

**UNIVERSITY OF PUNE**  
**Master Degree Course in Commerce ( M.Com.) (Semester System)**  
**( Revised with effect from June 2008)**

**1) Objectives :**

- a) To equip and train Post Graduate students to accept the challenges of changing Business World
- b) To study and analyses the new industrial and commercial culture.
- c) To make aware the students for acquiring the knowledge of specialised subjects.
- d) To develop independent logical thinking and facilitate personality development.
- e) To equip the students for seeking suitable careers and entrepreneurship abilities.
- f) To study methods of Data collection and its interpretations
- g) To develop communication and analytical skills.

**2) Duration of the Course:**

The M.Com. Course will be of Two years duration consisting of Two parts .i.e. Part I and Part II. Each part is having Two Semester .Thus the M.Com Course is of Four Semesters . Each Semester there will be Four Papers of 100 marks each .Thus The M.Com Degree will be of 1600 Marks.

**3) Eligibility:**

The student who has passed any degree of this University or any other recognised University . shall be admitted to M.Com. Course.

**4) The Scheme of Papers:**

The following will be the Scheme of papers :-

**UNIVERSITY OF PUNE**  
**Master Degree Course in Commerce - M.Com.**  
**M.Com.Part I Course**

Semester I	Subject Code	Semester II
101 Management Accounting	201	Financial Analysis and Control
102 Strategic Management	202	Research Methodology for Business
103 Special Subject Paper I	203	Special Subject Paper III
104 Special Subject Paper II	204	Special Subject Paper IV

### M.Com.Part II Course

Semester III	Subject Code	Semester IV
301 Business Finance	401	Capital Market and Financial Services
302 A Industrial Economics	402A	Global Economic Environment
OR		OR
302 B Business Statistics	402B	Operations Research
303 Special Subject Paper V	403	Special Subject Paper VII
304 Special Subject Paper VI	404	Special Subject Paper VIII
		(Project Work / Case Studies)

#### **List of Special Subjects**

List of Special Subjects with 8 papers is given below

(A student can select any one of the subject of the following which should to be common for all Semesters.

#### **A. Advanced Accounting And Taxation**

Paper I : Advanced Accounting

Paper II : Income Tax

Paper III : Specialised Areas in Accounting

Paper IV : Business Tax Assessment & Planning

Paper V : Advanced Auditing

Paper VI : Specialised Auditing

Paper VII : Recent Advances in Accounting, Taxation and Auditing

Paper VIII : Project Work/Case studies

#### **B. Advanced Cost Accounting And Cost Systems**

Paper I : Advanced Cost Accounting

Paper II : Costing Techniques & Responsibility Accounting

Paper III : Application of Cost Accounting

Paper IV : Cost Control & Cost Systems

Paper V : Cost Audit

Paper VI : Management Audit

Paper VII : Recent Advances in Cost Accounting and Cost Systems

Paper VIII : Project Work/Case studies

### **C. Business Practices And Environment**

- Paper I : Organised Trades and Markets
- Paper II : Business Environment & Policy
- Paper III : Modern Business Practices
- Paper IV : Business Environment Analysis
- Paper V : Entrepreneurial Behavior
- Paper VI : Entrepreneurship Development Pattern
- Paper VII : Recent Advances in Business Practices and Environment
- Paper VIII : Project Work/Case studies

### **D. Business Administration**

- Paper I : Production & Operation Management
- Paper II : Financial Management
- Paper III : Marketing Management
- Paper IV : Financial Policies & Practices
- Paper V : Human Resource Management
- Paper VI : Organisational Behavior
- Paper VII : Recent Advances in Business Administration
- Paper VIII : Project Work/Case studies

### **E. Commercial Laws And Practices**

- Paper I : Information System & E-Commerce. Practices
- Paper II : Intellectual Property Laws
- Paper III : E-Security & Cyber Laws
- Paper IV : Laws Relating to Copyrights & Design
- Paper V : Laws Relating to International Business
- Paper VI : WTO -Norms & Practices
- Paper VII : Recent Advances in Commercial Laws and Practices
- Paper VIII : Project Work/Case studies

### **F. Co-operation And Rural Development**

- Paper I : Co-operative Movement in India
- Paper II : Organisation of Co-operative Business
- Paper III : International Co-operative Movement
- Paper IV : Management of Co-operative Business
- Paper V : Co-operative Credit System
- Paper VI : Co-operative Banking System
- Paper VII : Recent Advances in Co-Operation and Rural Development
- Paper VIII : Project Work/Case studies

### **G. Advanced Banking And Finance**

Paper I : Legal Framework of Banking

Paper II : Banking Law and Practices

Paper III : Central Banking

Paper IV : Monetary Policy

Paper V : Foreign Exchange and International Finance

Paper VI : Rural Banking System

Paper VII : Recent Advances in Banking and Finance

Paper VIII : Project Work / Case studies

### **H. Advanced Marketing**

Paper I : Marketing Techniques

Paper II : Consumer Behavior

Paper III : Customers Relationship Management and Retailing

Paper IV : Services Marketing

Paper V : International Marketing

Paper VI : Marketing Research

Paper VII : Recent Advances in Marketing

Paper VIII : Project Work / Case studies

### **5) Scheme of Teaching**

There will be 4 periods of 60 minutes each per week per paper. The College / Department is free to arrange for teaching of Part I or II course or both courses simultaneously

### **6) Scheme of Examination**

For each paper, there will be Mid Semester Examination of three hours duration of 60 Marks. (to be converted into out of 20). The Semester Examination will be of three hours duration of 100 marks., which will be converted into out of 80 marks for regular students.

The question paper for both the examinations will be based on testing the knowledge of theory, applicability and problems or cases wherever applicable as detailed in syllabi. The Mid-Semester Examination will be conducted once in the academic year for each Semester.

The candidate will be allowed to join Part II of M.Com. course irrespective of the number of backlog at the First and Second Semester.

### **7) Project Work / Case Studies**

a) For regular students Project Work is compulsory. The option of Case Studies is only for the students registered as an external student.

b) Project Viva -Voce will be conducted at the end of IV th Semester but before the Theory Examination. There will be an Internal and External Examiner appointed by the University and it will be conducted as per the University Programme.

c) Project Work will be of 100 marks which shall be divided as :-

Project Report Writing	60 Marks
Project Viva-Voce	40 Marks
Total	100 Marks

For External Students, there will be an Examination of 100 marks on Case Study at the end of IV Semester .

d) The Principal of the College shall pay the remuneration to the Internal and External Examiners and other non-teaching staff out of Examination grant, as per scale of remuneration prescribed by the University.

The Honorarium of Project guidance also to be paid as prescribed by the University.

e) Students will be required to prepare the Project Report based on the field work and studying the current trends under the guidance of his Project Guide. At the end of IV Semester the student will be examined in the Project

Work as per the following:-

Project Work should be done individually by the candidate in consultation with Project Guide. Student should take guidance from Internal Guide and prepare Project Report in Two copies to be submitted to the concern teacher. The Project Report shall consist about 50 to 60 Pages.

### 8) Standard of Passing

A). Regular students :- A candidate is required to obtain 40% marks in each of course. It means passing separately at mid-semester and semester examination is compulsory.

B) External students:- A candidate is required to obtain at least 40% marks out of 100 in each course.

### 9) Award of Class

A. The class in respect of M.Com. Examination be awarded to the candidate on the basis of aggregate marks obtained by them in all the sixteen papers at the Semester ester I,II,III,IV together.

The Award of class shall be as under:-

70% and above	First Class with Distinction
60% and above but less than 70%	First Class
55% and above but less than 60%	Higher Second Class
50% and above but less than 55%	Second Class
40% and above but less than 50%	Pass Class
Less than 40%	Fail

**B. Improvement :** A candidate passing M.Com. Examination will be allowed for improvement of performance scheme. The class improvement scheme shall be continued.

The improvement of performance shall be allowed only at the annual examination.

The candidate after passing examination will be allowed to appear in the special subject after

keeping necessary terms in the special subject only, for which a passing certificate will be issued.

**10) Medium of Instruction**

The use of Marathi for teaching as well as for writing answers except in the subjects

(a) Management Accounting (b) Financial Analysis & Control (c) Strategic Management (d) Business Statistics, (e) Advanced Accounting and Taxation (f) Advanced Cost Accounting and Cost Systems is allowed.

**11)** The student ( Regular / External ) will be admitted to Revised M. Com. Course with effect from June 2008. For the students who have completed the terms for the First year as per old course will be admitted to the Second Year as per old course M..Com. The examination as per old course will be held simultaneously for three years from April / May 2009 for old Course students and repeaters.

**12)** The Teachers recognised to teach the subjects as per old course shall be deemed to be recognised in the corresponding equivalent subjects under Revised Course. However, in case of : A) Business Statistics B) Industrial Economics C) Co-operation and Rural Development D) Advance Banking and Finance and E) Research Methodology and Project Work- Papers-IV of each special subject, shall also the following qualifications be made applicable for the purpose of eligibility of teaching.

**A) Business Statistics :** M. Com M. Phil with Statistics or Statistical Methods as one of the Papers at M.Com /B.Com/M.Phil examination with 5 years degree teaching experience or M.A./M.Sc. With statistics with 5 years degree teaching experience.

**B) Industrial Economics** M. Com., M.Phil with Business Economics/Economics of Industries and Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.

**C) Co-operation and Rural Development** M.Com, M.Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)

**D) Advanced Banking and Finance:** M.Com., M.Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.

**E) Research Methodology and Project Work :** M.Com., M.Phil./Ph.D. (Research Background) with 5 years degree teaching experience or Post - Graduate Recognised teacher with 5 years degree teaching experience.

## SEMESTER I

### M.Com – PART - I Compulsory Paper MANAGEMENT ACCOUNTING

Course Code : 101

#### Paper I

*The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.*

#### UNIT – I: INTRODUCTION

Management Accounting – Meaning and Definition , Characteristics, Objectives, scope and functions of Management Accounting- Financial Accounting , Cost Accounting and Management Accounting- – Tools and Techniques of Management Accounting- Advantages and Limitations of Management Accounting –Installation of Management Accounting System- Management Accountant: functions and duties – Essential qualities. **(6 Lectures)**

#### UNIT – II: FINANCIAL STATEMENT ANALYSYS

Introduction-objectives of analysis of financial statement-tools of financial statement analysis-Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet. **(4 Lectures)**

#### UNIT – III RATIO ANALYSIS

Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios. **(8 Lectures)**

#### UNIT IV- FUND FLOW AND CASH FLOW STATEMENT

A. Meaning of Fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement.

B. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis. **(12 Lectures)**

## UNIT – V: WORKING CAPITAL MANAGEMENT

Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Study of components of working capital, such as cash management, accounts receivable management and inventory management.

**(12 Lectures)**

## UNIT – VI: RESPONSIBILITY ACCOUNTING

Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centres: Cost/Expense Centres, Profit Centres, Investment Centres.

**(6**

**Lectures)**

**(Total Lectures 48)**

### *List of Books Recommended for Study*

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. Man Mohan Goyal: Management Accounting
8. S. N. Maheshwari: Principles of Management Accounting
9. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
10. R. K. Sharma and Shashi K. Gupta: Management Accounting
11. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
- 12 Ravi Kishor: Advanced Management Accounting (Taxmann)



**M.Com Part-I  
SEMESTER –I  
STRATEGIC MANAGEMENT**

Course Code : 102

Total Marks: 100

**Objective:**

**To enable the students to develop an understanding of the basic inputs in making and implementing corporate strategic decisions.**

**To familiarize the students with the issues and practices involved in corporate decisions.**

**1. Nature and Scope of Strategic Management:**

**(6)**

Characteristics, Dimensions – Approaches to Strategic Decision Making, Strategic Management Process – Components of Strategic Management Model, - Policy & Strategic Management, Strategic role of Board of Directors and Top Management, Strategic Implications of Social and Ethical Issues.

**2. Strategy Formulation and Strategic Analysis:**

**(10)**

Company's Goals, Mission and Social Responsibility, Vision – Objectives  
Analysis of Board Environment – External Environment Factors Economic, Social, Political, Ecological, International, Industrial – Competitive Forces and Strategy, Industry Analysis (Michael Porter's Model) Analysis of Strategic advantage, - Resource Audit, Value Chain Analysis, Core Competencies, SWOT Analysis, Analysis of Stakeholders Expectations.

**3. Strategic Planning:**

**(6)**

Conceptual Understanding of Strategic Plan, - Meaning, Stages (Steps), Alternatives, Advantages and Disadvantages of Strategic Planning, How to make it effective?.

**4. Strategic Choices/Options:**

**(6)**

Generating Strategic Alternatives, Strategic Options at Corporate (Company) Level – Stability, Growth and Defensive Strategies, External Growth Strategies – Mergers, Acquisition, Joint Ventures and Strategic Alliance, Evaluation of Strategic Alternatives, - Product Port Folio Models, Selection of Suitable Corporate Strategy.

**5. Strategy Implementation:**

**(6)**

Implementation Issues, Planning and Allocating Resources, – Financing Planning, Manpower Planning, Organizational Structures, - Factors affecting choice of structure, Degree of Flexibility and Autonomy.

**6. Functional Strategy:**

**(8)**

- i) Marketing Strategy – Nature, Significance, Formulating Marketing Strategy,
- ii) Production Strategy – Need, Formulation of Production of Strategy for an organization.

- iii) Research and Development (R&D) Strategy –Need, Formulating R and D Strategy
- iv) Human Resource (HR) Strategy – Acquisition of Human Resources, motivation and maintenance of HR
- v) Financial Strategy – Need, Financial Objectives, Making Strategic Financial Decisions
- vi) Logistics Strategy

## **7. Strategic Review:**

**(6)**

Evaluating the Strategic Performance – Criteria and Problems –Concepts of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM, Six Sigma

### **Books Recommended:**

1. From Strategic Planning to Management -By Ansoff M. Igor, R. P. Declorch, R. I. Hayes (Willey 1976)
2. Cases in Strategic Management – By Buddhiraja S. B. and M. B. Athreeya (TMH Publishing Company, New Delhi, 1996)
3. Business Policy:Strategic Planning and Management, By Ghosh P. K.8<sup>th</sup> Edition Sultan Chand and Sons, New Delhi
4. Strategic Management -Formulation, Implementation and Control  
By John A PearceII, Richard B. Robinson Jr. 9<sup>th</sup> Edition  
(The Mc-Graw Hill Companies)
5. Management Policy and Strategic Management (Concepts, Skills and Practices)  
By R. M. Srivastava, Himalya Publishing House
6. Contemporary Strategy Analysis By Grant Robert M. 2<sup>nd</sup> Edition Blackwell Publisher (USA)
7. Strategic Management of Organizations and Stakeholders –Concepts and Cases  
By Harrison and St. John, South western College Publishing, Ohio, USA-1998
8. Strategic Management By Hunger, J. David and Thomas Wheelar, 6<sup>th</sup> Edition, Addison Wesley Longman Inc., USA
9. Strategic Management Concepts and Cases By J. Thomson, Athur and M. J. Strickland – III, McGraw Hill 2001
10. Strategic Management -By Miller A , McGraw Hill 1998
11. Strategic Management -By Hitt MA et.al, South Western, 2001
12. Essence of Strategic Management –By Bowman, Cliff, Prentice Hall N. J.

**M.Com – PART - I**  
**Compulsory Paper**  
**Paper II**  
**SEMESTER II**

MANAGEMENT ACCOUNTING

**COURSE TITLE : FINANCIAL ANALYSIS AND CONTROL**

Course Code : 201

*The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.*

**UNIT – I: LONG TERM INVESTMENT DECISIONS**

Capital budgeting – Meaning- Importance – Evaluation technique and methods – Pay back, rate of Return, Discounted Pay Back Period– Discounted Cash flow – Net present value – Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns. **(10 Lectures)**

**UNIT – II: COST OF CAPITAL**

Meaning – Definition and assumptions – Explicit and implicit cost – Measurement of specific cost – Cost of debt – Preference Shares – Equity shares – Retained earnings – Weighted average cost of capital. **(8 Lectures)**

**UNIT – III: MARGINAL COSTING:**

Meaning of Marginal Cost and Marginal Costing, advantages, limitations. Fixed and Variable cost, Contribution, Break-even analysis, Profit volume ratio, Limiting factor. **(8 Lectures)**

**Unit IV -SHORT RUN DECISION ANALYSIS**

Introduction-Analytical Framework. Decision Situations: -Sales Volume related Decisions-Sale or further process-Make or buy-Product Line/divisions/departments-Short run use of scare resources-Operate or shut down. **(8 Lectures)**

## UNIT – V: BUDGET AND BUDGETARY CONTROL

Meaning, Definition and scope of budget and budgetary control- Types of budgets – Financial budget – Master budget, Flexible budget – Capital budget. **(6 Lectures)**

## UNIT – VI: STANDARD COSTING

Concept, Advantages; Types of Standards-Variance analysis: Materials, Labour, Overhead - Managerial uses of Variances. **(8 Lectures)**  
**(Total Lectures 48)**

### *List of Books Recommended for Study*

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. Man Mohan Goyal: Management Accounting
8. S. N. Maheshwari: Principles of Management Accounting
9. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
10. R. K. Sharma and Shashi K. Gupta: Management Accounting
11. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
- 12 Ravi Kishor: Advanced Management Accounting (Taxmann)

**M.Com**  
**Semester II**  
**Paper IV**

**Research Methodology for Business**

**Course Code: 202**

- Objectives :**
- i) To expose students to the areas of Commercial and Business research activities as well as careers in research and consultancy.
  - ii) To enhance capabilities of students to design and implement research and study arrangements.

**Unit I :** Commercial and business research : aims, objectives, Importance- Types of research : Survey-Case study-Action research evaluation research-Research Plan or design-steps to be followed (06 )

**Unit II :** Sourcing of Business information and data : Statistical data- Demographic information- Money, Banking- Company Information- Labour market-Capital Market-Tax information- Information on the Economy, International Business-Govt Information-Syndicated commercial and other non Govt sources of Information (10 )

**Unit III:** Computer assisted Information acquisition-Types of data bases- Computer data files sources of raw data- Role of Reference Librarian- Abstracts, Citation ,Index Bibliography-Evaluating secondary sources. (06 )

**Unit IV :** Choice of Research method : Experiment survey, Case based Research- Applicability of appropriate methods –planning survey research- Sample and Questionnaire design, field survey Sampling, Scheduling Data analysis-Statistical techniques used-Classification, tabulation, scaling & Measurement- use of Computers in data analysis and business. (10 )

**Unit V:** Selection and use of cases in business research. Types of cases : bounded case, variable range case, critical case- case study design- identification of facts- Action research : Access, issues, Skills required for action research. (06 )

**Unit VI :-**

Writing skills for Business Research : Paper and Project report : selecting and defining Topic or Project-Terms of reference subject matter, style, Structure, Editing sentences, organizing evidence Information and data Avoiding plagiarism- Integrating Statistics and other faults- Communicating research orally- power point presentation. Research problems in business and Commercial functions : Finance and investment, Manufacturing . Sales and marketing ,Cost and Profit Planning, Manpower Planning, total business planning

(10)

**Books recommended**

1. V.P. Michael, Research Methodology in Management Himalaya Publishing House.
2. Diana Hacker  
A Pocket Style Manual  
Red Ford.
3. Teresa Brannick and others  
Business Research Methods  
Jaico Publishing House.
4. Jay Zagorsky  
Business Information  
Finding and using data  
Mc Graw Hill.
5. Donald Cooper  
Business Research Methods,  
Mc Graw Hill
6. David W. Stewart  
Secondary Research  
Information sources and methods.
7. Everett E. Hagen  
Industry Studies Hand Books,  
Asia Publishing House.
8. Dr. P.C. Shejwalkar  
Cases in Management, Everest

**Journals and Periodicals**

1. Indian Management
2. The Economic Times
3. Business Standard

## **A - ADVANCED ACCOUNTING AND TAXATION**

**Course Code: 103**

### **PAPER I - ADVANCED ACCOUNTING**

Objectives:

- i. To lay a theoretical foundation of Accounting and Accounting Standards
- ii. To gain ability to solve problems relating to Company Accounts, Valuations and Special types of situations.

#### **UNIT – I: INTRODUCTION**

Conceptual framework of Accounting – Accounting environment - Concept of accounting theory - Role of accounting theory - Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles – Professional Development of Accounting in India.

**(8 Lectures)**

#### **UNIT – II: CONSOLIDATED FINANCIAL STATEMENTS**

Consolidated Accounts of Holding and subsidiary Companies – Consolidation – Inter Company transactions – Issue of Bonus Shares – Revaluation of Fixed Assets – Debentures and Preference Shares of subsidiary Company- Dividend – (Holding company with two subsidiaries only to be studied). AS.21.

**(10 Lectures)**

#### **UNIT – III: LIQUIDATION OF COMPANY:**

Preparation of Statement of affairs including deficiency /surplus account. **(4 Lectures)**

#### **UNIT – IV: VALUATION OF SHARES AND GOODWILL**

**A.** Valuation of Shares – Need for valuation – Methods of valuation of shares – Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method.

**B.** Valuation of Goodwill – Need for valuation – Methods of valuing Goodwill – Number of Years purchase of average profits method, Capitalization method – Annuity method – Super profits method.

**(10 Lectures)**

## UNIT – V: LEASE ACCOUNTING

Concept of Leasing: Important Steps in Leasing. Advantages and disadvantages of Leasing. Types of Leasing- Finance Lease- Operating Lease. Accounting treatment of Finance Lease and of Operating Lease. Sale and Leaseback. **(8 Lectures)**

## UNIT – VI: BRANCH ACCOUNTS

Branch Accounts: Independent Branches- Accounting at Head Office-Accounting at Branch- Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency **(8 Lectures)**

**(Total Lectures 48)**

Notes:

1. Theory questions will carry 20% marks.
2. Practical problems will carry 80% marks.

### *List of Books Recommended for Study*

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F.Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGraw Hill).
7. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr.Ashok Sehgal & Dr.Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).



Course Title: INCOME TAX

Course Code: 104

Semester: I

PAPER – II

1. Objective:

- i. To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics
- ii. To develop ability to calculate taxable Income of 'Individual' and 'Hindu Undivided Family' assessee

## **INCOME TAX ACT, 1961**

### UNIT – I: INTRODUCTION

History of Income Tax in India – Fundamental Concepts and definitions under Income Tax Act, 1961 – Rates of taxes – Basis of charge – Residential status and scope of total income – Income Exempt from tax – Capital & Revenue. **(6 Lectures)**

### UNIT – II: HEADS OF INCOME: SALARIES & HOUSE PROPERTY

#### **A. Salaries:**

Chargeability -Allowances and Taxability – Perquisites – Valuation of perquisites – Provident Funds – Deduction from salaries (Theory & Advanced problems).

#### **B. Income from House Property:**

Annual Value-Self occupied property and let out property – deemed to be let out property – Permissible deductions. (Theory & Advanced problems).

**(8 Lectures)**

### UNIT – III: HEADS OF INCOME: BUSINESS & PROFESSION

#### **Profits & Gains of Business or Profession:**

Meaning of Business Profession and Vocation-deductions expressly allowed – Depreciation – Specific disallowances – Method of accounting – Maintenance of Books of Account – Audit of Accounts [Theory & Problems]

**(10 Lectures)**

## **UNIT – IV: HEADS OF INCOME: CAPITAL GAINS & OTHER SOURCES:**

### **A Capital Gains:**

Definitions – exemptions – computation of Capital Gains – Capital Gain in case of depreciable assets – [Theory & Problems]

### **B. Income from Other Sources:**

Chargeability – Deductions – Amounts not deductible.

**(8 Lectures)**

## **UNIT – V: COMPUTATION OF TAXABLE INCOME**

Clubbing of income – Set off and carry forward of losses – Deductions from Gross Total Income – Computation of Taxable Income of an Individuals and Hindu Undivided Families. (Theory & Problems) **(10 Lectures)**

## **UNIT – VI: ASSESSMENT OF FRINGE BENEFITS:**

Taxable entities, Fringe Benefits and their Valuation, Rate and Payment of Fringe Benefits Tax. (Theory & Problems) **(4 Lectures)**

**(Total Lectures 48)**

Notes:

- 1. Amendments made prior to commencement of Academic Year in the relevant act should be considered*
- 2. Theory questions will carry 30% marks.*
- 3. Problems will carry 70% marks.*

### *List of Books Recommended for Study*

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice
2. Dr. Bhagawati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. B.B.Lal & N.Vashisht: Direct Taxes (Pearson)
6. S. S. Gupta: Service Tax (Taxmann)
7. R. Mohan Lavis : Service Tax (Bharat Publishers, New Delhi)

**Semester: II**

**Course Title: SPECIAL AREAS IN ACCOUNTING**

**Course Code: 203**

**PAPER :III**

**Objectives:**

- i. To gain the ability to solve problems relating Special areas in accounting and accounting for Service Sector.
- ii. To understand the Financial Reporting Practices.
- iii. To familiarize with procedure of accounting. for Taxes

**UNIT – I: ACCOUNTING FOR CONSTRUCTION CONTRACTS**

**Introduction-Accounting Treatment- Percentage of Completion Method,**

Completed Contract Method. Provision for foreseeable losses- Principles to be followed while taking credit for profit on incomplete contracts, valuation & disclosure of Work-in-progress, escalation clause, preparation of contract accounts.AS7 **(8 Lectures)**

**UNIT – II: ACCOUNTING FOR CORPORATE RESTRUTURING**

Amalgamation – Absorption – External reconstruction, (Advanced problems only) – Internal Reconstruction – Preparation of Scheme of Internal Reconstruction – Share Buy-Back – Demerger. **(10 Lectures)**

**UNIT – III: FUND BASED ACCOUNTING**

. Introduction-Special Features of Accounting for Educational Institutions, Accounting for Government Grants. **(8 Lectures)**

**UNIT – IV: SERVICE SECTOR ACCOUNTING**

**A.** Hotel accounting – introduction - visitors' ledger.

**B.** Hospital accounting – Introduction– capital and revenue expenditure OPD & IPD Register.

**C.** Transport Undertaking – Introduction – preparation of final accounts – Accounting of Roadways – Preparation of final accounts (problems on roadways) Log Book. **(8 Lectures)**

## UNIT V: CORPORATE FINANCIAL REPORTING:

Issues and problems with reference to published financial statements of Companies.  
Financial Reporting in respect of Mutual Funds, Non Banking Financial Companies, Merchant Bankers, Stock Brokers  
**(8 Lectures)**

## UNIT VI: ACCOUNTING FOR CORPORATE TAXATION

**A. Accounting for Income Tax:** Provision for Taxation –Advance Tax-Completion of Assessment-Corporate Dividend Tax-Tax Deducted at Source- Fringe Benefit Tax- Deferred Tax as per AS.22.

**B. Accounting treatment of Excise Duty and CENVAT:**Accounting at the time of payment of Excise Duty, Cenvat Credit availed and utilized for input and Final Product and Capital Goods.

**C. Accounting of State Level Value Added Tax. (VAT):** VAT Credit incase of Inputs/Supplies,Capital Goods. Accounting for Liabilities adjusted from VAT credit receivable balance- Inputs and / or Capital Goods. Valuation of Inventories of Inputs and Final Products and Capital Goods.

**D. Accounting under Service Tax.** Basics of Service Tax-Accounting Groups and Accounting Heads-Accounting Entries at raising Invoice and receipt of payment.- Booking of expenses and making payment.

**(6 Lectures)**  
**(Total Lectures 48)**

### **Notes:**

- 1 Theory questions will carry 20% marks.
- 2 Practical problems will carry 80% marks.

### *List of Books Recommended for Study*

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F.Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGrawHill).
7. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr.Ashok Sehgal & Dr .Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).
9. Guidance Notes issued by Institute of Chartered Accountants of India. on :
  - a. Accounting for State level Value Added Tax::
  - b. Accounting for Fringe Benefits Tax :
  - c. Accounting for Corporate Dividend Tax::
  - d. Accounting Treatment for Excise Duty:
10. Taxmann’s Journal on Service Tax: Volume 10.Part 7. (2007) :Accounting under Service Tax by Pravin Dhandharia

**Semester: II**

Course Title: BUSINESS TAX ASSESSMENT & PLANNING

**Course Code: 204**

PAPER – IV

1. Objectives:

- i. To provide understanding of Direct Tax including Rules pertaining there to and application to different business situations.
- ii. To understand principles underlying the Service Tax.
- iii. To understand basic concepts of VAT.

UNIT – I: ASSESSMENT OF VARIOUS ENTITIES:

1. Assessment of firms and their partners
2. Assessment of Companies
3. Assessment of Co-operative Societies
4. Assessment of Local Authority
5. Assessment of Mutual Concerns
6. Assessment of Charitable Trusts  
(Theory & Problems)

**(12 Lectures)**

UNIT – II: MISCELLENEOUS

Income Tax authorities, Return of Income, Procedure for Assessment –Types of assessment, Appeals and Revision, Deduction of Tax at Source – Advance payment of Tax – Deduction and Collection of Tax At Source-Interest and penalties, Offences and Prosecutions – Refund of Tax.  
**(12 Lectures)**

UNIT – III: TAX PLANNING

Meaning of tax planning and management, tax evasion and tax avoidance-Nature and scope of tax planning and management in the corporate sector-Justification of corporate tax planning and management. Tax Planning considerations in relation to Business.

**(8 Lectures)**

## UNIT – IV: WEALTH TAX

Scheme of Wealth Tax-Incidence of Wealth Tax-Assets to be included in Net Wealth-Exempted Assets-Valuation of Assets and Wealth Tax Liability -Assessment and Penalties. (Theory & Problems)

**(6 Lectures)**

## UNIT – V: SERVICE TAX

**Service Tax:** Applicability and Services covered – Valuation of taxable services for service tax – Payment of Service Tax – Registration – Furnishing of Return – Maintenance of Record – Other obligations (Theory only).

**(6 Lectures)**

## UNIT – VI: VAT

The Basic concept of VAT-how VAT operates-merits& demerits of VAT-a brief overview of state level VAT in India

**(4 Lectures)**

**(Total Lectures 48)**

(. VAT is not to be studied with reference to any particular State VAT Law.)

*Notes: 1. Amendments made prior to commencement of Academic Year in the relevant act should*

*be considered.*

*2. Theory questions will carry 30% marks.*

*3. Problems will carry 70% marks*

### **Scheme of Marking for Semester II**

(a) Income Tax	70 Marks
(b) Wealth Tax	10 Marks
(c) Service Tax	10 Marks
(d) VAT	10 Marks

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Total Marks      100  
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### *List of Books Recommended for Study*

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice
2. Dr. Bhagawati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. B.B.Lal & N.Vashisht: Direct Taxes (Pearson)
6. S. S. Gupta: Service Tax (Taxmann)
7. R. Mohan Lavis : Service Tax (Bharat Publishers, New Delhi)

**B : ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**Semester I**

**103 Advanced Cost Accounting Paper - I**

**Objective:** To provide adequate knowledge on cost accounting practices.

**Level of knowledge - Advanced**

	<b>Overview of basic concepts in Cost Accounting</b>	<b>Lectures</b>
<b>Unit – I:</b>	Elements of costs: Elements of cost Material, Labour and Overheads. Material : Material Purchase procedure, storage and inventory Control	<b>10</b>
<b>Unit – II:</b>	Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit Rating.	<b>10</b>
<b>Unit – III:</b>	Overheads : Meaning, Classification, allocation, Apportionment and absorption, accounting of overheads.	<b>10</b>
<b>Unit - IV</b>	<b>Methods of Costing</b> 2.1) Job costing, Batch costing, Unit costing, 2.2) Contract costing, Process costing, operating costing, farm costing	<b>12</b>
<b>Unit - V</b>	<b>Life cycle costing:</b>  Introduction – Product Life cycle – Phases and Characteristics of Product Life Cycle – Stages of Product Life Cycle – Product Life Cycle Costing – Features and benefits of Life Cycle Costing.	<b>6</b>  <b>48</b>

**Note : 50% Marks for Theory and 50% Marks for Practical problems.**

**Areas of Practical Problems**

- i) Accounting of overheads
- ii) Methods of Costing

**List of Books, Journals recommended for Study.**

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems  
Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad : Principles and Practice of Cost Accounting  
Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhas Jagtap : Practice in Advanced. Costing and Management  
Accounting Niraii Prakashan, Pune
4. Malz, Curry, Frank : Cost Accounting - Taraporwalla.
5. Hom R Green : Cost Accounting, Management Emphasis  
PreticHall of India Pvt. Ltd.
6. S.P. Iyengar : Cost Accounting Principles and Practice  
Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting  
Taxmarin's, New Delhi
8. M.N. Arora : Cost Accounting Principles and practice  
Vikas Publishing House Pvt. Ltd., New Delhi.
9. S.N. Maheshwari: Cost Accounting Theory and Problems  
Mittal Shree Mahvir Book Dept. New Delhi.
10. B.S. Khanna : Cost Accounting Principles and Practice.
11. V.K. Sexena : Cost Accountant Textbook –  
Sultan Chand and Sons, New Delhi.
12. John Hs : 1) Management Accountant - ICWA of India  
Calcutta  
2) Chartered Accountant - ICA of India New Delhi.
13. ICWA Publication : 1) Introduction of Costing System  
2) Inventory Control.  
3) Getting Ready for Maintenance of Cost Records.  
4) Activity Based Costing.
- 14.. Cost Accounting – Bhatta HSM, Himalaya Publication
15. Cost Accounting – Prabhu Dev , Himalaya Publication
16. Advanced Cost Accounting – Made Gowda, Himalaya Publication  
Website : [www.myicwai.com](http://www.myicwai.com)



## Semester I

### ADVANCED COST ACCOUNTING AND COST SYSTEMS

#### 104 Costing Techniques & Responsibility Accounting Paper - II

**Objective** : To equip the students for designing and implementing cost control, cost reduction programme and different cost system.

**Level of knowledge** - Advanced Techniques of Costing

**Lectures**

<b>Unit I :</b>	Budgeting & Budgetary Control -Types of Budget, Key and limiting factor, Fixed and Flexible Budget, Cash Budget, Zero Base Budget (ZBB)	<b>12</b>
<b>Unit II :</b>	Standard Costing - concepts of Standard costs, setting up of standards: Variance analysis - Material Labour, Overheads Sales and Profit.	<b>12</b>
<b>Unit III</b>	<b>Uniform Costing;</b> Reasons for differences in Cost and Costing Practices. The application of Uniform Costing, Advantages and limitations of Uniform Costing.	<b>6</b>
<b>Unit IV:</b>	<b>Inter Firm Comparison-</b> Meaning, Advantages and Dis advantages	<b>6</b>
<b>Unit V:</b>	<b>Responsibility Accounting and Reporting :-</b>  Definition, Meaning, Principles, Controllable arid Non-controllable costs, Centers of Control, Cost Centers, Revenue Centre, Responsibility Centre, Profit Centre, Performance Measurement. Reporting to different levels of Management.	<b>12</b>

**48**

Note : 50% Marks for Theory and 50% Marks for Practical Problems.

**Areas of Practical Problems :**

- 1) Budgetary Control
- 2) Standard Costing.

**List of Books, Journals recommended for Study.**

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems  
Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad : Principles and Practice of Cost Accounting  
Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhas : Practice in Advanced. Costing and Management  
Jagtap Accounting Niraii Prakashan, Pune
4. Malz, Curry, : Cost Accounting - Taraporwalla.  
Frank
5. Hom R Green : Cost Accounting, Management Emphasis  
PreticHall of India Pvt. Ltd.
6. S.P. Iyengar : Cost Accounting Principles and Practice  
Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting  
Taxmarin's, New Delhi
8. M.N. Arora : Cost Accounting Principles and practice  
Vikas Publishing House Pvt. Ltd., New Delhi.
9. S.N. Maheshwari: Cost Accounting Theory and Problems  
Mittal Shree Mahvir Book Dept. New Delhi.
10. B.S. Khanna : Cost Accounting Principles and Practice.
11. V.K. Sexena : Cost Accountant Textbook –  
Sultan Chand and Sons, New Delhi.
12. John Hs : 1) Management Accountant - ICWA of India  
Calcutta  
2) Chartered Accountant - ICA of India New Delhi.
13. ICWA : 1) Introduction of Costing System  
Publication 2) Inventory Control.  
3) Getting Ready for Maintenance of Cost Records.  
4) Activity Based Costing.
- 14.. Cost Accounting – Bhatta HSM,Himalaya Publication
15. Cost Accounting – Prabhu Dev , Himalaya Publication
16. Advanced Cost Accounting – Made Gowda,Himalaya Publication

Website : [www.myicwai.com](http://www.myicwai.com)

## M.COM Part I

### Semester II

#### ADVANCED COST ACCOUNTING AND COST SYSTEMS

##### 203 Application Of Cost Accounting. Paper - III

**Objective:** To provide adequate knowledge on cost accounting practices.

**Level of knowledge** - Advanced

		<b>Lectures</b>
<b>Unit I -</b>	<b>Treatment of Certain Items:</b> General Principles of Treatment of, Depreciation, Amortization of Interest on Capital, Cost of Finance, Research and Development Cost, Material Losses- Waste, Scrap, Spoilage, Defectives.	<b>12</b>
<b>Unit II -</b>	<b>Value Chain Analysis -</b> Introduction - Definition – Role of Management Accountant – Value Chain Analysis – approach for assessing competitive advantage – value chain analysis v/s conventional management accounting.	<b>12</b>
Unit III -	Cost Book Keeping and Reconciliation between Cost and financial Accounts:  Cost Book- keeping, Cost Ledgers, interlocking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs, Methods.	12
Unit IV -	Productivity:  Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity V/s Efficiency. Capacity- Theoretical, Practical and idle capacity, Capacity utilization and effect of same on cost. Measures to improve productivity- Technical, Financial, Operational Measures. Restructuring of activities- Business Process Re-engineering- elementary knowledge. Human aspect of productivity.	12
		<b><u>48</u></b>

**Note :** 50% Marks for Theory and 50% Marks for practical problems.

### **Areas of Practical Problems:**

- i) Reconciliation of Cost and Financial Profit
- ii) Measurement of Productivity.

### List of Books, Journals recommended for Study.

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems  
Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad : Principles and Practice of Cost Accounting  
Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhas Jagtap : Practice in Advanced. Costing and Management  
Accounting Niraii Prakashan, Pune
4. Malz, Curry, Frank : Cost Accounting - Taraporwalla.
5. Hom R Green : Cost Accounting, Management Emphasis  
PreticHall of India Pvt. Ltd.
6. S.P. Iyengar : Cost Accounting Principles and Practice  
Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting  
Taxmarin's, New Delhi
8. M.N. Arora : Cost Accounting Principles and practice  
Vikas Publishing House Pvt. Ltd., New Delhi.
9. S.N. Maheshwari: Cost Accounting Theory and Problems  
Mittal Shree Mahvir Book Dept. New Delhi.
10. B.S. Khanna : Cost Accounting Principles and Practice.
11. V.K. Sexena : Cost Accountant Textbook –  
Sultan Chand and Sons, New Delhi.
12. John Hs : 1) Management Accountant - ICWA of India  
Calcutta  
2) Chartered Accountant - ICA of India New Delhi.
13. ICWA : 1) Introduction of Costing System

Publication

2) Inventory Control.

3) Getting Ready for Maintenance of Cost Records.

4) Activity Based Costing.

14.. Cost Accounting – Bhatta HSM,Himalaya Publication

15. Cost Accounting – Prabhu Dev , Himalaya Publication

16. Advanced Cost Accounting – Made Gowda,Himalaya Publication

Website : [www.myicwai.com](http://www.myicwai.com)

## M.COM Part I

### Semester II

#### B - ADVANCED COST ACCOUNTING AND COST SYSTEMS

##### 204 Cost Control And Cost System. Paper - IV

**Objective** : To equip the students for designing and  
Implementing cost control, cost reduction programme and different cost system.

#### Level of knowledge - Advanced

#### Lectures

Unit – I:	Cost Control and Cost Reduction: Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its implementation: Methods and Techniques-	10
<b>Unit – II:</b>	<b>Value analysis</b> and Value Engineering. Just-In-Time (JIT), Activity Based Costing (ABC)	<b>06</b>
Unit – III:	Marginal Costing, Cost – Volume - Profit Analysis and differential Costing : Marginal Costing- Meaning, Concept of variability of cost, contribution P/V ratio, Break-: Even- Analysis, Margin of Safety, Cost- Volume- Profit Analysis- Procedure and Practical, application. Differential Costing- Differential costs, Differential cost analysis, Features of differential costing, Practical application.	12
Unit - IV :	Pricing Decision: Introduction – Pricing of Finished Product – Theory of price – Pricing Policy – Principles of Products Pricing – New Product Pricing – pareti Analysis	08
Unit - V	Costing System Design and Installation : Study of Production Process, Objective. Selection of Method of Costing, Creating Cost Center and Cost Codes: Deciding basis of apportionment of various overheads, Deciding Methods of absorption. Fixing responsibility and designing suitable MIS. Designing and Installing Cost System in Computer Environment.	12

**Note : 50% Marks for Theory and 50% Marks for Practical Problems.**

Areas of Practical Problems :

**1) Marginal Costing.**

2) Pricing Decisions.

List of Books, Journals recommended for Study.

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems  
Taxman's Allied Services Pvt. Ltd. New Delhi
2. N.K. Prasad : Principles and Practice of Cost Accounting  
Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhas Jagtap : Practice in Advanced. Costing and Management  
Accounting Niraii Prakashan, Pune
4. Malz, Curry, Frank : Cost Accounting - Taraporwalla.
5. Hom R Green : Cost Accounting, Management Emphasis  
PreticHall of India Pvt. Ltd.
6. S.P. Iyengar : Cost Accounting Principles and Practice  
Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting  
Taxmarin's, New Delhi
8. M.N. Arora : Cost Accounting Principles and practice  
Vikas Publishing House Pvt. Ltd., New Delhi.
9. S.N. Maheshwari: Cost Accounting Theory and Problems  
Mittal Shree Mahvir Book Dept. New Delhi.
10. B.S. Khanna : Cost Accounting Principles and Practice.
11. V.K. Sexena : Cost Accountant Textbook –  
Sultan Chand and Sons, New Delhi.

12. John Hs :  
1) Management Accountant - ICWA of India  
Calcutta  
2) Chartered Accountant - ICA of India New Delhi.
13. ICWA :  
Publication :  
1) Introduction of Costing System  
2) Inventory Control.  
3) Getting Ready for Maintenance of Cost Records.  
4) Activity Based Costing.
14. Website : [www.mycwai.com](http://www.mycwai.com)



**M.Com. Part I**  
**C - Business Practices and Environment**  
**Semester I**  
**Paper I - Organised Trade and Markets**

Unit I	Introduction :- Nature and scope of Business in the modern context- Objectives of Business-Study of various policies- Product buying ,selling price and Credit policies.	8 Periods
Unit II	Service Sector :- Role ,importance and development of Service Sector in India- Business Practices with reference to E-Commerce.	8 Periods
Unit III	State in Trade:- Concept of State Trading –Arguments for and against State Trading-Role of State Trading Corporation(STC) and Food Corporation of India (FCI) -State and privatisation of trading activities..	8 Periods
Unit IV	Organised and Regulated Markets:- Meaning and importance- Features of Organised Commodity Markets and Regulated Markets-Produce Exchanges – Meaning,Organisation and Management,Objectives and Services offered-Produce Exchanges in India-Forward Markets-Meaning and importance.	8 Periods
Unit V	Co-operative Marketing :- Co-operative Marketing-objectives-Need-features-structure- Functions-Advantages-and Working.	8 Periods
Unit VI	Security Markets:- Meaning-functions-structure-constitution and management – Listing of securities-Price fluctuations-Regulations and control- Role of Securities Exchange Board of India (SEBI)-its guidelines-Stock Exchanges in India.	8 Periods

**Recommended Books:-**

1. Principles of Business Organisation	Acharya,Govekar	A.R.Sheth & Co.
2. Principles and Practice of Marketing	Mamoria ,Joshi	Kitab Mahal
3. Regulated Markets	W.R.Natu	
4. Marketing CO-operative Way	G.S.Kamat	Maharashtra State Co-opUnion
5. Future Trading and Control	Ram Desai	
6. Bombay Money Market	H. parekh	
7. Commodity Marketing and	P.L.Gadgil	Shubhada Saraswat

**M.Com. Part I**

C - Business Practices and Environment

Semester I

Paper II Business Environment and Policy

- Unit I:- Business Environment - Meaning ,Importance, Nature and scope of Environment-Levels of Environment-Macro environment – International Business Environment. **8 Periods**
- Unit II:- Environment –Various approaches-various aspects- Natural, Social, Economical, Political, Educational, Technological, Legal and Cultural . **8 Periods****
- Unit III Business Environment in India –before independence and after independence -Globalisation and its impact on business environment in 21<sup>st</sup> century. **8 Periods****
- Unit IV The Economy- its analysis and functioning of economic systems – Market economy system-Profile of Indian Economy-Its growth and Economic Reforms. **8 Periods****
- Unit V Problems of growth –unemployment, Poverty, regional imbalance, Social injustice, Inflation, Parallel economy, Lack of technical knowledge and information. **8 Periods**
- Unit VI Business Environment and problems of pollution-Types of pollution-Water, Air and Noise-sources and effects-various measures for controlling the pollution. **8 Periods****

Recommended Books:-

1. Global Economy and Business Environment Francis Cheranilan Himalaya publishing house Text & Cases ( Edn 2001)
2. Business Environment Chllaaghan, Ellison Edward Arnold
3. Economic Enviroment of Business SYBA k Misha, Puri Himalaya publishing house
4. Indian Business trough ages FICCI Oxford University Press

Recommended Journals/Periodicals :-

1. Arth Vijnyan

2. The Economic Times
3. Economic and Political Weekly.

**M.Com. Part I**

C - Business Practices and Environment

Semester II

Paper III Modern Business Practices

Unit I	<p>Chamber of Commerce and Trade Associations Organizations, objectives and functions-Maharashtra chamber of commerce, Industries and Agricultural and their local branches, Mahratta Chamber of Commerce, Commerce Industries &amp; Agriculture, Indian Merchants Chamber</p>	8 Periods
Unit II	<p>Federation of Indian Chamber of Commerce and Industries (FICCI) Association of Chamber of Commerce Confederation of Indian Industries (CII)</p>	8 Periods
Unit III	<p>Public Enterprises and Public Utilities Objectives, functions and Organization of public Enterprises and Public Utility – Management practices of Public enterprises in India – Efficiency – Autonomy and control of public Enterprises – recent practices and policies in public Enterprises and Public Utilities.</p>	8 Periods
Unit IV	<p>Agricultural Business Practices Characteristics of Agriculture Business – Nature of Indian Agriculture – Government policies related to agricultural business- Problems and prospects of Agricultural Business – Agricultural Taxation policy.</p>	8 Periods
Unit V	<p>Agricultural products and Farms Services Nature and disposal of Agricultural by-products-Farm waste- cost of recycling of farm waste.</p>	8 Periods
Unit VI	<p>Allied agricultural business - Dairy Poultry – Bio – Manures, etc WTO and its impact on agri-business practices.</p>	8 Periods

Recommended Books:-

1.Principles of Business Orgnisation	Acharya Govekar	A.R. Sheth and Co
2.Principles of Practice of Marketing	Mamoria, Joshi	Kitab Mahal
3.Regulated Markets	W. R. Natu	
4.Marketing Co-Operative Way	G.S. Kamat	Maharastra state Co-op Union
5.Future Trading and Control	Ram Desai	
6.Bombay Money Market	H.T.Y.B.A Parekh	
7.Commodity Marketing and	P.L. Gadgil	Shubhada Sarswat, Distributive Trade Pune

**M.Com. Part I**  
**C - Business Practices and Environment**  
**Semester II**  
**Paper IV Business Environment Analysis**

Unit I	Indian Industrial Environment – Growth of industries in public and private sectors in India – small and cottage industries mergers and acquisitions. Foreign investment- Foreign Technology and MNCs	8 Periods
Unit II	Financial Environment of Business- Indian Money Market- Growth of capital Market in India- Banking financial institutions- Role of Public, Private, and Co-operative Banks- Role of foreign banks and non Banking Institutions.	8 Periods
Unit III	Environmental Analysis- Meaning and importance- Techniques of Analysis 1 .Verbal and Written Information 2 .Search and scanning 3 .Spying 4 .Forecasting Limitation of these techniques Competitions analysis Rivalry Amongst existing firms, threat of new entrants treat of substitutes- Bargaining power of suppliers and buyers.	8 Periods
Unit IV	Problems of growth –unemployment, Poverty, regional imbalance, Social injustice, Inflation, Parallel economy, Lack of technical knowledge and information.	8 Periods
Unit V	Global Environment- Natural Social, Cultural, Demographic and technological environment and its impact on world trade.	8 Periods

**Recommended books :**

1. Global Economy and Business Environment Text & Cases ( Edn 2001)	Francis Cheranilan	Himalaya publishing house
2. Business Environment	Chhlaaghan, Ellison	Edward Arnold
3. Economic Environment of Business	SYBA k Misha, Puri	Himalaya publishing house
4. Indian Business through ages	FICCI	Oxford University Press

Recommended Journals/Periodicals :-

1. Arth Vijnyan
2. The Economic Times
3. Economic and Political Weekly.

**D - Business Administration**  
**(Semester-I)**

**Total Marks:100**

**Paper I – Production and Operations Management**

**Objective:** - To impart knowledge regarding production and management techniques, process, tools, and acquaint the students with the knowledge of marketing functions, techniques and strategies. On successful completion of this course (Syllabi) a student will

- 1) acquaint himself with the functioning of Production Department, will understand production activities, processes, operations
- 2) He will be conversant materials planning and resources, techniques of inventory control and quality management.

**Unit-I**

**Introduction to Production & Operations Management (10)**

Meaning & Functions  
Types of Production Systems  
Mass Production/Flow line, Continuous,  
Intermittent, Batch production, Job Lots etc,  
Service Systems, - Recent trends in production and service system  
Plant layout – Objectives, basic principles, types, Safety considerations and environmental aspects.

**Unit-II**

**Product Design and Development**

**(7)**

Product Design – Meaning – Responsibility, factors, determining the design characteristics of good design, Production Department Stages of Product Design, Factor responsible for product development, tools of product development, product planning, standardization, simplification and diversification.  
Techniques of Product Development.

**Unit-III**

**Production Planning & Control**

**(7)**

Production Planning and Control – Meaning, objectives, important procedures,  
Production Planning, Routing, Scheduling, ERP integrated system  
Dispatch, follow up, production control -meaning, objectives – factors – factors affecting  
production control, problems and cases

#### **Unit – IV**

##### **Materials Management (5)**

Materials Requirement Planning  
Meaning – scope, Purchasing, -function – Purchase procedure  
Store keeping –function – objectives  
Inventory control in Materials Management – Importance, Objectives, and Methods and  
techniques

#### **Unit-V**

##### **Logistic (5)**

Meaning Importance and scope of logistic management  
Logistics Subsystems – warehousing, Inventory Control, Material Handling, Order  
Processing, Transportation  
Logistics and cost control JIT technique, Spare parts Management  
Computerization

#### **Unit-VI**

##### **Quality Management and Productivity (14)**

Meaning, measurement, techniques, factors affecting productivity  
measures to boost productivity – ISO 9000 to ISO -4000 – role of NPC  
Effects of liberalization & globalization on operations management Problems of  
rationalization, automation, and computerization.  
Preventive Maintenance, Inspection and Quality Control, Kizen five s'-GMP (Good  
Manufacturing Practices)  
Quality Circles, TQM

#### **List of Books Recommended:-**

1. Production and operation Management – By B. S. Goel  
(Pragati Prakashan)
2. Production and Operations Management – By S. N. Chary  
(Tata Mcgraw Hill)
3. Modern Production and Operation Management -By Elword Buffa
4. Production Planning and Inventory Control –By Magee Budman  
(Tata Mc Graw Hill)
5. ISO 9000 – A manual for TQM – By Suresh D. Saurabh  
(S. Chand Publication)

6. Essentials of Business Administration By K. A. Shantappa
7. A Key of Production Management – By Kalyani Publication, Lundhiyana



**M.Com.**  
**(Semester-I)**  
**D - Business Administration**

**Financial Management Paper-II**

Total Marks: 100

**Objective:-**

- 1) To develop ability to analyse and interpret various tools of financial analysis and planning.
- 2) To gain knowledge of management and financing of working capital.
- 3) To understand concepts relating to financing and investment decision.

**Unit I: Introduction:**

Meaning & definition of Financial Management, Role of Finance Manager, Goals of Financial Management, Financial systems(in India) – Financial Assets, Financial Markets, Financial Intermediaries, Regulatory Infrastructure (RBI,SEBI), Trends in Indian Financial System  
(10)

**Unit II: Investment Decisions:**

Capital Expenditure Decisions, Capital budgeting-purpose, process, types of capital investment decisions, capital budgeting techniques, capital rationing,  
Investment Decision Methods – Average Rate of Return (ARR), Pay Back, Internal Rate of Return(IRR), Present Value Approach (10)

**Unit III: Financial Statements and Financial Analysis:**

Financial Statements – Concept, their anatomy, Balance Sheet and its utility, Income Statement and its utility, limitation of financial statements. Financial Analysis –Types of analysis, utility, Techniques of Financial Analysis  
Fund Flow Analysis (8)

**Unit IV: Ratio Analysis:**

Nature of ratios – significance of ratios as tools of analysis, limitations, various ratios – Liquidity Ratios, Leverage Ratios, Activity Ratios, Profitability Ratios, Invisibility Ratios (6)

**Unit V: Management of Working Capital—I(Overview)**

Nature of working capital, understanding working capital management- its significance –circular flow concept, Factors affecting working capital requirements Financing of working capital (6)

### **Unit V: Management of Working Capital—II (Cash, Inventory and Receivables Mgt.)**

Problems of Managing cash, strategies of cash management, allocation of funds between cash near cash assets, finance manager and inventory management – determining optimum level of inventory, problems receivables management, its goals, formulating suitable credit policy, designing collection policy (8)

#### **List of Books recommended for Studies:-**

1. Dr. Prassanna Chandra – Financial Management Theory & Practice published by McGraw Hill 6th Edition
2. Financial Management and Policy – By Dr. R. M. Shrivastava, Himalaya Publishing House
3. Indian Financial System – Bharati Pathak  
Dorling Kindersley (India) Pvt. Ltd.
4. Business Finance – S. C. Kuchal
5. Financial Management – I. M Pandey
6. Financial Management – Study material by Alpha group ICFAI Hyderabad
7. Financial Management – Dr. P. V. Kulkarni
8. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri  
Published by Pearson Education 12<sup>th</sup> Edition

**D - Business Administration**  
**SEM- II - Marketing Management**  
**PAPER III**

**Total Marks: 100**

**Objective:**

- 1. To enable the student to acquaint himself with various aspects of marketing management.**
- 2. To impart knowledge regarding consumer behavior customer relationship and understanding of brand management**

**Unit I – Introduction** **(8)**

Marketing: Definition & concepts of Marketing and marketing Management  
Evolution of Marketing (Marketing Orientation)

Types of Marketing:

1. Tele Marketing, E-Marketing.
2. Services Marketing
3. Rural Marketing -- Features, Importance and Difficulties\Problems, Suggestions for Improvement of rural markets.

Marketing planning, research and information system

**Unit II -- Consumer Behavior** **(8)**

Meaning and Concept  
Buying Motives and Consumer Behavior  
Environment Influence on Consumer behavior:  
Economic, Political, Technological, Global etc  
Consumer Behavior Models and Consumerism  
Consumer Education and Protection  
Ethics in Marketing

**Unit III**  
**Customer Relationship Management(CRM)** **(8)**

Concept, Significance and Problems  
Customer Integration Management (CIM)  
Attracting, Retaining and Growing Customers, Forming Strong Customer Bonds  
Customer Database and CRM

**Unit IV**  
**Marketing Strategy** **(8)**

Product, Price, Place, Promotion and Process Strategies  
New Product Development Strategy, Failure of a new Product, Causes and Remedies  
Strategies over Product Life cycle  
International Marketing as a Strategy

## **Unit V**

### **Marketing Communication and Brand Management**

**(8)**

Meaning, Concept, and Importance  
Media Management:  
Media Selection  
Media Effectiveness  
Developing an effective Media Plan  
Role of a Media Manager, Advertising Campaign approaches  
New Trends in Marketing Communication

## **Unit-VI**

### **Brand Management**

**(8)**

Brand and Branding, Brand Equity, Measurement of Brand Equity, Brand Awareness and Brand Association  
Brand Loyalty –level of brand loyalty, Strategies to build and maintain Brand Loyalty

### **List of Books Recommended:-**

1. Introduction to Marketing- Theory and Practice By Adrian Palmar – Oxford Publication
2. Marketing Management By Philip Kotler, Kevin Lane Keller Publication Pearson Education
3. Marketing Management By Rajan Saxena – Tata McGraw Hill
4. Marketing Management – By S. A. Shertekar
5. Modern Marketing Management – UBS Publication Distribution Limited  
By- R. S. Davar
6. Marketing – Biplab S. Rose – Himalaya Publication House
7. Marketing Management – P. K. Agrawal Pragati Prakashan,
8. Marketing Management – Analysis, Planning, Control  
By Philip Kotlar (Prentice Hall Delhi)
9. Readings in Marketing Management'  
- Himalaya Publications House, Mumbai
10. International Trade and Export Management  
- Francis Cherunilam
11. Principles and Practice of Marketing in India  
- Dr, C,. B. Mamoria, Joshi, Mulla
12. Marketing Management – J. C. Gandhi
13. Marketing Management – Dr. B. K. Chatterji
14. Rural Marketing – Krishna Havaladar
15. Brand Management – The Indian Context By YLR Moorthi (Vikas Publishing House)
16. Customer Relationship Management – A step by step approach  
By H. Peeru Mohamed, A sagadevan (Vikas Publishing House)

**D - Business Administration**  
**Financial Policies & Practices**  
**Paper - IV**

Total Marks: 100

**Objective:-**

- 1) To gain knowledge of management and financing of working capital.
- 2) To understand concepts relating to financing and investment decision.

**Unit I: Profit Planning**

Concepts and basics of profit planning, approaches to profit planning Break Even Analysis, Proforma Income statement,

Retention of earnings, Depreciation considerations (8)

**Unit-II: Dividend Policies**

Optimal Dividend policy, variables influencing dividend policy, types of dividend policy, forms of dividend payment.

Implications of Over Capitalization and Under Capitalization (6)

**Unit III: Financial Management of Business Expansion: –**

Business Combination, acquisitions, mergers, Conceptual Aspects, forms, Formulation of Acquisition Strategy, Assessment of Financial Implications of Potential acquisition. Projected Profit & Loss Account statement, Balance Sheet, Cash Flow Statements etc. (8)

**Unit IV: New Financial Instruments:-**

Floating rate bonds, Zero Interest Bonds, Deep Discount Bonds, Commercial Papers, P. Notes (Participatory Notes) Financial Derivatives- Derivative Market –Meaning, Benefits, Needs, Types, Features – Derivative market in India – Forwards, Futures and options

Securitization of Assets – concept, mechanism, utility, growth in foreign countries and in India (8)

**Unit V:**

Lease Financing – nature, types, potentiality of leasing as a source of business finance, Venture Capital – Concept, dimensions, its functions – Venture capital in developing countries and in India, Operational Highlights, Regulatory Framework in India, Prerequisites for success (8)

**Unit VI: International Financial Management :-**

World monetary system – Important Features, Foreign exchange market & rates

International parity relationships

Financing of foreign operations, Modes and Methods

exchange markets: markets and dealings (8)

**List of Books recommended for Studies:-**

9. Dr. Prassanna Chandra – Financial Management Theory & Practice published by McGraw Hill 6th Edition
10. Financial Management and Policy – By Dr. R. M. Shrivastava, Himalaya Publishing House
11. Indian Financial System – Bharati Pathak  
Dorling Kindersley (India) Pvt. Ltd.
12. Business Finance – S. C. Kuchal
13. Financial Management – I. M Pandey
14. Financial Management – Study material by Alpha group ICFAI Hyderabad
15. Financial Management – Dr. P. V. Kulkarni
16. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri  
Published by Pearson Education 12<sup>th</sup> Edition

**M.Com. Part-I**  
**Syllabus w.e.f. 2008-09**  
**E - Commercial Laws and Practices**

Marks **100**

**Semester – I**

**Paper – I : Information System and E-commerce Practices**

**Objectives**

1. To impart knowledge about E-commerce and to make the students familiar with E-Commerce and E-Commerce strategy, Technologies and Applications
2. To get acquainted with the concepts and application of Information Technology in Businesses.

**No. of Lectures**

**Unit I :**            **Introduction to E-Commerce :**

**08**

History meaning and scope of E-commerce – Definition of E-commerce – Advantages/Benefits of E-commerce - Technical and Non-technical limitations of E-commerce.

**Unit II :**            **Application of E-commerce :**

**10**

Basic in E-commerce – Introduction to E - commerce Modules – B2B Modules, Advantages and disadvantages of B2B – B2C Modules – Electronic Retailing and malls. The process of electronic shopping, Electronic Catalogs, interactive advertising and marketing – Benefits and limitations of internet advertising – Impact of E- commerce on business opportunities in E- commerce.

**Unit III :**            **Inter organization and global information system :**

**08**

Type of organizational system – Global information system – benefits of global information system – Introduction to electronic data inter change [EDI] [EDI definition, benefits of EDI, limitations of EDI, EDI transaction and EDI Application.] Electronic fund transfer and Inter organisationed system.

**Unit IV :**            **Internet, Intranets and Extranets**

**08**

Introduction to Internet – Definition of Internet – Components of Internet – Business use of the Internet – Categories of Internet – Introduction to Intranet – Definition of Intranet – Advantages and disadvantage of Intranet – Components of Internets Information Technology Structure – Introduction to Extranet – Definition of Extranet – Application of Extranet – Relationship between Internet, Intranet and Extranet – Difference between Internet and Extranet

**Unit V :      E-commerce Supporting Functions :**

**08**

Purchase and sale procedure Supply Chain Management [SCM], Definition of SCM – Value chains in e-commerce, Value chain management – Electronic Payment system authentication of payment, mode of payment. Electronic credit and debit cards, smart cards and electronic cash – digital signature, electronic certificate, secure electronic transaction protocol.

**Unit VI :      Portals and Gateway**

**06**

Introduction to Portals – Definition of Portal – Function of Portals – Portal Technologies – Features of Portals – Portals in India – Advantages of Portals – Electronics Commerce Portals – Introduction to Gateway – Proxy Application Gateway – Proxy Gateway Advantages – EDI Gateways – Payment Gateways.

**Books Recommended**

1. E-commerce – C.S.V. Murthy, Himalya Publishing House
2. E-commerce – Devid Whiteley – McGraw Hill
3. Guide to Cyber Laws – By Rohnay D. Ryder [Wadhwa, Nagpur]
4. E-commerce – P. Joseph – PHI
5. E-commerce – The cutting edge of business – K. Bajaj and Nog TMH.
6. Information Technology in business – J.A. Senn – Prentice Hall
7. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.
8. Text book on Intellectual property rights – N.K. Acharya, Asia Law House.

**M.Com. Part-I**  
**Syllabus w.e.f. 2008-09**

**E : Commercial Laws and Practices**

Marks **100**

**Semester – I**

**Paper – II : Intellectual Property Laws**

**Objectives**

1. To understand the nature, importance of Intellectual Property and Protection of Intellectual Property
2. To get acquainted with various Intellectual property Laws and Rights
3. To make the student familiar to Intellectual Property.

**Semester – I**

**Lectures**

**Unit I : Intellectual Property:**

**12**

Basic concepts of Intellectual property Laws – Nature of Intellectual property – commercial exploitation of Intellectual property – Enforcement of rights and remedies against infringement – Intellectual property and economic development – Intellectual property and cultural development – Intellectual property rights [meaning and forms of IPR] International Convention – world court [Functions]

**Unit II : Patents: (Introduction and Procedure)**

**08**

Historical overview of Patent law – meaning and purpose of patent – Application of Patent [Joint application, application by firm & company by employer by foreigner, by Indian Citizen] Advantages of Patent to inventor – Patentable and non-patentable inventors – Procedure for obtaining Patents – rights and obligations of Patent holder [Patentee].

**Unit III : Patents (Infringement and Authorities):**

**06**

Meaning of Infringement – Acts of Infringement – Suit and Defence against Infringement Reliefs for Infringement – Offences and Penalties – Patent office [Jurisdiction] – Appellate authorities – Powers and obligations of Central government – Unfair Practices - Patent Agent – [Qualifications, Rights, Disqualification for registration as a Patent Agent ]





**M.Com. Part-I**  
**Syllabus w.e.f. 2008-09**  
**E - Commercial Laws and Practices**

**Semester-II**  
**Paper-III: E-Security and Cyber Laws**

**Marks-100**

**Objectives:-**

1. To impart Knowledge regarding E-Security and internet security
2. To make student familiar with various provisions of Cyber Laws and Information Technology Act.

No. of Lectures

**Unit I: Internet Security**

**08**

Introduction to Internet Security – Secure Transactions – Computer Monitoring – Privacy Issues – Privacy on the Internet – Corporate E-mail privacy – Computer Crimes – Types of Computer Crime – Specific Threats – Attacks on Computer Systems – Major types of Security Problems/Common Threats – E-Commerce and Security – Security for Internet Trading – Electronic Security Challenges

**Unit II: E-Security**

**06**

Introduction to Security – Electronics Security – Information useful to Intruders- Types of Intruders – Attacking Methods – Accidents Occurrence Security Practices – Security Tools – Network Security

**Unit III: Introduction of HTML and XML : [Hyper Text Markup language and Extensible Markup language ]**

**10**

Features of HTML – front page explorer – front page editor – features of front page editor – creating and adding web pages – adding hyperlinks and enhancing web pages – Introduction of XML, definition of XML, comparison of HTML and XML, Advantages, disadvantages and application of XML.

**Unit IV: Introduction to cyber laws :**

**08**

Cyber crimes and cyber laws – Clauses in the information technology Bill – Taxation – E-Governance – Role Internet service provider [ISP] Cyber Regulation Advisory committee – Violation, damages and penalties – Cyber – flying – The cyber regulation Appellate Tribunal [composition, qualifications, powers and rights]

**Unit V: Information Technology Act – 2002 [part-I] :**

**08**

Contents of legislation –Variation by agreement –writing – signature – original evidence [Indian Law] – Retention electronics records formation and validity of contracts – Attribution electronic records – Acknowledgement of receipt – Time and place of dispatch and receipt of electronic record – carriage of goods – Duties of subscriber.

**Unit VI : Information Technology Act – 2002 [part-II] :**

**08**

Penalties – Under Section 43 to 47.  
Offences – Under Section 65 to 78.  
Miscellaneous – Under Section 80 to 94.

**Books Recommended**

1. E-commerce – C.S.V. Murthy, Himalya Publishing House
2. E-commerce – Devid Whiteley – McGraw Hill
3. Guide to Cyber Laws – By Rohnay D. Ryder [Wadhwa, Nagpur]
4. E-commerce – P. Joseph – PHI
5. E-commerce – The cutting edge of business – K. Bajaj and Nog TMH.
6. Information Technology in business – J.A. Senn – Prentice Hall
7. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.
8. Text book on Intellectual property rights – N.K. Acharya, Asia Law House.

**M.Com. Part-I**  
**Syllabus w.e.f. 2008-09**

**E : Commercial Laws and Practices**

Marks **100**

**Semester – II**

**Paper – IV : Laws Relating to Copyright and Designs**

**Objectives**

1. To understand the nature and scope of Intellectual Property laws
2. To get acquainted with various provisions of Intellectual property laws
3. To make the student familiar to Intellectual Property laws

**Lectures**

<b><u>Unit I:</u></b>	<b><u>Copyright (Introduction and Procedure):</u></b> Historical evolution of the law on copyright-meaning of copy right scope of copyright-object of copy right technology-content and substance of copy right [special work can have copy right] period of copy right license-Application for registration of copyright	<b><u>08</u></b>
<b><u>Unit II:</u></b>	<b><u>Copyright (Infringement and Regulatory Authorities):</u></b>  Infringement of copyright [ several circumstance like literary work, dramstick work, musical work, photographs etc.] Remedies against infringement-offences and penalties-copyright society [Function and right].	<b><u>08</u></b>
<b><u>Unit III:</u></b>	<b><u>Industrial Designs : [The Designs Act-2000 ]</u></b>  Introduction-procedure for registration of design [Registerability of a design Application and registration] who can file an application for registration of a design-infringement [piracy] of a registered design-Defences which may be set up by the defendant.	<b><u>08</u></b>
<b><u>Unit IV :</u></b>	<b><u>Layout Design Act 2000</u></b>  Introduction – Registerable and Prohibitible Layout Designs – Registration Procedure of Layout Design – Rights Conferred by Registration - Assignment and Transmission of Layout Design – Infringement of Design and its Remedies – Regulatory Authorities – Appropriate office and Jurisdiction of Layout Design Registry – Appellate Board – Offences Penalties and Procedures – Miscellaneous Provisions.	<b><u>08</u></b>



**M. Com. Part I**  
**Semester –I**  
**F - Co-operation and Rural Development**  
**Revised From June 2008**

*Co-operative Movement in India: Paper I*

*Marks : 100*

**Objectives**

1. To acquaint the student with the co-operative movement.
2. To develop the capability of students for knowing different types of Cooperatives.
3. To aware the role of State and central Govt. in development co-operative sector.
4. To give basic knowledge about formation of co-operative society and its administration

Unit No	Name of the Topic	Periods
1	<b><i>Co-operation Movement in India:</i></b> Evolution of Co-operative Movement in the India - Pre and Post Independence period - Indian planning and Co-operatives - Globalization and Co-operative	<b>10</b>
s2	<b><i>Co-operative Legislation in India :</i></b> Study of Maharashtra state co-operative societies act 1960 and rules 1961 with up to date amendment in connection with a. Registration b. Members and their rights c. Properties and funds d. Management e. Audit enquiry inspection & supervision f. Settlement of disputes g. Liquidation h. Appeal revision & Review	<b>10</b>
3	<u>Government Control Over co-operatives</u> Legal, Administrative	<b>10</b>
4	<b><i>Reports of various committees on Co-operation:</i></b> All India Rural Credit Survey Committee (AIRCS), Rural Credit Review, Report of Committee on inauguration of Co-operative Credit CRAFTICAD Report Committee on Co-operative administration Mirdha Committee Report, Godbole Report, Dubhashi Report Vaidyanathan Committee Report.	<b>12</b>

5	<i>Institutional Support to Co-operatives</i> NABARD ,NCDC, Maharashtra Rajya Sahakari Bank	<b>10</b>
	<b>Total Periods</b>	<b>48</b>
	<b>List of Books Recommended for Study</b> <ol style="list-style-type: none"> <li>1. G. S. Kamat: New Dimensions of Co-operative Management</li> <li>2. G. S. Kamat: Cases in Co-operative Management</li> <li>3. K. K. Taimani: Co-operative Organization and Management</li> <li>4. I L O: Co-operative Management and Administration</li> <li>5. B. C. Mehta: Consumer Co-operation in India.</li> <li>6 Dr.Gangadhar Kayande Patil Sahakar- Chaitany Publication Nasik</li> <li>7 Prof L.P.Wakale and Dr.G.H.Barhate -Sahakari Vikas- Sheth Publishing Mumbai</li> </ol>	

**M. Com. Part I**  
**Semester -II**  
**F - Co-operation and Rural Development**  
**Revised From June 2008**

*ORGANIZATION OF CO-OPERATIVE BUSINESS: PAPER II*

*Marks : 100*

## Objectives

- 1 To acquaint the student with the co-operative movement.
- 2 To develop the capability of students for knowing different types of Cooperatives.
- 3 To aware the role of State and central Govt. in development co-operative sector.
- 4 To give basic knowledge about formation of co-operative society and its administration

Unit No	Name of the Topic	Periods
1	<p><b><i>Introduction:</i></b>  Principles of Co-operation and Principles of Management Integration of the two in Cooperatives-Reference of Management functions in Co-operatives Professionalisation of Cooperative Management.</p>	10
2	<p><b><i>Organization of Co-operatives</i></b>  Organization Structure of Co-operatives-Organization Chart for large scale Co-operative business, Banking Units - Communication and leadership in Co-operative organization - Federal Structure of Co-operative organization - control over co-operative, Co-operative Audit and cooperative taxation.</p>	10
3	<p><b><i>Role of Institutions in the Co-operative Training-</i></b>  <u>Co-operative Training - importance of job oriented cooperative training-National Co-operative Union, National center for Co-operative- National council for Co-operative training- State Co-operative Union- District Co-operative Union.</u></p>	10
4	<p><b><i>Co-operative Education</i></b>  Importance, Need, Role of Institutions in the Co-operative Training- Vaikuntbhai Mehata National Co-operative Institute-</p>	8



5	<p><b><i>Special Study of Co-operatives in Maharashtra</i></b></p> <p>a) Co-operative Sugar Factory- Growth role of Co-op. Sugar Factory in Rural Development- Defects and problems  b) Dairy Co-operatives progress and problems.  c) Housing Co-operatives  d) Non- agricultural Credit Co-op. Societies.</p>	10
	<b><i>Total Periods</i></b>	<b>48</b>
	<p><b><i>List of Books Recommended for Study</i></b></p> <p>1 G. S. Kamat: New Dimensions of Co-operative Management  2 G. S. Kamat: Cases in Co-operative Management  3 K. K. Taimani: Co-operative Organization and Management  4 I L O: Co-operative Management and Administration  5 B. C. Mehta: Consumer Co-operation in India.  6 Dr.Gangadhar Kayande Patil Sahakar- Chaitany Publication Nasik  7 Prof L.P.Wakale and Dr.G.H.Barhate -Sahakari Vikas- Sheth Publishing Mumbai</p>	

## F - Co-operation and Rural Development

Revised From June 2008

### International Co-operative Movement : Paper III

Marks : 100

### Objectives

- 1 To acquaint the student with the co-operative movement.
- 2 To develop the capability of students for knowing different types of Cooperatives.
- 3 To aware the role of State and central Govt. in development co-operative sector.
- 4 To give basic knowledge about formation of co-operative society and its administration

Unit No	Name of the Topic	Periods
1	<b>Introduction</b> Origin and Growth of Co-operative Movement in the World - Co-operative movement in the World - Cooperation in the post industrial revolution of Great Britain - Modern Co-operation Definition concept and nature of Co-operation - c.	10
2	<b>Co-operation in Social/Economic Systems:</b> Co-operation Capitalistic System - Co-operation in Socialistic System-Co-operation in Fixed Economy - the Co-operative - Is it a System or a sector? International Co-operation. The International Co-operation Alliance (ICA).	10
3	<b>Co-operative Movement in the World:</b> Co-operative Movement in the UK, USA, USSR, China, Japan, Yugoslavia, Israel and Sweden.	8
4	<b>Principles of Co-operation and their Application-</b> Modified Principles-Economics of Co-operation - Philosophy of Co-operation	10
5	<b>Role of Co-operative Movement in Global Economy</b> <i>Emerging trends in Co-operative institutions the world over</i>	10
	<b>Total Periods</b>	<b>48</b>
	<b>List of Books Recommended for Study</b> <ol style="list-style-type: none"><li>1 G. S. Kamat: New Dimensions of Co-operative Management</li><li>2 . S. Kamat: Cases in Co-operative Management</li><li>3 K. K. Taimani: Co-operative Organization and Management</li><li>4 I L O: Co-operative Management and Administration</li><li>5 B. C. Mehta: Consumer Co-operation in India.</li><li>6 Dr.Gangadhar Kayande Patil Sahakar- Chaitany Publication Nasik</li><li>7 Prof L.P.Wakale and Dr.G.H.Barhate -Sahakari Vikas- Sheth Publishing Mumbai</li></ol>	

**M. Com. Part I**  
**Semester -II.**  
**F - Co-operation and Rural Development**  
**Revised From June 2008**

**MANAGEMENT OF CO-OPERATIVE BUSINESS: PAPER IV**

Marks : 100

**Objectives**

- 1 To acquaint the student with the co-operative movement.
- 2 To develop the capability of students for knowing different types of Cooperatives.
- 3 To aware the role of State and central Govt. in development co-operative sector.
- 5 To give basic knowledge about formation of co-operative society and its administration

<b>Unit No</b>	<b>Name of the Topic</b>	<b>Periods</b>
<b>1</b>	<b><i>Co-operative Business Promotion</i></b> Problems of Economic and commercial viability - Services to members: Role of Co-operative Department - Criteria for appraising performance of Co-operative business: Organizational, Operational and financial-social responsibilities of Co-operative business - Industrial relation in Co-operative business.	<b>10</b>
<b>2</b>	<b><i>Business Policies and Practices (Managerial Evaluation) in following</i></b> <ol style="list-style-type: none"><li>1. Sugar Co-operatives</li><li>2. Dairy Co-operatives</li><li>3. Credit Co-operatives.</li><li>4. State cooperative Bank</li><li>5. District Cooperative Bank</li><li>6. Primary Agricultural Credit Societies.</li></ol>	<b>10</b>
<b>3</b>	<b>Evaluation of the following Co-operative Business Sectors</b> <ol style="list-style-type: none"><li>1. Agriculture processing</li><li>2. Housing</li><li>3. Marketing.</li></ol>	<b>10</b>
<b>4</b>	<b><i>Success Stories of Co-operative Institutions</i></b> <ul style="list-style-type: none"><li>➤ Pravara Co-operative organization, Pravaranagar</li><li>➤ Warana Co-operative organization, Warnanagar</li><li>➤ Shetkari Sahakaari Sangh, Kolhapur</li><li>➤ Gokul Sahakari Sangh, Kolhapur</li><li>➤ Anand Dairy Co-opeatives Gujrath</li></ul>	<b>10</b>

5	<p><i>Problems of Co-operatives</i></p> <p>a) Sugar Industry. b) Non-agriculture credit Co-operative. c) Dairy Co-operative</p>	8
	<b>Total Periods</b>	<b>48</b>
	<p><b>List of Books Recommended for Study</b></p> <ol style="list-style-type: none"> <li>1 G. S. Kamat: New Dimensions of Co-operative Management</li> <li>2 G. S. Kamat: Cases in Co-operative Management</li> <li>3 K. K. Taimani: Co-operative Organization and Management</li> <li>4 I L O: Co-operative Management and Administration</li> <li>5 B. C. Mehta: Consumer Co-operation in India.</li> <li>6 Dr.Gangadhar Kayande Patil Sahakar- Chaitany Publication Nasik</li> <li>7 Prof L.P.Wakale and Dr.G.H.Barhate -Sahakari Vikas- Sheth</li> </ol> <p><i>Publishing Mumbai</i></p>	

**M.Com Part - I**  
**Paper- I**  
**G - Advanced Banking and Finance**  
**Law and Practice of Banking in India**

- To acquaint the students with legal framework in which the Indian banking is working today.
- To make the students aware about the latest developments in the field of banking law.
- To enable the students to understand modern banking practices.
- To enable the students to establish a link between the legal provisions and the practical aspects of banking.

**FIRST SEMESTER**

Paper I - Legal Framework of Banking

**Unit One**

**Banking Regulation Act, 1949**

Provisions relating to:

Definition (Sec -5)

Functions of banking companies (Sec -6)

Restrictions on business of banking companies (Sec -8, 19 and 20)

Powers of the RBI (Sec -21, 35 and 36 to 36 AD)

Winding up of a banking company (Part III and III-A of the Act)

Applicability of the act to cooperative banks (Sec- 56).

**Unit Two**

**The Negotiable instrument Act, 1881**

Provisions relating to:

Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments

Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15),

Dishonour of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A),

Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (sections 138 to 147).

## Unit Three

### **A) The Reserve Bank of India Act, 1934**

Provisions relating to:

Incorporation, Capital management and Business (Sec 3 to 19)  
Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory  
Collection and furnishing of credit information (45 A to 45 G)  
Penalties (Sec 58 B to 58 -G), Changing role of the RBI.

### **B) The Foreign exchange Management Act, 1999**

Provisions relating to:

Preliminary (Sec 1-2),  
Regulation and management of foreign exchange (Sec 3 to 9) Authorised person (Section 10 to 12)  
Contravention and penalties (Section 13 to 15)  
Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).

## Unit Four

### **A) Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002**

Provisions relating to:

Preliminary (Section 1 and 2)  
Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A)  
Enforcement of security interest (Section 13 to 19)  
Central registry (Section 20 to 26)  
Offences and penalties (Section 27 to 30)  
Miscellaneous (Section 31 to 41)  
Relevant amendments between 2004 and 2008.

**SECOND SEMESTER**  
**Paper II – Banking Law & Practices**

**Unit One**

**Introduction to Prevention of Money Laundering Act, 2002**

Provisions relating to:

Preliminary (Section 1 and 2)

Offence of money laundering (Section 3 and 4)

Attachment, adjudication and confiscation (Section 5 and 11)

Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15)

Summons, searches and seizures (Section 16 and 24)

The RBI guidelines.

**Unit Two**

**Banker customer relationship**

Definition of a banker and a customer

Banker customer relationship as debtor- creditor, agent-principal and trustee-beneficiary

Features of the relationship

Banker's duty of secrecy of customers' accounts: Credit Information Bureau of India limited

Right of set off, Garnishee order, Law of limitation, Termination of relationship

Customer's service : Goiporia Committee Norms.

**Unit - Three**

**Asset - Liability Management**

Definition of assets and liabilities,

Asset liability mismatches on the grounds of locations, maturity, return and currency

Risks while managing the assets and liabilities : Liquidity risk, Interest rate risk,

Premature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management

Management of loan portfolio with special reference to Non Performing Assets (NPAs) :

Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms)

Strategic approach in reduction of non performing assets Management of investment

Portfolio- Regulatory aspects.

## **Unit-Four**

### **Hi-tech banking and Mergers and Acquisition in banking sector**

Electronic payments, (Internet, Phone and Mobile banking)

Electronic Clearing System, Debit, ATM and Credit cards, Electronic Funds Transfer,

RTGS (Real Time Gross Settlement), Toll Free Number Facility

Meaning of Merger and Acquisition : Recent cases of mergers and acquisition in Banking sector of India - Consolidation of Banks.

### **List of Books and Journals :**

- Tanna's 'Banking', Law and Practice in India Banking
- P.N. Varshney, Banking : Law and Practice
- Justin Paul and Padmalatha Suresh : Management of Banking and Financial Services
- All relevant and recent Bare Acts
- Indian Institute of Bankers : Laws and Practices relating to banking
- All journals published by Indian Institute of Banking and Finance



**M.COM.PART-1**  
**SPECIAL PAPER - 2**

**G - ADVANCED BANKING AND FINANCE**  
**Paper III - CENTRAL BANKING**

- To study the functions of central bank
- To understand monetary policy and its instruments

**FIRST SEMESTER**

**CENTRAL BANKING**

**Unit - One**

**Evolution of central banking**

Origin and evolution of central banking.

Need and rationale of central bank.

Evolution of Reserve Bank of India (R.B.I.)

**Unit - Two**

**The Reserve Bank of India as currency authority and banker to Government**

- A) The Reserve Bank as currency authority :
- Issue of currency notes
  - Asset backing for note- issue
  - Distribution of currency
  - Currency chests
  - Recent developments in currency management.
- B) The Reserve Bank as banker to Government :
- Maintenance of Government accounts.
  - Banker to the Central Government and the State Governments
  - Management of public debt

**Unit - Three**

**Regulation and supervision of Reserve Bank over Commercial banks.**

Regulation and supervision over commercial banks :

- Licensing of banks
- Opening of new banks
- Branch Licensing
- Foreign banks
- Cash reserves and liquid assets
- Prudential norms, capital and reserves
- Control over methods of operation
- Para banking activities
- Control over management

- Annual accounts and audit
- Subsidiaries of commercial banks
- Credit Information Bureau
- Insurance
- Inspection of banks : Board for financial Supervision (BFS) and system of inspection.

#### **Unit - Four**

##### **Non-banking financial companies (NBFCs)**

- Regulatory framework for NBFCs :
- Measures for supervision over NBFCs.

## SECOND SEMESTER

### Paper IV - MONETARY POLICY

#### Unit - One

##### Money supply measures

- Money supply measures of the Reserve Bank of India
- Concept of High powered money
- Recommendations of the Working Group on 'Money Supply : Analytics and methodology of compilation (Chairman : Dr. Y.V. Reddy), 1998
- Money supply and price stability.

#### Unit - Two

##### Monetary management

Objectives of monetary policy: Price stability, Generation of employment, Exchange rate stability, Balanced growth etc., conflict between objectives.

#### Unit - Three

**A) Instruments of monetary policy:** mechanism and effectiveness of following instruments.

- 1) Quantitative instruments
  - Variations in Bank Rate
  - Open Market Operations and
  - Variable Reserve Ratio
- 2) Qualitative instruments
  - Margin requirements
  - Credit rationing
  - Moral suasion
  - Direct action
  - Publicity

**B) A review of monetary policy of the Reserve Bank of India in the last five years- Recent policy changes announced by the R.B.I.**

## **Unit - Four**

### **Development and promotional role of the Reserve Bank of India and its implications.**

- 1) R.B.I. and rural credit : priority sector advance, regional rural banks, development of farm sector and non-farm sector.
- 2) R.B.I. and industrial finance : establishment of institutional, lending policy for commercial banks, coordination between term lending institutions, bridge loans, rehabilitation of sick industrial units.
- 3) R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to promote exports

### **Recommended books/ Journals**

1. Reserve Bank of India functions and working (latest edn.) R.B.I.
2. Monetary Economics for India, Dr. Narendra Jadhav
3. Central Banking for emerging market economies, A. Vasudevan
4. Monetary and financial sector reforms in India : A central banker's perspective, Dr. Y.V. Reddy
5. Indian economy : Essays on money and finance, Dr. C. Rangarajan.
6. Reserve Bank of India Bulletin
7. Annual Report on Trend and Progress of Banking in India.

## **H - ADVANCED MARKETING**

### **SEMESTER – I**

#### **Paper I - Marketing Techniques**

##### **Marks: 100**

Objectives: To study and critically analyze the basic concepts & techniques in Marketing

##### **UNIT I - INTRODUCTION**

Evolution of Marketing – Components of Marketing, Functions of Marketing, Significance of Marketing, Relevance of Marketing in developing economy. Marketing organization and Environment – Meaning, Scope, importance and different forms of organization, Marketing Environment – Meaning factors, Internal and external Marketing organization

Lectures 8

##### **UNIT II - MARKETING MIX & PRICE MIX**

Definition, meaning elements and importance of marketing mix, **Product mix** – Product Planning and development product testing. Product Life Cycle – Managing the product in product life cycle. Branding and Packaging – Meaning, Need, objectives and factors influencing pricing decision, pricing method

Lectures 8

##### **UNIT III - PROMOTION MIX & PHYSICAL DISTRIBUTION**

Elements of promotion mix, Sales promotion system. Recent trends in promotion strategy, marketing communication

**Physical Distribution** – Definition, Characteristics, Intermediate - Type of Channel – factors considered in Channel decision, Direct selling shopping molls etc. New Product Decision Process - Types of new products - Test Marketing a new product

Lectures 8

##### **UNIT IV - SALESMANSHIP & ADVERTISING**

Meaning, elements, importance of sales organization. Sales forecasting and budgeting – Qualities of good salesman. Role of sales manager. Advertising – Setting the advertising objectives – Role of advertising, advertising media – advertising budget – evaluating advertising effectiveness – profile of advertising agencies in India. Recent trends in modern advertising - Evaluating marketing communication programs - Message evaluation, reorganization test etc.

Lectures 8

##### **UNIT V - MARKET SEGMENTATION**

Meaning, definition, different ways to segmentation – essentials of effective market segmentation, comparison between differential marketing and concentrated marketing. Tele Marketing, e-Marketing, Service Marketing, Rural Marketing – features, importance, difficulties of rural markets. Market Evaluation and Controls - Types, process, obstacles to marketing control - Marketing Audit

Lectures 8

## **UNIT VI - MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH**

Concept and components of a Marketing Information System – Marketing Research – Meaning and Scope – marketing research procedure – types and techniques of Marketing Research – Management use of Marketing Research - Social responsibility of marketing organizations.

Lectures 8  
Total Lectures 48

### **Books Recommended**

1. Philips Kotlers – Marketing Management
2. Marketing Management Cravens – Hills – Woodruff
3. Marketing – A Managerial Introduction – Gandhi
4. Marketing Information System – Davis – Olsan
5. Consumer Behavior – Schiffman – Kanuk
6. Principles and Practice of Marketing – John Frair

## **H - ADVANCED MARKETING**

### **SEMESTER – I**

#### **Paper II - CONSUMER BEHAVIOUR**

**Marks: 100**

**Objectives:** To impart knowledge regarding marketing management, techniques, process and tolls and develop understanding of the marketing functions techniques and strategies

### **CONSUMER BEHAVIOUR**

#### **UNIT I INTRODUCTION**

Definition – Consumer Behaviour & Marketing, Stages in Marketing, Application of Consumer Behaviour Science, Changing Role of Product, Marketer and Consumer, Customer Behaviour – Family – Woman, Rural Consumer, Special Area Consumer

(8)

#### **UNIT II CONSUMER PERCEPTION**

Meaning & Concept and importance of Consumer Perception, Formation of Perception – Perception Process, Consumer Perceptions in Services Sector, Perception & Brand. Consumer Perception of Risks.

(8)

#### **UNIT III CONSUMER LEARNING AND ATTITUDE**

Learning Theories – Stimulus Response Theory, Generalization, Cognitive Learning Theory, and Branding.

Attitude – Definition and Importance, Formation of Attitude, Attitude Motivate, Role of Influences- Influences of Family, Influence of Groups & Peers, Influence of Media. Attitude Behaviour Relationship.

(8)

#### **UNIT IV CONSUMER RESEARCH**

Process of Research, Defining Area & Objectives Collection & Evaluation of Secondary Data, Designing Appropriate Primary Research. Analyzing and Testing of Data and Formulating Conclusion.

(8)

#### **UNIT V MOTIATION**

Concept of Motivation – Motivation Process, Positive & Negative Motivation – Integrity of Motivation – Hierarchy of Needs – Emerging Concept of Involvement

(8)

## **UNIT VI CONSUMER PROTECTION & BUSINESS ETHICS**

Consumer Protection – Role of Government – Consumer Protection Legislation in India – Role of Media – Ethics in Business and its relevance to the study of Consumer Behaviour – Can Ethics be taught? Ethics in operations

(8)

Total 48 hours

### **Books Recommended**

1. Consumer Behavior – Hawkins, Best, Coney – TMH, 9/e, 2004
2. Consumer Behaviour – Concepts Applications & Cases – M S Raju & Dominique Xardel
3. Consumer Behavior – Leon Schiffman, Leslie Lazar Kanuk – Pearson / PHI, 8/e
4. Consumer Behavior In Indian Perspective – Suja Nair – Himalaya Publishers
5. Customer Behavior – A Managerial Perspective – Sheth, Mittal – Thomson,
6. Cross cultural marketing – Robert Rugimbana and Sonny Nwankwo
7. Customer Relationship Management – Peeru Ahamed & Sagadevan – Vikas Publishing
8. Consumer Behaviour- Walker
9. Consumer behaviour- Louden, Delebeta
10. Consumer Behavior - J.Paul Peter
11. Consumer Behaviour – Concepts Applications & Cases – M S Raju & Dominique Xardel



## **H - ADVANCED MARKETING**

### **SEMESTER – II**

#### **Paper – III CUSTOMER RELATION MANAGEMENT & RETAILING**

**Marks: 100**

Objectives: To impart knowledge regarding customer relationship management, & retailing techniques, process and tools and develop understanding of the CRM & retailing functions techniques and strategies

#### **CUSTOMER RELATION MANAGEMENT & RETAILING**

##### **UNIT I INTRODUCTION**

Conceptual foundation of Relationship Management, Evolution of relationship management- significance in Indian context 8 Lectures

##### **UNIT II RELATIONSHIP MARKETING**

Relationship marketing of Services Vs. Relationship marketing in Consumer markets - Buyers sellers relationships - Relationship marketing in Mass markets, relationship marketing and marketing strategy 8 Lectures

##### **UNIT III INFORMATION TECHNOLOGY & CRM**

Role of Information Technology in building, maintaining and enhancing profitability design and analysis – Digital Marketing – Dynamics of Website – Behavior of a Consumer in the digital world – Internet Marketing & Logistics 8 Lectures

##### **UNIT IV RETAILING**

Retailing – Definition – Significance and Importance – Indian Vs. Global scenario – Types of Retailing – Store Retailing – Non-store Retailing – Types of retailers  
Retail location – Factors affecting retail location decision – Site selection – Factors affecting site selection – Steps in selecting site – Location based retail strategies 8 Lectures

##### **UNIT V STORES DESIGN**

Store design – Store layout – Types of layouts – Factors affecting store layout – Retailing image mix – Store Façade  
Store administration – Floor space management - Space mix – Managing store inventories and displays – Customer service – CRM in retailing- Cashiering process – Managing in-store promotions and events 8 Lectures

## **UNIT VI RETAIL SUPPLY CHAIN MANAGEMENT**

Retail supply chain management – Definition – Integrated supply chain planning – Vendor Development – Quick Response Inventory Planning – Floor Ready Merchandise – Electronic data exchanges and bar coding – Managing reverse logistics

8 Lectures

Total 48 Lectures

### **Books Recommended**

- 1) Strategic Marketing Management - David Aaker
- 2) Customer Relationship Management – Jagdish Seth, Parvatiyar, Shainesh
- 3) Handbook of Relationship Marketing – Jagdish Sheth, Atul Parvatiyar
- 4) Leading Through Relationship Marketing – Richard Batterley
- 5) Relationship Marketing – S. Shajahan
- 6) Customer Relationship Management – Jagdish Seth., Atul Parvatiyar, G. Shainesh
- 7) Retail Management – Gibson Vedamani
- 8) Channel Management & Retail Marketing – Meenal Dhotre
- 9) Retail Marketing Management – David Gilbert
- 10) Retailing Management – Swapna Pradhan
- 11) Retail Management – Ron Hasty & James Reardon
- 12) Retail Marketing Management – Swapna Pradhan

**M. Com Part – I**

**H- ADVANCED MARKETING**

**SEMESTER – II**

**Paper – IV SERVICES MARKETING**

**Marks: 100**

Objectives: To impart knowledge regarding services marketing, process and tools and develop understanding of the services marketing functions techniques and strategies

**SERVICES MARKETING**

**UNIT I INTRODUCTION**

Services –Nature of Services, Characteristics of Services - Intangibility, Inconsistency, Inseparability and Inventory, Classification of Services, Goods – services continuum – Search, experience and credence attributes, Consumer versus Industrial services, Growth in services sector - Global & Indian Scenarios, Importance of Services Marketing.

8 Lectures

**UNIT II SERVICES MARKETING MIX PART A**

Extended Services Marketing Mix: Going Beyond the 4 Ps - Introduction to the 7 Ps marketing mix –  
**Product** –Service product – Standalone service products and service products bundled along with tangible products – Service Life Cycle –Service Quality Models– Gronroos model – PZB Gaps model - SERVQUAL & SERVPERF.

**Price** – Factors involved in pricing a service product – demand variation and capacity constraints – measures to respond to changes in demand – strategies to manage perishability - reshaping demand using effective pricing - pricing under various conditions.

**Place** - Distribution Strategies for Services – Challenges in Distribution of Services – Role of internet.

**Promotion** – Promotion objective and plans for services – Personal Selling – Advertising and Sales Promotion in Service Industry - Increasing use of below the line promotions.

10 Lectures

**UNIT III SERVICES MARKETING MIX PART B**

**People** – The key role of people in a service business – Services marketing triangle – Service profit chain - service encounter – training and development of employees – motivation and empowerment.

**Physical evidence** – services cues – nature of physical evidence - importance of physical evidence in understanding services – tangibilising through physical evidence.

**Process** – Strategies for managing inconsistency - Service blueprinting – employees role in services – customers role in services– Customer Service in Service Marketing – Monitoring and Measuring customer satisfaction – order taking and fulfillment - managing the waiting process - Defects, failures and Recovery - Service Guarantee - Handling complaints effectively.

8 Lectures

#### **UNIT IV SERVICES MARKETING STRATEGY**

Services Marketing Strategy - Services Market Segmentation – Problem areas of segmentation - Targeting - Positioning and Differentiation of Services – Positioning the intangibles – Perceptual maps.  
8 Lectures

#### **UNIT V ROLE AND MANAGEMENT OF SERVICES**

Strategic role of services – every business in a service business - contribution of services to customer satisfaction, sustainable competitive advantage, services as key differentiators for even manufacturing industries.

Managing the services marketing effort – performance measurement – enhancement and control – customer encounter management.  
8 Lectures

#### **UNIT VI INFORMATION TECHNOLOGY AND SERVICES MARKETING APPLICATIONS**

Role of IT services. e services – online Consumer Behavior – Self service technologies - Services marketing applications – Financial services, Hospitality services, Education services, IT services, Hotel services, Event management services, Consultancy services, Retailing services, Telecommunication services, Not-for-profit services and Social services, Government services, NGO services, etc.  
6 Lectures

Total 48 Lectures

#### **Books Recommended**

- 1) Services Marketing - Zeithaml & Bitner
- 2) Services Marketing: Integrating Customer Focus Across the Firm – Valarie A. Zeithaml
- 3) Services Marketing - Christopher Lovelock
- 4) Service Marketing - Rampal & Gupta
- 5) Essence of Services Marketing - Ardian Payne
- 6) Services Marketing - S.M.Jha
- 7) Services Marketing - Helen Woodruffe