource [HR]**	**Human Resource Information System**

Name of the Course : Human Resource Information System
Course credit : 05
Teaching Hours : 45 (Hours)
Total marks : 100

*Objectives***:** The Objective of this course is to sensitize students to the various facets of managing people and to create an understanding of the various policies and practices of human resource information system.

Unit	Content	No. of Lectures
1	**Conceptual framework of HIRS:** Introduction -Concepts-Meaning-definition-Macro HIRS -Micro HIRS	**21**
2	**Human Resource Records:** Introduction -Meaning-definition-Need-Nature-Scope-Approaches	**20**
3	**Strategic Human Resource Management:** Concept of Human Resource Planning - Strategic HRP and Management.	**17**
4	**HR Communication:** Introduction -Meaning-Definition -Means-Need-Significance -Nature and Process-Barriers in HR Communication-Pre-Requisites' and Golden Rules of Good-Ideal HR Communication-HR Communication System and Strategy	**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.

Sr. No.	Particulars	Marks
UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students candidates)**		
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. Aswathappa K. Human Resource and Personnel Management Tata McGraw Hill, New Delhi,
2. Tiwari T.D. & Chauhan P.L" Emerging Issues in Human Resource Management" Shanti Prakashan, Delhi
3. Tiwari T.D. & Chauhan P.L" Framework of Human Resource Management and Industrial Relation" Shanti Prakashan, Delhi
4. Holloway, J.ed. Performance Measurement and Evaluation New Delhi, Sage,
5. Monappa, A. & Saiyadain M. Personnel Management 2nd ed., New Delhi, Tata McGraw-Hill,
6. 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 – 4

5	ELECTIVE: Group – 3 Human resource [HR]	**Human Resource Development** **(OR) Research report*** [NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]

Name of the Course   : Human Resource Development
Course credit   : 05
Teaching Hours   : 75 (Hours)
Total marks   : 100

*Objectives***:** The purpose of this paper is to provide an in-depth understanding of the role of training in the HRD, and to enable the course participants to manage the training system and processes.

Unit	Content	No. of Lectures
1	**Overview of HRD:** Evolution and Overview of HRD and Challenges	21
2	**Nature and scope of HRD:** HRD –Nature-scope and Functions -HRD climate- Human Capital Development	20
3	**TQM and HRD strategies:** Quality Work Life- Total Quality Management HRD strategies and Designing Effective HRD Strategies HRD in Virtual Organizations	17
4	**Human Resource Accounting and HR Audit:** Introduction-meaning- Cost and expenses' of human resources- Aims and objectives- Importance-benefits and limitations of HRA- HR evaluation Methods and Models- HR evaluation and HR Audit Reporting-Indian Scene	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.

Sr. No.	Particulars	Marks
UNIVERSITY EXAMINATION **(Que. No. 1 to 4 are compulsory for regular students candidates)**		
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. Tiwari, T.D. "Human Resource Development a New Perspective" Shanti Prakashan- Delhi
2. Randy L. Desimone, Jon M.Werner, David M. Harris Thomson –South-Western Publication-
3. Beunet, Roger ed. Improving Training Effectiveness Aldershot, Gower
4. Buckley R & Caple, Jim, The Theory & Practice of Training London, Kogan & Page
5. Lynton, R Pareek, U. Training for Development. 2nd edition New Delhi, Vistaar,
6. Pepper, Allan D. Managing the Training and Development Function. Aldershot, Gower,

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

M.COM. [CBCS] Semester – 4

3	ELECTIVE ; Group -4 Statistics	Advanced Business Statistics-4 (Applied Statistics)

Name of the Course : Advanced Business Statistics-4 (Applied Statistics)
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	**Statistical Quality Control & Acceptance Sampling:** Concept of Quality and Statistical Quality Control, Uses of S.Q.C, Chance and Assignable Causes for Variation , Process & Product Control, Control Charts, Control Limits, Control Charts for Variables(X. R. o) and Attributes(np , P & C). Sampling Inspection, Acceptance Sampling by Attributes, Sampling Plan for Attributes. Single and Double Sampling Plans for Attributes. Concept of Total Quality Management (TQM). Related Examples & Problems.	21
2	**Time Series and Business Forecasting: .** Definition & Utilities of Time Series, Components of Time Series. Analysis of Time Series, Mathematical Models for Time Series, Methods for Measuring Trend, Fitting of Liner Trend, Parabolic Trend, Exponential Trend, Modified Exponential Trend Growth Curves, Methods for Measuring Seasonal Variations, Measurement of Cyclical Variation and Irregular Variation. Importance of Business Forecasting. Methods of Forecasting (i) Method of Least Squares (ii) Input - Output Analysis(Two or Three Industries)(iii)Exponential Smoothing Method. Related Examples and Problems.	20
3	**Demand and Supply Analysis:** Concept of Demand & Supply, Laws of Demand & Supply, Market Equilibrium, Elasticity of Demand, Supply and Cost Functions, Effect of Taxation on Market Equilibrium & Monopoly, Monopoly & Duopoly, Elasticity of Demand. Engel's Law And Curve, Pareto Laws of Income, Curves of Concentration. Related Examples and Problems	17
4	**Production & Utility:** Concept of Utility Function. Production Function &. Indifference Curves. Maximum Utility & Maximum Profit, Elasticity of Substitution & Productivity For Two Input Factors Of Production. Cobb-Douglas Production Function, CES Production Function & Methods of Estimation of their Parameters, Homogeneous Production Function & Its Properties.	17

	Related Examples and Problems		
		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		
(Que. No. 1 to 4 are compulsory for regular students candidates)		
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. Fundamentals of Applied Statistics: S.C.Gupta and V.K.Kapoor
2. Applied Statistics: Mukhopadhay P.
3. Statistical Quality Control: Grant E.L
4. Statistical Decision and Applications in Business and Economics: Moshe B. & Levy H.
5. Economical Statistics (In Gujarati): Dr. M. C. Jaiswal
6. Comprehensive Statistical Methods: P.N.Arora, Sumeet Arora & S.Arora
7. Statistical Methods – S. P. Gupta (Sultan and Chand)
8. Basic Statistics – B. C. Agrawal
9. Elements of Statistics – Elhance
10. Applied statistics – S. C. Gupta and V. K. Kapoor

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

M.COM. [CBCS] Semester – 4

4	ELECTIVE ; Group -4 **Statistics**	**Advanced Business Statistics-5** (Sampling Methods and Design of Experiments)

Name of the Course : Advanced Business Statistics-5
                          (Sampling Methods and Design of Experiments)
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	**Sampling Methods-1** (1) Sampling Survey, Principal Steps & Principals of Sample Survey, Sampling and None Sampling Error. Advantages of Sampling and Some Specific Sampling Designs. **Simple Random Sampling With Replacement and Without Replacement.** Estimates Of Population Mean. In SRSWOR Prove That ; **(A)** $\sum(\bar{y}) = \bar{y}$ **(B)** $\sum(s^2) = S^2$ **(C)** $V(\bar{y}) = \left(\dfrac{N-n}{Nn}\right)S^2$ **(D)** $Cov(\bar{x}, \bar{y}) = \left(\dfrac{N-n}{Nn}\right)\dfrac{1}{N-1}\sum(x-\bar{x})(y-\bar{y})$ SRS Of Attributes, Size Of SRS And For Specified Precision. Related Examples And Problems. (2) Stratified Random Sampling Method: Description STRS Method with Advantages, Estimates Of Population Mean and its Variance. Allocation Of Sample Size. Cost Function And Proof Of $V(\overline{y_{st}})Opt < V(\overline{y_{st}})\Pr op \le V(\bar{y})_{Ran}$ Stratified Sampling Vis Sample Random Sampling. Related Examples And Problems.	21
2	**Sampling Methods-2** (3) Systematic Sampling Method: Linear And Non Systematic Sampling, Estimates Of Population And Its Variance. Systematic Sampling Vis Simple Random Sampling And Stratified Sampling And Proof Of $V(\overline{y_{st}}) \le V(\overline{y_{sy}}) \le V(\bar{y})_{Ran}$ For Linear Trend. Related Example And Problem. (4)**Two Stage Sampling Method, Cluster Sampling Method And PPS Sampling Method**: Estimates of Population Mean & it's' Variances.	20
3	**Basic Design of Experiments**	17

	Principle of Design of Experiments. Efficiency of Design. Complete Statistical Analysis of Basic Designs **CRD, RBD & LSD** For One Observation per Experimental Unit. Estimation Of One And Two Missing Values In P.BD & LSD. Efficiency Of LSD Over CRD & RBD.	
4	**BIBD & Factorial Design** Parameters of BIBD. Intra Block Analysis of BIBD, Statistical Analysis of 2^2 and 2^3 Factorial Designs. Yate's Method Of Competing Factorial Effect Totals, Concept Of Confounding In 2^2 And 2^3 Factorial Experiments. Related Examples and Problems.	**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	
	(Que. No. 1 to 4 are compulsory for regular students candidates)	
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. Design and Analysis of Experiments: M.N. Das And C. G. Giri
2. Fundamentals of Applied Statistics: S.C.Gupta & V.K.Kapoor
3. Design and Analysis of Experiments: Mentagomery D.C.
4. Sampling Techniques: Cochran W.G
5. Applied Statistics: Mukhopadhyay P
6. Experimental Designs (In Gujarati): Dr. S. M. Shah
7. Sampling Methods & Experiment Designs (In Gujarati):Dr. S. M. Shah & Dr.   M.C. Jaiswal
8. Fundamentals of statistics – V. K. Kapoor (Sultan and Chand)
9. Applied statistics – S. C. Gupta and V. K. Kapoor

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

M.COM. [CBCS] Semester – 4

5	ELECTIVE ; Group -4 **Statistics**	**Advanced Business Statistics-6** **(Operational Research)** **(OR) Research Report** **[NOTE* : A Research Report Must prepare and submit instead of this paper as per student's selection]**

Name of the Course   : Advanced Business Statistics-6 (Operational Research)
Course credit   : 05
Teaching Hours   : 75 (Hours)
Total marks   : 100

Objectives: The object of this course is to familiarize to students with various statistical methods and tools of mathematical statistics in the commercial field.

Unit	Content	No. of Lectures
1	**Introduction To Operations Research, Linear Programming And Its Applications:** Definitions Of O.R., Nature And Scope Of O.R., Phases Of O.R., Different Types Of Models In O.R., Types Of Mathematical Models. Advantages Of Models. Applications Of O.R. In The Field Of Marketing. Finance Planning. Research Development Techniques, Limitations Of O.R. In India. Definitions L.P., L.P. As An Optimization Technique, Structure Of L.P. Problem, Formulation Of L.P.P, Graphical Method, Simplex Method (Without Dcrivation), For Maximization Problem, Duality In L.P.P, Advantages And Limitations Of L.P., Applications Of L.P., Related Examples And Problems.	21
2	**Inventory Control:** Costs Associated With Inventory, Classification Of Inventory Systems, Lot Size Models With And Without Shortages(Back Oder Policy Only), Inventory Models Under Price Breaks And Quantity Discount .Deterministic Inventory Models Under Given Restrictions , ABC And VED Analysis, Related Examples And Problems	20
3	**Theory Of Statistical Decision And Game:** Meaning Of Statistical Decision And Game Theory, Decision Making Under Uncertainty Methods Used For Decision Making With Risk And Uncertainty Conditions, EVPI, Use Of Subjective & Posterior Probabilities In Decision Making, Study Of Two Person Zero Sum Game Problem, Game With And Without Saddle Point, Dominance In Games, Applications Of Game Theory, Related Examples And Problems.	17
4	**Network Analysis (CPM& PERT):**	17

	Concept Of Network, Network Diagram, And Concepts Connected With A Network, Labelling Method, Matrix Solution Method, Critical Path Method, CPM & PERT In Network Problems. Applications Of CPM & PERT. Related Examples And Problems	
	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 (Que. No. 1 to 4 are compulsory for regular students candidates)		
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) Operations Research: Sharma J.K
2) Operations Research: Sharma S.D
3) Operations Research: Kanti Swaroop
4) Quantitative Techniques for Management: Vohra.N.D
5) Optimization theory and Applications: Rao S.S
6) Problems and Solutions in Operations Research: Kapoor V.K
7) Linear Programming: Hadley.G.
8) Applied statistics – S. C. Gupta and V. K. Kapoor

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

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