

UNIVERSITY OF PUNE

Master of Commerce (M.Com.) Semester System. Revised with effect from June 2008.

1. Objectives :

- To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- To develop independent logical thinking and facilitate personality development.
- To equip the students for seeking suitable careers in management and entrepreneurship.
- To study by students methods of Data collection and their interpretations.
- To develop among students Communication, Study and Analytical skills.

2. Duration :

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

3. Eligibility :

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

4. The Scheme of Papers : The following will be the Scheme of papers.:

M.Com Part I

Paper Code	Semester I
101	Management Accounting
102	Strategic Management
103	Special Subject Paper I
104	Special Subject Paper II

5. List of Papers

A list of Special Subjects is given below:

A student can select any one of the Subjects of the following which shall be common for all Semesters.

A. Advanced Accounting And Taxation

Paper I : Advanced Accounting

Paper II : Income Tax

B. Advanced Cost Accounting and Cost Systems

Paper I : Advanced Cost Accounting

Paper II : Costing Techniques and Responsibility Accounting

C. Business Practices And Environment

Paper I : Organised Trades and Markets

Paper II : Business Environment and Policy

D. Business Administration

- Paper I : Production and Operation Management
Paper II : Financial Management

E. Commercial Laws and Practices

- Paper I : Information System and E-Commerce. Practices
Paper II : Intellectual Property Laws

F. Co-operation and Rural Development

- Paper I : Co-operative Movement in India
Paper II : Organisation of Co-operative Business

G. Advanced Banking and Finance

- Paper I : Legal Framework of Banking
Paper II : Banking Law and Practices

H. Advanced Marketing

- Paper I : Marketing Techniques
Paper II : Consumer Behavior

6. Scheme of Teaching :

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

7. Scheme of Examination :

For each Paper, there will be Mid Semester Examination of two hours duration of 60 Marks.(to be converted into out of 20). The Semester and Examination will be of three hours duration of 100 marks, which will be converted into out of 80 marks for Regular students. The question paper for both the Examinations will be based on testing the knowledge of theory, applicability and problems or cases wherever applicable as detailed in syllabi. The Mid-Semester Examination will be conducted once in the Academic Year. The candidate will be allowed to join Part II of M.Com. course irrespective of the number of backlogs at the First and Second Semester .

8. Project Work / Case Studies.

- a. For Regular students Project Work is compulsory. The option of Case Studies is only for the student registered as an External student.
- b. The Project Viva – Voce Examination will be conducted at the end of IV the Semester but before the Theory Examination. There will be a panel of Internal and External Examiners appointed by the University to conduct the viva voce Examination. The Examination will be conducted at various centers as per Programme.
- c. The Project Work will carry 100 marks, divided as follows :

Written Project Report	60 Marks
Viva voice based on Project	40 Marks

For External Students, there will be an Examination in Case Studies carrying 100 Marks.

- d. The Principal of the College shall pay the remuneration in respect of viva voce examination to Examiners and other non-teaching staff out of Examination grant, as per scale of remuneration prescribed by the University.

The Honorarium need to be paid to the Internal teachers by the college for project evidence work.

- e. The Students will be required to prepare the Project Report based on the field work and study of the current trends under the guidance of his Project Guide.

The Project Work shall be done individually by the candidate in consultation with Project Guide. The Students should take guidance from Internal Guide and prepare Project Report in Two copies to be submitted to the Principal / Head of the Department. The Project Report shall consist about 50 to 60 pages.

9. Standard of Passing.

- A. Regular students :- A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid-Semester and semester Examinations is compulsory.
- B. External students :- A candidate is required to obtain at least 40% marks out of 100 in each course.

10. Award of Class.

- a. The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, IV together.

The Award of class shall be as under :-

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

- b. Improvement :- A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.
- c. A candidate after passing M.Com. examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

11. Medium of Instruction :

The use of Marathi is allowed for writing answers in the examination except for following courses:

- Management Accounting
- Financial Analysis & Control
- Business Statistics,
- Advanced Accounting and Taxation
- Advanced Cost Accounting and Cost Systems.

12. A 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.

13. Qualification of the Teachers :

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.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics :** M.Com, M.Phil with Statistics or Research Methodology 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 having 5 years degree teaching experience.
- B. Industrial Economics :** M.Com., M. Phil with Business Economics/Economics of Industries or 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. with 5 years degree teaching experience.

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M.Com Part I
Semester System
Semester I

Subject Code	Subject Title	
101	Management Accounting	
102	Strategic Management	
Special Elective Subjects		
A - Advanced Accounting and Taxation		
103	Paper I	Advanced Accounting
104	Paper II	Income Tax
B – Advanced Cost Accounting and Cost Systems		
103	Paper I	Advanced Cost Accounting
104	Paper II	Costing Techniques & Responsibility Accounting
C – Business Practices and Environment		
103	Paper I	Organized Trade and Markets
104	Paper II	Business Environment & Policy
D – Business Administration		
103	Paper I	Production & Operations Management
104	Paper II	Financial Management
E – Commercial Laws & Practices		
103	Paper I	Information System & E-Commerce, Practices
104	Paper II	Intellectual Property Laws
F – Co-Operation and Rural Development		
103	Paper I	Co-Operative Movement in Indian.
104	Paper II	Organization of Co-Operative Business.
G – Advanced Banking and Finance		
103	Paper I	Legal Framework of Banking
104	Paper II	Central Banking
H – Advanced Marketing		
103	Paper I	Marketing Techniques
104	Paper II	Consumer Behavior

M.Com Part I

Semester I

COMPULSORY PAPER

Management Accounting

Course Code -: 101

Objective :

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 No.	Name of the Topic	Periods
1.	INTRODUCTION Management Accounting – Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting- Financial Accounting, Cost Accounting and Management Accounting- – Tools and Techniques of Management Accounting- Advantages and Limitations of Management Accounting –Installation of Management Accounting System- Management Accountant : functions and duties – Essential qualities.	06
2.	FINANCIAL STATEMENT ANALYSYS Introduction-objectives of analysis of financial statement-tools of financial statement analysis- Multi –step income statement, Horizontal analysis, Commonsized analysis, Trend analysis, Analytical Balance Sheet .	04
3.	RATIO ANALYSIS Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.	08
4.	FUND FLOW AND CASH FLOW STATEMENT. A. Meaning of Fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B. Meaning of Cash flow statement - Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis .	12
5.	WORKING CAPITAL MANAGEMENT. Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Stud y of components of working capital, such as cash management, accounts receivable management and inventory management.	12
6.	RESPONSIBILITY ACCOUNTING Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers.	06
TOTAL		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. S. N. Maheshwari: Principles of Management Accounting
8. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
9. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
10. Ravi Kishor: Advanced Management Accounting (Taxmann)

M.Com Part I

Semester I

COMPULSORY PAPER

Strategic Management

Course Code -: 102

Objective:

- i. To enable the students to develop an understanding of the basic inputs in making and implementing corporate strategic decisions.
- ii. To familiarize the students with the issues and practices involved in corporate decisions.

Unit No .	Name of the Topic	Periods
1.	<p>Nature and Scope of Strategic Management:</p> <ul style="list-style-type: none"> • Concept, Characteristics of Strategic Management. • Strategic Management Process – Components Policy and Strategic Management. • Management Ethics-nature and Approaches. 	08
2.	<p>Strategy Formulation and Analysis:</p> <ul style="list-style-type: none"> • Company’s Goals, Mission, Vision. • Social Responsibility. The stakeholders Approach. • Analysis of Business Environment. <ul style="list-style-type: none"> ➤ External Environment Factors Economic. ➤ Industry Environment. ➤ Internal Analysis. <ol style="list-style-type: none"> a. Resource Based view of the Firm. b. Value Chain Analysis. c. Core Competecies. d. Swat Analysis. 	10
3.	<p>Strategic Planning & Strategic Options. :</p> <ul style="list-style-type: none"> • Meaning, Concept, Steps in Strategic Planning, Advantages and Disadvantages. • Growth and Defensive Strategic Mergers, acquisition, Joint Ventures and Strategic Alliance. 	6
4.	<p>Strategic Choices/Options: Generating Strategic Alternatives, Strategic Options at Corporate (Company) Level – Stability, Growth and Defensive Strategies, External Growth Strategies – Mergers, Acquisition, Joint Ventures and Strategic Alliance, Evaluation of Strategic Alternatives , - Product Port Folio Models, Selection of Suitable Corporate Strategy.</p>	6
5.	<p>Strategy Implementation: Implementation Issues, Planning and Allocating Resources, – Financing Planning, Manpower Planning, Organizational Structures, - Factors affecting choice of structure, Degree of Flexibility and Autonomy.</p>	8
6.	<p>Functional Strategy: i) Marketing Strategy – Nature, Significance, Formulating Marketing</p>	8

	<p>Strategy,</p> <p>ii) Production Strategy – Need, Formulation of Production of Strategy for an organization.</p> <p>iii) Research and Development (R&D) Strategy –Need, Formulating R and D Strategy</p> <p>iv) Human Resource (HR) Strategy – Acquisition of Human Resources, motivation and maintenance of HR</p> <p>v) Financial Strategy – Need, Financial Objectives, Making Strategic Financial Decisions</p> <p>vi) Logistics Strategy.</p>	
7.	<p>Strategic Review:</p> <p>Evaluating the Strategic Performance – Criteria and Problems –Concepts of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM, Six Sigma</p>	6
TOTAL		

List of Books Recommended for Study	
i)	From Strategic Planning to Management -By Ansoff M.Igor, R.P. Declorch, R.I. Hayes (Wiley 1976)
ii)	Cases in Strategic Management – By Buddhiraja S. B. and M.B. Athreya (TMH Publishing Company, New Delhi, 1996)
iii)	Business Policy:Strategic Planning and Management, By Ghosh P. K.8th Edition Sultan Chand and Sons, New Delhi
iv)	Strategic Management -Formulation, Implementation and Control B y John A PearceII, Richard B. Robinson Jr. 9th Edition (The Mc-Graw Hill Companies)
v)	Management Policy and Strategic Management (Concepts, Skills and Practices) B y R. M. Srivastava, Himalya Publishing House
vi)	Contemporary Strategy Analysis By Grant Robert M. 2nd Edition Blackwell Publisher (USA)
vii)	Strategic Management of Organizations and Stakeholders –Concepts and Cases B y Harrison and St. John, South western College Publishing, Ohio, USA-1998
viii)	Strategic Management By Hunger, J. David and Thomas Wheeler, 6th Edition, Addison Wesley Longman Inc., USA
ix)	Strategic Management Concepts and Cases By J. Thomson, Athur and M. J. Strickland – III, McGraw Hill 2001
x)	Strategic Management -By Miller A , McGraw Hill 1998
xi)	Strategic Management -By Hitt MA et.al, South Western, 2001
xii)	Essence of Strategic Management –B y Bowman, Cliff, Prentice Hall N. J.

M.Com Part I

Semester I

(A) Advanced Accounting and Taxation.

Paper I : Advanced Accounting.

Course Code -: 103

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 No .	Name of the Topic	Periods
1.	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.	08
2.	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
3.	LIQUIDATION OF COMPANY: Preparation of Statement of affairs including deficiency /surplus account.	04
4.	VALUATION OF SHARES AND GOODWILL. A. Valuation of Shares – Need for valuation – Methods of valuation of shares – Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method. B. Valuation of Goodwill – Need for valuation – Methods of valuing Goodwill – Number of Years purchase of average profits method, Capitalization method – Annuity method – Super profits method.	10
5.	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.	08
6.	BRANCH ACCOUNTS Branch Accounts: Independent Branches- Accounting at Head Office- Accounting at Branch- Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency	06
TOTAL		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).

M.Com Part I

Semester I

(A) Advanced Accounting and Taxation.

Paper II : Income Tax.

Course Code -: 104

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' assesses

INCOME TAX ACT, 1961

Unit No .	Name of the Topic	Periods
1.	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	06
2.	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).	08
3.	HEADS OF INCOME : BUSINESS & PROFESSION Profits & Gains of Business or Profession: Meaning of Business Profession and Vocation-deductions expressly allowed – Depreciation –Specific disallowances – Method of accounting – Maintenance of Books of Account – Audit of Accounts [Theory & Problems]	10
4.	HEADS OF INCOME : CAPITAL GAINS & OTHER SOURCES: A. Capital Gains: Business Research Methods B. Income from Other Sources: Chargeability – Deductions – Amounts not deductible.	08
5.	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
6.	ASSESSMENT OF FRINGE BENEFITS : Taxable entities, Fringe Benefits and their Valuation, Rate and Payment of Fringe Benefits Tax. (Theory & Problems)	04
TOTAL		48

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered
2. The break up of questions in the Examination will be as under :
 - a. Theory questions will carry 30% marks.
 - b. Problems will carry 70% marks.

List of Books Recommended for Study
<ol style="list-style-type: none">1. Dr. Vinod Singhania: Direct Taxes, Law and Practice2. Dr. Bhagawati Prasad: Direct Taxes3. Girish Ahuja and Ravi Gupta: Direct Taxes4. T. N. Manoharan: Hand Book of Income Tax Laws5. 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)Jaico Publishing House

M.Com Part I

Semester I

(B) Advanced Cost Accounting and Cost Systems.

Paper I : Advanced Cost Accounting.

Course Code -: 103

Objective :

To provide knowledge on cost accounting practices at advance level.

Overview of basic concepts in Cost Accounting

Unit No .	Name of the Topic	Periods
1.	Elements of costs: Elements of cost Material, Labour and Overheads. Material : Material Purchase procedure, storage and inventory Control	10
2.	Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit Rating.	10
3.	Overheads : Meaning, Classification, allocation, Apportionment and absorption, accounting of overheads.	10
4.	Methods of Costing 2.1 Job costing, Batch costing, Unit costing, 2.2 Contract costing, Process costing, operating costing, farm costing	12
5.	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	06
TOTAL		48

Note :

The break up of marks in the Examination will be as follows:

- a. 50% of Marks for Theory.
- b. 50% of Marks for Practical Problems. The area of Practical Problems suggested will be:
 - i. Accounting of overheads.
 - ii. Methods of Costing.

Note: 50% Marks for Theory and 50% Marks for Practical problems. Areas of Practical Problems

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

List of Books 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 Nirai Prakashan, Pune
4. Malz, Curry : Cost Accounting - Taraporwalla. Frank
5. Hom R Green : Cost Accounting, Management Emphasis PreticHall of India Pvt. Ltd.
6. S.P. Iyengar : Cost Accounting Principles and Practice Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting Taxmarin's, New Delhi
8. M.N. Arora : Cost Accounting Principles and practice Vikas Publishing House Pvt. Ltd., New Delhi.
9. S.N. Maheshwari : Cost Accounting Theor y 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. ICWA: 1) Introduction of Costing System Publication 2) Inventory Control. 3) Getting Ready for Maintenance of Cost Records. 4) Activity Based Costing.

Journals recommended for Study.

1. John Hs : 1) Management Accountant - IC WA of India Calcutta . 2) Chartered Accountant - ICA of India New Delhi.

M.Com Part I

Semester I

(B) Advanced Cost Accounting and Cost Systems.

Paper II : Costing Techniques and Responsibility Accounting.
Course Code -: 104

Objective:

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

Level of knowledge - Advanced Techniques of Costing

Unit No.	Name of the Topic	Periods
1.	Budgeting & Budgetary Control – Types of Budget, Key and limiting factor, Fixed and Flexible Budget, Cash Budget, Zero Base Budget (ZBB)	12
2.	Standard Costing – concepts of Standard costs, setting up of standards: Variance analysis - Material Labour, Overheads Sales and Profit	12
3.	Uniform Costing- Reasons for differences in Cost and Costing Practices. The application of Uniform Costing, Advantages and limitations of Uniform Costing.	06
4.	Inter Firm Comparison- Meaning, Advantages and Disadvantages	06
5.	Responsibility Accounting and Reporting- Definition, Meaning, Principles, Controllable and Non-controllable costs, Centers of Control, Cost Centers, Revenue Center, Responsibility Center, Profit Center, Performance Measurement. Reporting to different levels of management.	12
TOTAL		48

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

Areas of Practical Problems

- i. Budgetary Control
- ii. Standard costing

List of Books 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 Nirai Prakashan, Pune
4. Malz, Curry : Cost Accounting - Taraporwalla. Frank
5. Hom R Green : Cost Accounting, Management Emphasis PreticHall of India Pvt. Ltd.
6. S.P. Iyengar : Cost Accounting Principles and Practice Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting Taxmarin's, New Delhi
8. M.N. Arora : Cost Accounting Principles and practice Vikas Publishing House Pvt. Ltd., New Delhi.
9. S.N. Maheshwari : Cost Accaunting Theor y 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.

List of Journals recommended for Study.

1. Management Accountant - IC WA of India Calcutta
2. Chartered Accountant - ICA of India New Delhi.
3. ICWA: Publications.
 - a. Introduction of Costing System Publication
 - b. Inventory Control.
 - c. Getting Ready for Maintenance of Cost Records.
 - d. Activity Based Costing.

M.Com Part I

Semester I

(C) Business Practices and Environment

Paper I : Organized Trades and Markets.

Course Code -: 103

Unit No .	Name of the Topic	Periods
1.	Introduction: - Nature and scope of Business in the modern context- Objectives of Business- Study of various policies- Product buying, selling price and Credit policies.	08
2.	Service Sector: - Role, importance and development of Service Sector in India- Business Practices with reference to E-Commerce.	08
3.	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 privatization of trading Activities.	08
4.	Organized and Regulated Markets: - Meaning and importance- Features of Organized Commodity Markets and Regulated Markets-Produce Exchanges – Meaning, Organization and Management, Objectives and Services offered-Produce Ex changes in India- Forward Markets-Meaning and importance.	08
5.	Co-operative Marketing: - Co-operative Marketing-objectives-Need-features-structure- Functions- Advantages-and Working.	08
6.	Security Markets:- Meaning-functions-structure-constitution and management – Listing of securities-Price fluctuations-Regulations and control- Role of Securities Exchange Board of India (SEBI) -its guidelines-Stock Exchanges in India .	08
TOTAL		48

Recommended Books:-
<ol style="list-style-type: none"> 1. Principles of Business, Acharya, Govekar, A.R.Sheth & Co. Organization 2. Principles and Practice of Marketing, M.M. Joshi Kitab Mahal Marketing 3. Regulated Markets W.R.Natu 4. Marketing CO-operative, G.S.Kamat, Way Maharashtra State Co-op Union 5. Future Trading and Control Ram Desai 6. Bombay Money Market , H. Parekh 7. Commodity Marketing and, P.L.Gadgil, Shubhada Saraswat Distributed Trade Pune

M.Com Part I

Semester I

(C) Business Practices and Environment Paper II : Business Environment and Policy.

Course Code -: 104

Unit No .	Name of the Topic	Periods
1.	Business Environment - Meaning, Importance, Nature and scope of Environment-Levels of Environment-Macro environment – international Business Environment.	08
2.	Environment –Various approaches-various aspects - Natural, Social, Economical, Political, Educational, Technological, Legal and Cultural.	08
3.	Business Environment in India –before independence and after independence - Globalization and its impact on business environment in 21st century	08
4.	The Economy- its analysis and functioning of economic system –Market economy system-Profile of Indian Economy-Its growth and Economic Reforms.	08
5.	Problems of growth –unemployment, Poverty, regional imbalance, Social injustice, Inflation, Parallel economy, Lack of technical knowledge and information. Business Environment and problems of pollution-Types of	08
6.	Business Environment and problems of pollution-Types of pollution-Water, Air and Noise-sources and effects-various measures for controlling the pollution	08
TOTAL		48

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

M.Com Part I

Semester I

(D) Business Administration.

Paper I : Production and Operation Management.

Course Code -: 103

Objective :

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

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

Unit No .	Name of the Topic	Periods
1.	Introduction to Production & Operations Management 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.	10
2.	Product Design and Development 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.	07
3.	Production Planning & Control 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	07
4.	Materials Management Materials Requirement Planning ,Meaning – scope, Purchasing, -function – Purchase procedure, Store keeping –function – objectives Inventory control in Materials Management – Importance, Objectives, and Methods and Techniques.	05
5.	Logistic 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	05
6.	Quality Management and Productivity 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	14
TOTAL		48

List of Books Recommended

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

M.Com Part I

Semester I

(D) Business Administration Paper II : Financial Management. Course Code -: 104

Objective:

1. To develop ability to analyze 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 No.	Name of the Topic	Periods
1.	Financial Management : Concept & Role. 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
2.	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
3.	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	10
4.	Ratio Analysis. Nature of ratios – significance of ratios as tools of analysis, limitations, various ratios – Liquidity Ratios, Leverage Ratios, Activity Ratios, Profitability Ratios, Invisability Ratios	06
5.	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	06
6.	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	08
TOTAL		48

List of Books recommended for Studies

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

M.Com Part I

Semester I

(E) Commercial Laws and Practices.

Paper I : Information System and E-Commerce, Practices.

Course Code -: 103

Objectives :

1. To impart knowledge about E-commerce and familiarize students with E-Commerce formats and strategies.
2. To get acquainted with the concepts and application of Information Technology in Businesses.

Unit No .	Name of the Topic	Periods
1.	Introduction to E-Commerce History meaning and scope of E-commerce – Definition of E-commerce – Advantages/Benefits of E-commerce - Technical and Non-technical limitations of E-commerce.	08
2.	Application of E -Commerce 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.	10
3.	Inter organization and global information system 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 organizational system .	08
4.	Internet, Intranets and Extranets 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 Intern et and Extranet	08
5.	E-commerce Supporting Functions 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.	08
6.	Portals and Gateway Introduction to Portals – Definition of Portal – Function of Portals – Portal	06

	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 .	
TOTAL		48

Books Recommended	
1.	E-commerce – C.S.V. Murthy, Himalya Publishing House
2.	E-commerce – Devid Whiteley – McGraw Hill
3.	Guide to Cyber Laws – B y 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

Semester I

(E) Commercial Laws and Practices.

Paper II : Intellectual Property Laws.

Course Code -: 104

Objectives :

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

Unit No .	Name of the Topic	Periods
1.	Intellectual Property 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]	12
2.	2 Patents: (Introduction and Procedure) 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].	08
3.	Patents (Infringement and Authorities) Meaning of Infringement – Acts of Infringement – Suit and Defense 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]	06
4.	Trademark (Introduction and Procedure) 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.	06
5.	Trade Mark (Infringement and Authorities) Infringement of Trade Marks – Remedies against Infringement – Offences and Penalties – Authorities Under (Power and Functions of Registrar) – Trade Mark Agent – Appellate Board (Procedures and Powers)	08
6.	Protection of Biodiversity (Biological Diversity Act 2002) 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.	08
TOTAL		48

Books Recommended
<ol style="list-style-type: none">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

Semester I

(F) Co-Operation and Rural Development

Paper I : Co-operative Movement in India.

Course Code -: 103

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.	Co-operation Movement in India: Evolution of Co-operative Movement in the India - Pre and Post Independence period - Indian planning and Co-operatives – Globalization and Co-operative	10
2.	Co-operative Legislation in India: Study of Maharashtra state co-operative societies act 1960 and rules 1961 with up to date amendment in connection with <ol style="list-style-type: none">a. Registrationb. Members and their rightsc. Properties and fundsd. Managemente. Audit enquiry inspection & supervisionf. Settlement of disputesg. Liquidationh. Appeal revision & Review	10
3.	Government Control Over co-operatives Legal, Administrative	08
4.	Reports of various committees on Co-operation: All India Rural Credit Survey Committee (AIRCS), Rural Credit Review, Report of Committee on inauguration of Co-operative Credit CRAFTCAD Report Committee on C o-operative administration Mirdha Committee Report, Godbole Report, Dubhashi Report Vaidyanathan Committee Report.	10
5.	Institutional Support to Co-operatives NABARD ,NCDC, Maharashtra Rajya Sahakari Bank	10
TOTAL		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. 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 I

(F) Co-Operation and Rural Development

Paper I : Organization of Co-operative Business.

Course Code -: 104

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 Cooperative 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 Cooperative- National council for Co-operative training- State Cooperative Union- District Co-operative Union.	10
4.	Co-operative Education : Importance, Need, Role of Institutions in the Co-operative Training- Vaikuntbhai Mehata National Co-operative Institute-	12
5.	Special Study of Co-operatives in Maharashtra : 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.	10
TOTAL		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 I

(G) Banking and Finance

Paper I : Legal Framework of Banking.

Course Code -: 103

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

Unit No .	Name of the Topic	Periods
1.	<p>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 pf a banking company (Part III and III-A of the Act) Applicability of the act to cooperative banks (Sec- 56).</p>	12
2.	<p>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).</p>	12
3.	<p>A. The Reserve Bank of India Act, 1934 Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19) Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) Penalties (Sec 58 B to 58 -G), Changing role of the RBI.</p> <p>B. B) The Foreign exchange Management Act, 1999 Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized 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).</p>	12
4.	<p>Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 Provisions relating to: Preliminary (Section 1 and 2)</p>	12

Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008	
TOTAL	48

List of Books Recommended for Study
<ol style="list-style-type: none"> 1. Tannan's : Banking – Law & Practice. 2. Banking : Law & Practice – P.N. Varshaney. 3. Management of Banking & Financial Services – Justine Paul and Pamalata Suresh. 4. Law & Practice relating to Banking – Published by Indian Institute of Banking & Finance. 5. All relevant & recent Bare Acts.

M.Com Part I

Semester I

(G) Banking and Finance

Paper II : Central Banking.

Course Code -: 104

Objectives :

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

Unit No.	Name of the Topic	Periods
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.)	08
2.	The Reserve Bank of India as currency authority and banker to Government A) The Reserve Bank as currency authority : - Issue of currency notes - Asset backing for note- issue - Distribution of currency - Currency chests - Recent developments in currency management. B) The Reserve Bank as banker to Government : - Maintenance of Government accounts. - Banker to the Central Government and the State Governments - Management of public debt	12
3.	Regulation and supervision of Reserve Bank over Commercial banks. Regulation and supervision over commercial banks: - Licensing of banks - Opening of new banks - Branch Licensing - Foreign banks - Cash reserves and liquid assets - Prudential norms, capital and reserves - Control over methods of operation	10
4.	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.	10
5.	Non-banking financial companies (NBFCs) - Regulatory framework for NBFCs: - Measures for supervision over NBFCs.	08
TOTAL		

List of Books Recommended for Study
<ol style="list-style-type: none">1. Monetary & fiscal sector reforms in India – V. Venugopal Reddy.2. Economic Survey of India – Govt. of India.3. R.B.I. : Functions and Working – R.B.I. Publication.4. R.B.I. Bulletins.5. R.B.I. Annual Reports.6. Reports on trends & Progress of Banking in India.- R.B.I.

M.Com. Part I

Semester I

(H) Advanced Marketing

Paper VII : Marketing Techniques.

Course Code -: 103

Objective:

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

Unit No .	Name of the Topic	Periods
1.	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	08
2.	MARKE TING 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 f actors influencing pricing decision, pricing method.	08
3.	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.	08
4.	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 bud get – evaluating advertising effectiveness – profile of advertising agencies in India. Recent trends in modern advertising – Evaluating marketing communication programs - Message evaluation, reorganization test etc.	08
5.	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.	08

6.	MARKETING INFORMATION SYSTEM AND MARKETING RESEARCH Concept and components of a Marketing Information System – Marketing Research – Meaning and Scope – marketing research procedure – types and techniques of Marketing Research – Management use of Marketing Research - Social responsibility of marketing organizations.	08
TOTAL		48

Books Recommended	
<ol style="list-style-type: none"> 1. Philips Kotlers – Marketing Management 2. Marketing Management Cravens – Hills – Woodruff 3. Marketing – A Managerial Introduction – Gandhi 4. Marketing Information System – Davis – Olsan 5. Consumer Behavior – Schiffman – Kanuk 6. Principles and Practice of Marketing – John Frair 	

M.Com Part I

Semester I

(H) Advanced Marketing

Paper II : Consumer Behaviour.

Course Code -: 104

Objective :

To impart knowledge regarding marketing management techniques, process and to develop understanding of the marketing functions techniques and strategies

Unit No.	Name of the Topic	Periods
1.	INTRODUCTION Definition – Consumer Behavior & Marketing, Stages in Marketing, Application of Consumer Behavior Science, Changing Role of Product, Marketer and Consumer, Customer Behavior – Family – Woman, Rural Consumer, Special Area Consumer.	08
2.	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.	08
3.	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 Behavior Relationship.	08
4.	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.	08
5.	MOTIATION Concept of Motivation – Motivation Process, Positive & Negative Motivation – Integrity of Motivation – Hierarchy of Needs – Emerging Concept of Involvement.	08
6.	CONSUMER PROTECTION & BUSINESS ET HICS Consumer Protection – Role of Government – Consumer Protection Legislation in India – Role of Media – Ethics in Business and its relevance to the study of Consumer Behavior – Can Ethics be taught? Ethics in operations.	08
TOTAL		48

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.

