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	Semester II
		Code	
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	Semester IV
	Code	
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 two hours duration of 60 Marks. The examination is to be conducted by the College (to be converted into out of 20). The Semester end Examination will be of three hours duration of 80 marks for regular students and the paper of 80 marks will be converted to 100 marks for external 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:-

First Class with 70% and above 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%

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) Business Statistics, (d) Advanced Accounting and Taxation (e) 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.

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<u>UNIT – I: INTRODUCTION</u>

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)

<u>UNIT – II: FINANCIAL STATEMENT ANALYSYS</u>

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)

<u>UNIT IV- FUND FLOW AND CASH FLOW STATEMENT</u>

- 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)

<u>UNIT – V: WORKING CAPITAL MANAGEMENT</u>

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

Important Note

Revised draft of the syllabi of Strategic Management

M. Com - Sem I

In view of the suggestions received and the discussions held with senior faculty members, certain topics are deleted & some are readjusted. Revised draft is as follows.

Students are allowed to write the answers in Marathi Medium.

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:

(8)

- Concept, Characteristics of Strategic Management.
- Strategic Management Process Components Policy and Strategic Management.
- Management Ethics-nature and Approaches.

2. Strategy Formulation and Strategic Analysis:

(12)

- Company's Goals, Mission, Vision.
- Social Responsibility The stakeholders Approach.
- Analysis of Business Environment
 - * External Environment Factors Economic
 - * Industry Environment
 - * Internal Analysis
 - a. Resource Based view of the Firm.
 - b. Value Chain Analysis
 - c. Core Competencies
 - d. Swot Analysis

3. Strategic Planning & Strategic Options:

(8)

- Meaning, Concept, Steps in Strategic Planning, Advantages and Disadvantages
- Growth and Defensive Strategic.
 Mergers, acquisition, Joint Ventures and Strategic Alliance.

4. Strategy Implementation:

- Implementation Issues, Planning and Allocating Resources, Financing Planning, Manpower Planning
- Organizational Structures factors affecting choice of Structure, Degree of Flexibility and Autonomy.

5. Functional Strategy:

(12)

(8)

- i) Marketing Strategy Nature, Significance, Formulation
- ii) Production Strategy Need, Formulation
- iii) Research and Development Strategy -Need, Formulation
- iv) Human Resource (HR) Strategy Acquisition, Motivation of Human Resource
- v) Financial Strategy Need, objectives
- vi) Logistic Strategy.

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.8th Edition Sultan Chand and Sons, New Delhi
- 4. Strategic Management -Formulation, Implementation and Control By John A PearceII, Richard B. Robinson Jr. 9th 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. 2nd 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, 6th Edition, Addision 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.
- 13. Strategic Management Formulation, Implementation and control in a dynamic environment-Abbass F Alkhafaji Jaico Publishing House Ahmedabad
- 14. Strategic Management Concepts & cases 10th edition- Fred R David
- 15. Strategic Management By Pradeep Kumar Sharma, Nirali Prakashan Pune
- 16. Strategic Management B Hiriyappa, New Age International (P) Ltd Publishers
- 17. Text book of Strategic Management V C Mathur, Macmillan India Ltd. 2005
- 18. Strategic Management & Business Policy Azhar Kazmi, Tata McGraw_Hill Publishing Co Ltd.

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)

<u>UNIT – II: COST OF CAPITAL</u>

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)

<u>UNIT – III: MARGINAL COSTING:</u>

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 BUDTETORY CONTROL

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

<u>UNIT – VI: STANDARD COSTING</u>

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 arraignments.

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 & Measurementuse 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 son rues 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: COSOLIDATED 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 Asserts 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)

<u>UNIT – VI: BRANCH ACCOUNTS</u>

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: INCOMME 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 allowanced – 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)

<u>UNIT – II: ACCOUNTING FOR CORPORATE RESTRUTURING</u>

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/Supples, 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
- Assessment of Charitable Trusts (Theory & Problems)

(12 Lectures)

<u>UNIT – II: MISCELLENEOUS</u>

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)

<u>UNIT – IV: WEALTH TAX</u>

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)**

<u>UNIT – VI: VAT</u>

The Basic concept of VAT-how VAT operates-merits& demerits of VAT-a brief overview of sate 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

Total Marks 100

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)

ADVANCED COST ACCOUNTING AND COST SYSTEMS B:

Semester I

103 Advanced Cost Accounting Paper - I

Objective:	To provide adequate knowledge on cost accounting pract	ices.
Level of kno	owledge - Advanced	
	Overview of basic concepts in Cost Accounting	Lectures
Unit – I:	Elements of costs: Elements of cost Material, Labour and Overheads. Material Purchase procedure, storage and inventory Control	10
Unit – II:	Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit Rating.	10
Unit – III:	Overheads : Meaning, Classification, allocation, Apportionment and absorption, accounting of overheads.	10
Unit - IV	Methods of Costing 2.1) Job costing, Batch costing, Unit costing, 2.2) Contract costing, Process costing, operating costing, farm	12 n costing
Unit - V	Life cycle costing:	(
	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.	<u>48</u>
Note	: 50% Marks for Theory and 50% Marks for Practical problem	lems.
	Areas of Practical Problems	
	i) Accounting of overheadsii) 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 : 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. lyengar : 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 Accaunting 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 : <u>www.myicwai.com</u>

Semester I

ADVANCED COST ACCOUNTING AND COST SYSTEMS

104 Costing Techniques & Responsibility Accounting Paper - II

Objective	:	To equip the students for designing and
	•	10 equip the students for designing time

Implementing cost control, cost reduction programme and different cost system.

Level of knowledge - Advanced Techniques of Costing

	, ,	Lectures
Unit I:	Budgeting & Budgetary Control -Types of Budget, Key and limiting factor, Fixed and Flexible Budget, Cash Budget, Zero Base Budget (ZBB)	12
Unit II:	Standard Costing - concepts of Standard costs, setting up of standards: Variance analysis - Material Labour, Overheads Sales and Profit.	12
Unit III	Uniform Costing; Reasons for differences in Cost and Costing Practices. The application of Uniform Costing, Advantages and limitations of Uniform Costing.	6
Unit IV:	Inter Firm Comparison- Meaning, Advantages and Dis advantages	6

Unit V: Responsibility Accounting and Reporting:- 12

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.

<u>48</u>

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. lyengar : 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 : <u>www.myicwai.com</u>

M.COM Part I

Semester II

ADVANCED COST ACCOUNTING AND COST SYSTEMS

203 Application Of Cost Accounting. Paper - III

Objective:	To provide adequ	ate knowledge on cost	accounting practices.
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Level of knowledge - Advanced

		Lectures
Unit I - Trea	Atment of Certain Items: General Principles of Treatment of, Depreciation, Amortization of Interest on Capital, Cost of Finance, Research and Development Cost, Material Losses-Waste, Scrap, Spoilage, Defectives.	12
Unit II -	Value Chain Analysis - Introduction - Definition - Role of Management Accountant - Value Chain Analysis - approach for assessing competitive advantage - value chain analysis v/s conventional management accounting.	12
Unit III -	Cost Book Keeping and Reconciliation between Cost and financial Accounts:	12
	Cost Book- keeping, Cost Ledgers, interlocking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs, Methods.	
Unit IV -	Productivity:	12
	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.	<u>48</u>

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 : 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. lyengar : 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 Accaunting 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 : <u>www.myicwai.com</u>

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:

10

Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its implementation: Methods and Techniques-

Unit – II: Value analysis and Value Engineering. Just-In-Time (JIT),

Activity Based Costing (ABC)

Unit – III: Marginal Costing, Cost – Volume - Profit Analysis and differential 12 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.

Unit - IV : Pricing Decision:

08

06

Introduction – Pricing of Finished Product – Theory of price – Pricing Policy – Principles of Products Pricing – New Product Pricing – pareti Analysis

Unit - V Costing System Design and Installation:

12

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.

<u>48</u>

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

Areas of Practical Problems :

1) Marginal Costing.

2) Pricing Decisions.

14.

Website

<u>List of Books, Journals recommended for Study</u>.

			-
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. lyengar	:	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 Mittal	:	Cost Accaunting Theory and Problems Shree Mahvir Book Dept. New Delhi.
10	0. B.S. Khanna	:	Cost Accounting Principles and Practice.
1:	1. V.K. Sexena	:	Cost Accountant Textbook –
12	2. John Hs :		Sultan Chand and Sons, New Delhi.1) Management Accountant - ICWA of India Calcutta2) Chartered Accountant - ICA of India New Delhi.
13	3. ICWA Publication	:	 Introduction of Costing System Inventory Control. Getting Ready for Maintenance of Cost Records.
			4) Activity Based Costing.

www.myicwai.com

C - Business Practices and Environment Semester I

Paper I - Organised Trade and Markets

Unit I	Introduction:-	
	Nature ans 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 privtisation 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-

8 Periods

Role of Securities Exchange Board of India (SEBI)-its

guidelines-Stock Exchanges in India.

Recommended Books:-

1. Principles of Business	Acharya,Govekar	A.R.Sheth & Co.
Organisation 2. Principles and Practice of	Mamoria ,Joshi	Kitab Mahal
Marketing	ivianiona ,5 obin	Tittao Ivianai
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
Distributive Trade		pune

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 21st 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, Inflations, Parallel economy, Lack of technical

knowledge and information. 8 Periods

Unit VI Business Environment and problems of pollution-Types of pollution-Water, Air and Noice-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 Amold
- 3. Economic Environment 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 Polictical Weekly.

C - Business Practices and Environment Semester II

Paper III Modern Business Practices

Unit I 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 & Agriculture, Indian

Merchants Chamber

8 Periods

Unit II Federation of Indian Chamber of Commerce ad Industries (FICCI)

Association of Chamber of Commerce Confederation of Indian Industries (CII)

8 Periods

Unit III 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.

8 Periods

Unit IV 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.

8 Periods

Unit V Agricultural products and Farms Services

Nature and disposal of Agricultural by-products-Farm waste- cost

of recycling of farm waste.

8 Periods

Unit VI Allied agricultural business - Dairy Poultry - Bio - Manures, etc

WTO and its impact on agri-business practices.

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

C - Business Practices and Environment Semester II

Paper IV Business Environment Analysis

Unit I Indian Industrial Environment – Growth of industries in public an private sectors in Inean – 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, Inflations, 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:

 Global Economy and Business Francis Cheranilan Himalaya publishing house Environment
 Text & Cases (Edn 2001)

2. Business Environment Chllaaghan, Ellison Edward Amold

3. Economic Environment SYBA k Misha, Puri Himalaya publishing house

of Business

4.Indian Business trough ages FICCI Oxford University Press

Recommended Journals/Periodicals :-

- 1. Arth Vijnyan
- 2. The Economic Times
- 3. Economic and Polictical Weekly.

<u>D - Business Administration</u> (Semester-I)

Total Marks:100

Paper I - Production and Operations Management

<u>Objective: -</u> 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:-

- Production and operation Management By B. S. Goel (Pragati Prakashan)
- 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)
- 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 McGrew Hill 6th Edition
- 2. Financial Management and Policy By Dr. R. M. Shrivastava, Himalaya Publishing House
- 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 Hydrabad
- 7. Financial Management Dr. P. V. Kulkarni
- 8. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri Published by Pearson Education 12th Edition

D - Business Administration <u>SEM- II - Marketing Management</u> 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
- 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

<u>Unit III</u>

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

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. Introducation 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 Havaldar
 - 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 divided policy, forms of divided 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 McGrew 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 Hydrabad
- 15. Financial Management Dr. P. V. Kulkarni
- 16. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri Published by Pearson Education 12th Edition

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

Marks **100**

<u>Semester – I</u>

<u>Paper – I</u>: 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

<u>Unit I</u>: <u>Introduction to E-Commerce</u>:

80

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

<u>Unit II</u>: <u>Application of E-commerce</u>:

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.

<u>08</u>

<u>Unit III:</u> <u>Inter organization and global information system:</u>

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.

<u>Unit IV : Internet, Intranets and Extranets</u>

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

<u>Unit V : E-commerce Supporting Functions :</u>

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

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 Recommanded

- 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.

<u>06</u>

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

E: Commercial Laws and Practices

Marks **100**

Semester – I

<u>Paper – II</u>: 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.

<u>Semester – I</u>

Lectures

<u>Unit I</u>: <u>Intellectual Property:</u>

<u>12</u>

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]

<u>Unit II</u>: <u>Patents: (Introduction and Procedure)</u>

80

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):

<u>06</u>

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]

<u>Unit IV</u>: <u>Trademark (Introduction and Procedure):</u>

<u>06</u>

Meaning of trademark – functions of trademark – evolution and objects of trademark Law –Registration procedure of trademark-Licensing in trademark –Different forms of protecting trademark Forms of protecting trademark and goodwill – False Trade descriptions – Falsification of Trade Marks – Assignment and Transmission of Registered Trade Marks.

<u>Unit V</u>: <u>Trademark (Infringement and Authorities):</u>

<u>08</u>

Infringement of Trade Marks – Remedies against Infringement – Offences and Penalties – Authorities Under (Powers and Functions of Registrar) – Trade Mark Agent – Appellate Board (Procedure and Powers).

<u>Unit VI</u>: <u>Protection of Biodiversity (Biological Diversity Act 2002)</u>

80

Need and Purpose – Salient features – Definitions – Obtaining Biodiversity Material – Regulation – National Biodiversity Authority, State Biodiversity Authority (Powers)-Concepts of Benefit sharing – Obligations of the Government – heritage Sites – Offences and Penalties.

Total 48

Books Recommanded

- 1. Intellectual Property Law P. Narayan, Eastern Law House.
- 2. Text book on Intellectual Property Rights. N.K. Acharya, Asia Law House, Hyderabad.
- 3. Law Relating to Intellectual Property Dr. B.L. Waderha, Universal Law Publishing Co.
- 4. Intellectual Property Law Lionel Bextly and Brad Sherman, Asia law House.

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

<u>Semester-II</u> <u>Paper-III:</u> 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

<u>08</u>

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

<u>Unit III: Introduction of HTML and XML</u>: [Hyper Text Markup

10

language and Extensible Markup language]

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.

<u>Unit IV: Introduction to cyber laws :</u>

<u>08</u>

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]

<u>Unit V: Information Technology Act – 2002 [part-I]:</u>

<u>08</u>

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.

<u>Unit VI:</u> <u>Information Technology Act – 2002 [part-II]:</u>

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

Books Recommanded

80

- 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

<u>Paper – IV</u>: 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

Unit I: Copyright (Introduction and Procedure):

Lectures

08

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

Unit II: Copyright (Infringement and Regulatory Authorities):

80

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].

<u>Unit III</u>: <u>Industrial Designs</u>: [The Designs Act-2000]

08

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.

Unit IV: Layout Design Act 2000

<u>80</u>

Introduction – Registerable and Prohibitable 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.

<u>Unit V</u>: <u>Geographical Indications</u>: [The geographical Indications of

Goods (Registration and protection) Act – 1999.]

Introduction – Meaning and Contents - Procedure for registration – Period of Validity - Rights and Obligations – Protection _ Infringement Remedies against infringement – Penalties for infringement – Authorities – Appellate Board – Certificate of Validity – Powers of Central Government.

<u>Unit VI</u>: <u>Protection of New Plant Varieties and farmers rights [Act- 2001]</u>

Introduction [purpose and content] – Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant variety] – Procedure for registration, who may apply what can be registered – What cannot be registered – Acceptances and opposition of application – Rights and privileges of breeders and researchers – Compulsory License – Period of Validity of registration – Revocation and cancellation of Certificate – Reliefs against infringement – offences and penalties – Authorities for administration.

Books Recommanded

- 1. Intellectual Property Law P. Narayan, Eastern Law House.
- 2. Text book on Intellectual Property Rights. N.K. Acharya, Asia Law House, Hyderabad.
- 3. Law Relating to Intellectual Property Dr. B.L. Waderha, Universal Law Publishing Co.
- 4. Intellectual Property Law Lionel Bextly and Brad Sherman, Asia law House.

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M. Com. Part I

Semester –I F - Co-operation and Rural Development Revised From June 2008

Co-operative Movement in India: Paper I

Objectives

Marks: 100

- 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	Name of the Topic	Periods
No		10
1	Co-operation Movement in India:	10
	Evolution of Co-operative Movement in the India - Pre and Post Independence	
	period - Indian planning and Co-operatives - Globalization and Co-operative	
s2	Co-operative Legislation in India:	10
	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	
3	Government Control Over co-operatives	10
	Legal, Administrative	

4	Reports of various committees on Co-operation:	12
	All India Rural Credit Survey Committee (AIRCS), Rural Credit Review, Report of	
	Committee on inauguration of Co-operative Credit CRAFICAD Report Committee	
	on Co-operative administration Mirdha Committee Report, Godbole Report,	
	Dubhashi Report Vaidyanathan Committee Report.	
5		10
	Institutional Support to Co-operatives	
	NABARD ,NCDC, Maharashtra Rajya Sahakari Bank	
	Total Periods	48
	List of Books Recommended for Study	
	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. ILO: 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

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	Introduction: 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.	10
2	Organization of Co-operatives 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.	10
3	Role of Institutions in the Co-operative Training- 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. Co-operative Education Importance, Need, Role of Institutions in the Co-operative Training- Vaikuntbhai Mehata National Co-operative Institute-	10
		8

5	Special Study of Co-operatives in Maharashtra	10
	 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. 	
	Total Periods	48
	List of Books Recommended for Study	
	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 ILO: 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	

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F - Co-operation and Rural Development

Revised From June 2008

<u>International Co-operative Movement: Paper III</u> 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	Name of the Topic	Periods
No		
1	Introduction	10
	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 natured of Co-operation - c.	
2	Co-operation in Social/Economic Systems:	10
	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).	
3	Co-operative Movement in the World:	8
	Co-operative Movement in the UK, USA, USSR, China, Japan, Yugoslavia, Israel and Sweden.	
4	Principles of Co-operation and their Application-	10
	Modified Principles-Economics of Co-operation - Philosophy of Co-operation	
5	Role of Co-operative Movement in Global Economy	10
	Emerging trends in Co-operative institutions the world over	
	Total Periods	48
	List of Books Recommended for Study	
	1 G. S. Kamat: New Dimensions of Co-operative Management	
	2 . 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	

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

Unit	Name of the Topic	Periods
No 1	Co-operative Business Promotion	10
	Problems of Economic and commercial viability - Services to members: Role of Cooperative Department - Criteria for appraising performance of Cooperative business: Organizational, Operational and financial-social responsibilities of Cooperative business - Industrial relation in Co-operative business.	
2	Business Policies and Practices (Managerial Evaluation) in following	10
	Sugar Co-operatives	
	2. Dairy Co-operatives	
	3. Credit Co-operatives.	
	4. State cooperative Bank	
	5. District Cooperative Bank	
	6. Primary Agricultural Credit Societies.	
3	Evaluation of the following Co-operative Business Sectors	10
	Agriculture processing	
	2. Housing	
	3. Marketing.	
4	Success Stories of Co-operative Institutions	
	Pravara Co-operative organization, Pravaranagar	
	Warana Co-operative organization, Warnanagar	
	Shetkari Sahakaari Sangh, Kolhapur	
	Gokul Sahakari Sangh, Kolhapur	
	Anand Dairy Co-opeatives Gujrath	
5	Problems of Co-operatives	8
	a) Sugar Industry.	
	b) Non-agriculture credit Co-operative.	
	c) Dairy Co-operative	

Total Periods	48
List of Books Recommended for Study	
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 ILO: 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	

G: Advanced Banking & Finance

M.Com Part I

Semester I

Paper I Law and Practice of Banking (Banking Laws)

Paper II Central Banking

Semester II

Paper III Law and Practice of Banking

(Banking Practices & Prevention of Money Laundering)

Paper IV Monetary Policy

M.Com Part II

Semester III

Paper V Foreign Exchange

Paper VI Research Methodology

Semester IV

Paper VII International Finance

Paper VIII Project Work (Regular Students)

Case Studies (External Students)

M.Com

Objectives:

- 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 modem banking practices.
- To enable the students to establish a link between the legal provisions and the practical aspects of banking.

$\frac{M.Com\ Part-I}{SEMESTER-I}$

Advanced Banking and Finance - Paper- I Law and Practice of Banking (Banking Laws)

Unit I

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 II

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 III

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.

Unit IV

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 V

Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 – Part I

Provisions relating to:

Preliminary (Section 1 and 2)

Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A)

Unit VI

Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 – Part II

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.

List of Books and Journals:

- Tannan'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 SEMESTER – I ADVANCED BANKING AND FINANCE (PAPER – II) CENTRAL BANKING

Unit - 1

Evolution of central banking

Origin and evolution of central banking.

Need and rationale of central bank.

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

Unit - 2

The Reserve Bank of India as currency authority

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.

Unit - 3

The Reserve Bank as banker to Government:

1) Maintenance of Government accounts.

Banker to the Central Government and the State Governments

2) Management of public debt

Unit - 4

Reserve Bank and Commercial banks -Part I

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

Unit - 5

Reserve Bank and Commercial banks -Part II

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 - 6

Non-banking financial companies (NBFCs)

Regulatory framework for NBFCs:

Measures for supervision over NBFCs.

Recommended books/ Journals

- 1. Reserve Bank of India functions and working (latest edn.) R.B.I.
- 2. Central Banking for emerging market economies, A. Vasudevan
- 3. Indian economy: Essays on money and finance, Dr. C. Rangarajan.
- 4. Reserve Bank of India Bulletin
- 5. Annual Report on Trend and Progress of Banking in India.

M.COM. PART-1 SEMESTER – II

Advanced Banking and Finance (Paper- III) Law and Practice of Banking (Banking Practices & Prevention of Money Laundering)

Unit I

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 II

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

Unit III

Rights & Duties of Bankers

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 - IV

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 mange these risks, RBI guidelines for asset and liability management

Unit - V

Asset 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- VI

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:

- Tannan'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 SEMESTER - II

ADVANCED BANKING AND FINANCE (PAPER – IV) MONETARY POLICY

Unit - 1

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 - 2

Monetary management

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

Unit - 3

Instruments of monetary policy: mechanism and effectiveness of following instruments.

1) Quantitative instruments -

Bank Rate

Open Market Operations and

Variable Reserve Ratio

2) Qualitative instruments

Margin requirements

Credit rationing

Moral suasion

Direct action

Publicity

Unit - 4

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 - 5

Development and promotional role of the Reserve Bank of India and its implications - Part I

- 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.

Unit – 6

Development and promotional role of the Reserve Bank of India and its implications – Part II

R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to promote exports

Role of the RBI in other promotional activities

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

<u>UNIT VI - MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH</u>

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 Frain

SEMESTER – IPaper II - CONSUMER BEHAVIOUR

Marks: 100

<u>**Objectives:**</u> 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 tolls 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 managementsignificance 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 Jaddish Seth, Parvaityar, Shainesh
- 3) Handbook of Relationship Marketing Jagdish Sheth, Atual 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 tolls 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 sand 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 capes – 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 SERICES

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