

**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY****CIRCULAR /SU/M.Com./NEP/PG/14/2023**

It is hereby inform to all concerned that, on the recommendation of the Dean, Faculty of Commerce & Management; **"Credit Distribution Syllabus for Two Years/One Year Course with curriculum of M.Com and Ph.D. Programme with One Exit Option"** as per New Education Policy-2020. under the Faculty of Commerce & Management in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 on behalf of the Academic Council.

**This is effective from the Academic Year 2023-24 and Onwards as per appended herewith.**

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,  
Aurangabad-431 004.  
REF.NO. SU/M.COM/2023-24/68465

Date:- 25-07-2023.

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*[Signature]*  
**Deputy Registrar,  
Academic Section  
Syllabus unit.**

**Copy forwarded with compliments to :-**

- 1] **The Principals, affiliated concerned Colleges,  
Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

**Copy to :-**

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [ B.Com. Unit ] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

**DR. BABASAHEB AMBEDKAR  
MARATHWADA UNIVERSITY,  
AURANGABAD.**



**Curriculum of**  
**CREDIT DISTRIBUTION SYLLABUS FOR**  
**TWO YEAR/ONE YEAR PG AS PER NEP**  
**M.COM. AND PH.D. PROGRAM**  
**I TO IV SEMESTER**  
**APPLICABLE FOR AFFILIATED COLLEGES**  
**under NEP 2020**

*[ Effective from the Academic Year 2023-24 & onwards ]*

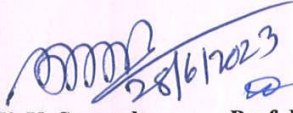
**Dr. Babasaheb Ambedkar Marathwada University, Aurangabad**

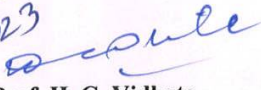



**Faculty of Commerce & Management**

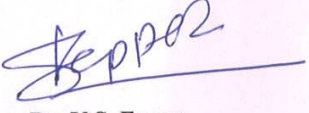
**Curriculum of  
MASTER OF COMMERCE (M.Com.)  
As per NEP-2020 Structure  
With Choice Based Credit & Grading System**

**(Effective from the academic year 2023-24)**

  
Prof. W. K. Sarwade  
Dean

  
Prof. H. G. Vidhate  
Chairman BOS

  
Prof. G. N. Kathar  
Chairman BOS

  
Dr. V.S. Epper  
Chairman BOS

**Dr. Babasaheb Ambedkar Marathwada University, Aurangabad.**



Illustrative Credit Distribution Structure for Two Year /One Year PG As per NEP

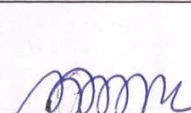
2020

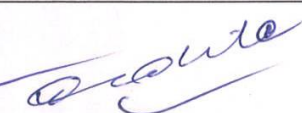
**M.Com. Programme**


**M.Com: First year**

**Level : 6.0**

<b>Semester: I</b>			
	<b>Paper Code</b>	<b>Paper Name</b>	<b>No. of Credits</b>
<b>Major</b>	<b>COM/MAN/501</b>	Management Process & Organizational Behaviour	<b>4</b>
	<b>COM/MAN/502</b>	Managerial Economics	<b>4</b>
	<b>COM/MAN/503</b>	Corporate Financial Accounting	<b>4</b>
	<b>Activity-1<sup>st</sup></b> (Choose any One from the basket) <b>COM/ACT/504</b>	1. R to R (Recruitment to Retirement) 2. Market Demand Survey of any Product 3. Interpretation of Corporate Financial Statements 4. Any Other Activity in Consultation with Guiding Teacher	<b>2</b>
	<b>Elective-1</b> (Choose any One from the basket) <b>1.COM/ELE/505</b> <b>2.COM/ELE/506</b> <b>3.COM/ELE/507</b>	1.Cyber Security 2.Industrial Economics 3.Environmental Economics	<b>4</b>
<b>Research Methodology</b>	<b>RM- 1</b> <b>COM/RM/508</b>	Research Methodology	<b>4</b>
<b>On Job Training/ Field Project</b> <b>COM/OJT/509</b>		--	-
<b>Research Project</b>		--	-
<b>Total Credit For First Semester</b>			<b>22</b>

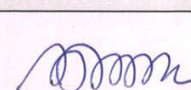
  
**Prof. W.K. Sarwade**  
Dean

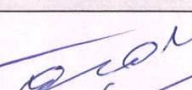
  
**Principal H.G. Vidhate**  
Chairman, BoS

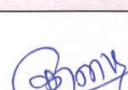
  
**Prof. G. N. Kathar**  
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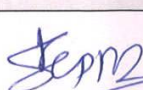
  
**Dr. V. S. Epper**  
Chairman, BoS

Semester: II			
	Paper Code	Paper Name	No. of Credits
Major	COM/MAN/510	Advanced Cost Accounting	4
	COM/MAN/511	Marketing Management	4
	COM/MAN/512	Financial Management	4
	Activity-2 <sup>nd</sup> (Choose any One from the basket) COM/ACT/513	1. Preparation of Budgets (Any one) 2. Preparation of Product Life Cycle (Choose any Product) 3. Study of Cash, Receivables and Discount Methods of any Business 4. Any Other Activity in Consultation with Guiding Teacher	2
	Elective-2 (Choose any One from the basket) COM/ELE/514 COM/ELE/515 COM/ELE/516	1.Application of Management Technique in Administration 2. Globalization & Public Administration : Indian Context 3. E-commerce	4
	Research Methodology		-
On Job Training / Field Project COM/ OJT-FP /517		1. OJT :- In Accounts Section of SSI / MSMSE / LSI / Malls / Big Retails Stores 2. Field Project like Preparing a Market Research Plan for New Product 3. Preparation of any Inventory of Company / Malls / any other Business	4
Research Project		--	-
Total Credit For Second Semester			22
Cum. Cr. For PG Diploma			44
Credit Summary : First Year (Semester I & II)			
1. Major Mandatory (1 to 6) : 24 Credits			
2. Major Activity (1 & 2) : 04 Credits			
3. Major Elective (1 & 2) : 08 Credits			
4. RM : 1 : 04 Credits			
5. On Job Training/ Field Project : 04 Credits			
Exit Option: PG Diploma (44 Credits) after Three Year UG Degree and First Year PG			

  
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**Dr. Babasaheb Ambedkar Marathwada University, Aurangabad.**



Illustrative Credit Distribution Structure for Two Year /One Year PG As per NEP

2020

**M.Com. Programme**

**M.Com: Second year**

**Level : 6.5**

<b>Semester: III</b>			
	<b>Paper Code</b>	<b>Paper Name</b>	<b>No. of Credits</b>
<b>Major</b>	<b>COM/MAN/518</b>	Business Environment	<b>4</b>
	<b>COM/MAN/519</b>	Strategic Management	<b>4</b>
	<b>COM/MAN/520</b>	International Marketing	<b>4</b>
	<b>Activity- 3<sup>rd</sup></b> (Choose any One from the basket) <b>COM/ACT/521</b>	1. Preparation of Import or Export Procedure in any Organization 2. Marketing Strategies for Agricultural & Allied Industries 3. Preparation of Product Launching in International Market 4. Any Other Activity in Consultation with Guiding Teacher	<b>2</b>
	<b>Elective- 3</b> (Choose any One from the basket) <b>COM/ELE/522</b> <b>COM/ELE/523</b> <b>COM/ELE/524</b>	1. International Monetary Economics 2. Public Enterprises in India 3. Statistical Analysis	<b>4</b>
<b>Research Methodology</b>		--	-
<b>On Job Training/Field Project</b>		--	-
<b>Research Project</b>	<b>RP: 1<sup>st</sup></b> (Choose any One from the basket) <b>COM/ RP /525</b>	1. Preparation of Research Project on Raw Material Import 2. Preparing Business Project Report 3. Project on Obtaining Licenses for SSI/MSME/LSI 4. Any Other Project in Consultation with Guiding Teacher	<b>4</b>
<b>Total Credit For Third Semester</b>			<b>22</b>

**Prof. W.K. Sarwade**  
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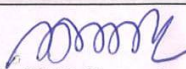
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Chairman, BoS

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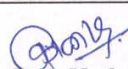
**Dr. V. S. Epper**  
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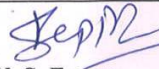
**M.Com: Second Year****Level : 6.5**

<b>Semester: IV</b>			
	<b>Paper Code</b>	<b>Paper Name</b>	<b>No. of Credits</b>
<b>Major</b>	<b>COM/MAN/526</b>	Security Analysis	<b>4</b>
	<b>COM/MAN/527</b>	Advertising and Media Management	<b>4</b>
	<b>COM/MAN/528</b>	Marketing Research	<b>4</b>
	<b>Activity</b>	--	--
	<b>Elective- 4</b> (Choose any One from the basket) <b>COM/ELE/529</b> <b>COM/ELE/530</b> <b>COM/ELE/531</b>	1. Insurance Economics 2. Travel & Tourism 3. Public Policy & Finance in India	<b>4</b>
<b>Research Methodology</b>		--	--
<b>On Job Training/Field Project</b>		--	--
<b>Research Project</b>	<b>RP: 2<sup>nd</sup></b> (Choose any One from the basket) <b>COM/ RP /532</b>	1. 15 Days Training of GST with CA / CMA / Tax Consultant & Project Preparation on any Business 2. 15 Days Training at any Advertising agency / Media House (Print or Electronic) & Preparing a Project of Advertising through Media Vehicles 3. 15 Days Training at Mutual Fund Advisors Office / Any Broker / Investment Banker / Investment Agency and then Preparing Technical Analysis of Stocks of any Listed Company 4. Any Other Project in Consultation with Guiding Teacher (Inclusive of Training and Project both)	<b>6</b>
<b>Total Credit For Fourth Semester</b>			<b>22</b>
<b>Cum. Cr. For 2 year PG Degree</b> <b>First Year PG Diploma 44 Credits + Second Year 44 Credits = 88 Credits</b> <b>Credit Summary : Two Years (Semester I to IV)</b> 1. Major Mandatory (1 to 12) : 48 Credits 2. Major Activity (1 to 3) : 06 Credits 3. Major Elective (1 to 4) : 16 Credits 4. RM : 1 : 04 Credits 5. On Job Training/ Field Project : 04 Credits 6. Research Project (1 & 2) : 10 credits			<b>88</b>
<b>2 Years: 4 Sem. PG Degree (88 credits) after Three Year UG Degree</b>			

  
**Prof. W.K. Sarwade**  
 Dean

**Principal H.G. Vidhate**  
 Chairman, BoS

  
**Prof. G. N. Kathar**  
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**Dr. V. S. Epper**  
 Chairman, BoS

**Level 8.0 :**

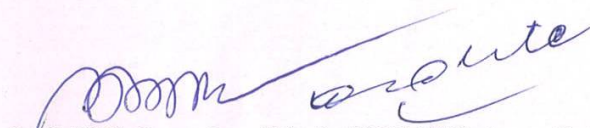
**Course Work Min. 12 (3 Courses of 4 Credits Each  $4 \times 3 = 12$ )**

**Training in Teaching/Education/Pedagogy : 4**

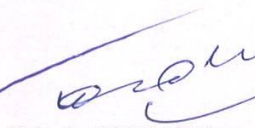
**Min. 16 + Ph.D. Work**

**Ph.D. in Subject**

**(\*Imp. Note : Level 8.0 is for student going for teaching profession in Commerce)**



**Prof. W.K. Sarwade**  
Dean



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Chairman, BoS



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Chairman, BoS

**M.Com. First Year (First Semester)**

Course Code: COM/MAN/501

No. of Credits: 4

**Subject Title: Management Process and Organizational Behavior**

**Course Objectives: To enhance quality managerial abilities about the management process & organisational behaviour of a student.**

Unit	Course Content	Periods
1.	Evolution of Management Thought, Schools of Management Thought, Role of management in globalized world and its growing significance.	12
2.	Functions of Management – Planning, Organizing, Centralization & Decentralization, Controlling and Co-ordination and Staffing. Organizational Behavior – Concept, Relationship between Management and Organizational Behavior, emergence and ethical perspective, attitude, perception, learning, personality.	12
3.	Motivation – Concept and theories of motivation	12
4.	Group Dynamics and Team Development – Group Dynamics, Meaning & Significance, Types of Groups, Group Formation Development, Group Composition.	12
5.	Organizational Conflict – Dynamics and management, Sources, Patterns, Levels and Types of Conflict, Traditional and Modern Approaches to conflict, functional and dysfunctional organizational conflicts, Conflict Resolution.	12

**Suggested Readings:**

- 1) Sherlekar "Management Value Oriented Holistic Approach", Himalaya Publishing – 2007.
- 2) Stephen Robbins "Organizational Behavior", Prentice Hall of India-2005.

**Additional Readings:**

- 1) Terry George "Principles of Management".

**M.Com. First Year (First Semester)**

Course Code: COM/MAN/502

No. of Credits: 4

<b>COURSE TITLE: <u>Managerial Economics</u></b>		
<b>Course Objectives:</b> Update the subject knowledge among the students at corporate level and its use in decision making.		
<b>UNIT</b>	<b>USE IN COURSE CONTENTS</b>	<b>LECTURES</b>
<b>I</b>	<b><u>Nature and scope of managerial economic:</u></b> Objectives of a firm, Economic theory and managerial theory, Fundamental economics concepts, Incremental principles, Opportunity costs principles, Discounting principles, Equi-marginal principles.	<b>10</b>
<b>II</b>	<b><u>Demand Analysis:</u></b> Individual and marketing demand functions, Law of demand, Determinants of demand, Elasticity of demand , and its importance, Price Elasticity, Income Elasticity and its use in decision making.	<b>10</b>
<b>III</b>	<b><u>Theory of consumer choice:</u></b> Cardinal utility approach, Indifference approach, Revealed Preference Theory and Theory of Consumer Choice under risk, Demand estimation, Demand forecasting techniques.	<b>10</b>
<b>IV</b>	<b><u>Production Theory:</u></b> Production function, Production with one and two variable inputs, Stages of Production, Economies of Scale, Estimation of production function, Cost theory and estimation, Law of Return to Scale.	<b>10</b>
<b>V</b>	<b><u>Price Determination under different market conditions:</u></b> Characteristics of different market structure, Perfect competition, Monopolistic competition, Oligopoly and Monopoly.	<b>10</b>
<b>VI</b>	<b><u>Business Cycle:</u></b> Nature and phases of Business Cycle, Theories of Business Cycle, Inflation, Characteristics, Types and effects of Inflation	<b>10</b>

**REFERENCE BOOKS:** 1) 'Adhikary, M. Business Economic, New Delhi, Excel Books 2000

2) Buamol, W.J. Economic theory & operations analysis 3<sup>rd</sup> ed, New Delhi, prentice Hall Inc, 1996.

3) Chopra, O.P Managerial economics, , new Delhi Tata McGraw Hill 1985.

4) Keat, Paul G. & Philips K. Y. Young, Managerial Economics, prentice Hall, New Jersey 1996

5) Koutsoyinnans, A. Modern Micro Economics, New York, Macmillan, 1991.

6) Milgrom, P. and Roberts J. Economics, Organization and management , Englewood Cliffs, New jersey, prentice Hall 1992.

7) Joel Dean "Managerial Economics", prentice Hall

**M.Com. First Year (First Semester)**

Course Code: COM/MAN/503

No. of Credits: 4

<b>Course Title: <u>CORPORATE FINANCIAL ACCOUNTING</u></b>		
<b>Course Objectives:</b> Update the subject knowledge among the students at corporate level.		
<b>UNIT</b>	<b>COURSE CONTENTS</b>	<b>PERIODS</b>
<b>I</b>	Financial Accounting. Generally Accepted Accounting principles, Indian Accounting standards. International Accounting standards.	<b>12</b>
<b>II</b>	Preparation and analysis of financial Accounts and financial statements of companies.	<b>12</b>
<b>III</b>	Valuation of shares and goodwill.	<b>12</b>
<b>IV</b>	Accounting issues relating to Mergers and Acquisitions.	<b>12</b>
<b>V</b>	Holding Companies (with two subsidiaries). Inflation Accounting.	<b>12</b>

**REFERENCE BOOKS:**

- 1) 'Advanced Accountancy' by Shukla and Grewal.
- 2) 'Advanced Financial Accounting' by R.L.Gupta
- 3) 'Advanced Accounting' by Jain and Naranmg.
- 4) 'Advanced Accounting' by Khan and Jain.
- 5) 'Advanced Accountancy' by S.N.Maheswari.

**M.Com. First Year (First Semester)**

**Subject: Activities related to mandatory subject**

Course Code: COM/ACT/504

No. of Credits: 2

Subject Title: Activities related to mandatory subject

Course Objectives: To enhance activity related quality management abilities related to mandatory subject of a student.

Activities 1 <sup>st</sup>	1. R to R (Recruitment to Retirement)	
Choose any one from the Basket	2. Market Demand Survey of any Product	
	3. Interpretation of Corporate Financial Statements	
	4. Any Other Activity in Consultation with Guiding Teacher	

**M.Com. First Year (First Semester)**

**Subject: Elective 1<sup>st</sup>**

**Choose any one from the Basket of concerned faculty**

Course Code: COM/ELE/505

No. of Credits: 4

Subject Title: Micro Economics

Course objectives:- To make the students understand the various aspects of business environment and their impact on industry, international trade.		
UNIT	COURSE CONTENTS	PERIODS
I	<b>The Theory of Consumer Behaviour:</b> Rationality – Utility – Indifference curves – Income and substitution effects – Slutsky Theorem – Compensated Demand Curves – Cardinal Approach Vs Ordinal Approach – Derivation of the demand curve through indifference curve approach – Revealed Preference Hypothesis.	12
II	<b>Economics of Uncertainty:</b> Individual behaviour towards risk, expected utility and uncertainty – equivalence approaches – Neumann – Morgenstern Method of Measuring utility under Risky situations – The Friedman – Savage Hypothesis.	12
III	<b>The Theory of Production I :</b> Production Function – The Law of Returns to scale The Law of Variable Proportions – Isoquants and their Properties – Technical Progress and The Production Function – Equilibrium of the firm – Choice of Optimal Combinations of the factors of Production.	12
IV	<b>The Theory of Production II :</b> Derivation of Cost Functions from Production Functions – The Production Possibility Curve of the firm –The cobb- Douglas Production Function and the CES Production Function and their Properties.	12
V	<b>The Theory of Costs:</b> The traditional theory of cost – The distinction between the short run and the long run costs – The Envelope curve –The modern theory of cost – The 'L' shaped curve – The Relation between AC and MC curves – Derivation of Long run and Average cost curves and Marginal cost curves.	12

**References :**

- 1) Koutosoyiannis, A. : Modern Micro Economics, Macmillan Press, London.
- 2) Ahuja H. L. : Advanced Economic Theory, S. Chand and Company, Delhi.
- 3) M. Maria John Kennedy: Advanced Micro Economic Theory, Himalaya Publishing House, Delhi.
- 4) D. Bose, A. Marimuthu : An Introduction to Micro Economics, Himalaya Publishing House, Delhi.

**M.Com. First Year (First Semester)**

**Subject: Elective 2<sup>nd</sup>**

**Choose any one from the basket of concerned faculty**

Course Code: COM/ELE/506

No. of Credits: 4

**Subject Title: Industrial Economics**

**Course Objectives:** This course is designed to introduce the basic theory of industrial organization. It offers insight into reasons for uneven regional development. Recent issues of mergers and role of FDI are included. The course also throws light on industrial policy issues in the context of new economic reforms. It also deals with the response of Indian Industry to the challenge of WTO.

Unit	Course Contents	No. of Lectures
I	Industrial Organization : Structure – Concept – performance paradigm Monopoly and concentration : concept, reason and concern – contestable market – fixed cost, sunk cost and contestability – measures of concentration – concentration ratio – Hirschman – Herfindahl Index	12
II	Location and Regional Development : Regional growth of industries in India – theories of Industrial Location – Measures for dispersal of Industries – Promotional and Financial support by public sector institutions	12
III	Determinants of Firm Structure : Mergers – Horizontal and Vertical Conglomerate Integration – Role of FDI in Indian Industry.	12
IV	Industrial Policy : New Industrial Policy (1991) and later developments – Growth and productivity of Indian Industry – Industrial Employment and Labour Laws in India – Exit Policy – India's Competition Policy	12
V	The Challenge of WTO : Response of the Indian Industrial Sector to Trade Liberalization – TRIPs – TRIMs – Growth of the Indian Small Scale Industries sector in the QR free regime	12

**References :**

1. Shepherd W.C.(1985), The Economics of Industrial Organization, Prentice Hall Inc.
2. Triole Jean, The Theory of Industrial Organization, MIT Press, Prentice Hall India
3. Basu Kaushik, Lectures in Industrial Organization Theory, Blackwell.

**M.Com. First Year (First Semester)**

**Subject: Elective 3<sup>rd</sup>**

**Choose any one from the basket of concern faculty**

Course Code: COM/ELE/507

No. of Credits: 4

**Subject Title: Environmental Economics**

**Course Objectives:** The objective of this course is to provide some insight into the inter linkages between economics, environmental and ecology. The course is also helpful to understand environmental problems and solving it by applying economic principles.

Unit	Course Contents	No. of Lectures
I	Environment, Ecology and Ecosystem: Interlink ages between Environment, Ecology and Economics. Environmental problems in developing countries; market failure and externality. The theory of externality and public good - Pigeon and case material balance approach.	12
II	<b>Types of Resources and Resource allocation:</b> Renewable and non-renewable resources: energy, forests, wild life, biodiversity. Theories of optional use of exhaustible and renewable resources.	12
III	<b>Environmental Problems and Measures:</b> Environmental pollution: Air Pollution, Water Pollution, Soil Pollution, Noise pollution. Climate change and its economic impact. Environmental policy and measures in India. Environment protection laws. Global warming.	12
IV	<b>IV Environment and Development:</b> Environment and development linkages, Environmental and development trade off and concept of sustainable development. Poverty and environment. Environment and population issues.	12
V	<b>Environment Impact Analysis:</b>  Appraisal of project with environmental impact, Environment and social assessment of project. Different case studies.	12

**References :**

1. Baumol ,W.J. and W.E.Oates (The theory of Environmental Policy ,(2<sup>nd</sup> Edition),Cambridge University Press ,Cambridge.
2. Bromely,D.W.(Ed.)(1995) Handbook of Environmental economics ,Blackwell London.
3. Fisher,A.C(1981) Resource and Environmental Economics ,Cambridge University Press, Cambridge .
4. Hanley, N.J.F.Shogren and B.White (1997) Environmental Economics in Theory and Practice ,Macmillan
5. Hussen, A.M. (1999) Principles of Environmental Economics,Routledge, London.
6. Jeroen ,C.J.M. Van den Bergh (1999)Handbook of Environmental and Resource Economics ,Edward Elgar Publishing Ltd.U.K.
7. Kolstad , C.D.(1999)Environmental Economics ,Oxford University Press ,New Delhi
8. Pearce ,D.W. and R.Turner (1991) Economics of Natural Resource Use and Environment John Hopkins University Press ,Baltimore .

**M.Com. First Year (First Semester)**

Course Code: COM/MAN/508

No. of Credits: 4

<b>COURSE TITLE: <u>Research Methodology</u></b>		
<b>COURSE OBJECTIVES: to expose the students with research process, data collection and analysis, sampling, report writing etc.</b>		
<b>UNIT</b>	<b>COURSE CONTENT</b>	<b>PERIODS</b>
<b>I</b>	<b>Introduction:</b> Definition- Meaning and nature- scope – objectives of Research – Merits and demerits.	<b>10</b>
<b>II</b>	<b>Planning Research Project:</b> Identification, selection and formulation , of a problem – Research design – types of research.	<b>10</b>
<b>III</b>	<b>The process of Research:</b> Hypothesis – objectives- Primary synopsis- Method of investigation – survey method, case study method, experimental method and scientific method.	<b>10</b>
<b>IV</b>	<b>Method of collection Data:-</b> Primary data – Observation, Interview, Telephonic , and mail survey. Secondary Data : tests, cumulative record cards, schedules, questionnaires an pilot study.	<b>10</b>
<b>V</b>	<b>Sampling:</b> Classification tabulation & scaling of data , Advertising & limitation of sampling- theoretical basis of sampling- probability and Non- Probability sampling errors. Objectives & determinants of classification- Tabulation of data – Analysis & interpretation of data.	<b>10</b>
<b>VI</b>	<b>Report Writing:</b> Nature, Types and Contents of Reports- Steps in drafting the reports	<b>10</b>

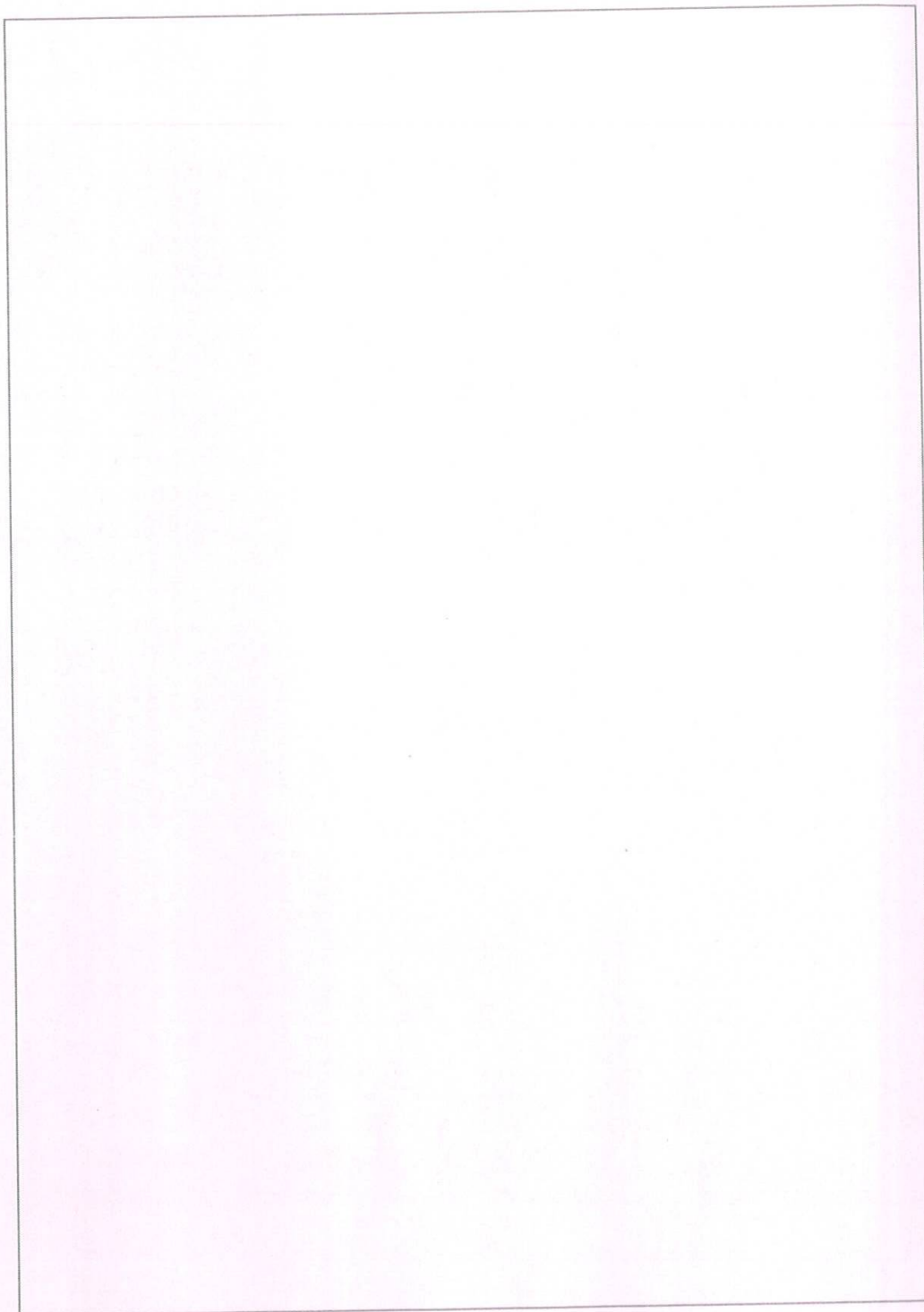
**M.Com. First Year (First Semester)**

Course Code: COM/OJT/509

No. of Credits: 4

Subject Title: On job training / Field Project / Research Project

Course Objectives:

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**M.Com. First Year (Second Semester)**

Course Code: COM/MAN/510

No. of Credits: 4

Subject Title: Advanced Cost Accounting

<b>Course Objectives: Update the subject knowledge among the students at corporate level in cost accounting in the process of financial decision making.</b>		
<b>UNIT</b>	<b>COURSE CONTENTS</b>	<b>PERIODS</b>
<b>I</b>	<b><u>Budgetary Control Systems</u></b> Concepts and features, Budget & Forecast, Types of Budgets and Process, pre-requisites of budgetary control systems. Administration of budgetary control systems, Revision of budgets, Rolling budgets, Zero-base budgeting, Performance budgeting.	<b>12</b>
<b>II</b>	<b><u>Standard Costing</u></b> Meaning, Objectives, Significance and limitation of standard costing. Distinguish between standard costing and budgetary control. Types of standard costs, Variance, Analysis and Accounting of Material, Labour, Overheads. Sales variance Analysis.	<b>12</b>
<b>III</b>	<b><u>Marginal Costing</u></b> Meaning, Objectives, Features, Advantages and limitation of Marginal costing. Distinguish between Marginal costing and Absorption costing. Preparation of Marginal cost statement. Concept of Contribution and Profit. To make or to buy decisions of different products.	<b>12</b>
<b>IV</b>	<b><u>Break-Even and Cost Volume Profit Analysis</u></b> Assumption and Usages of Break-Even Analysis. Methods of calculation of BEP, Contribution P/V Ratio, Marginal of Safety, Angle of Incidence, Key factor, Break even chart. Impact of variable and fixed cost, Calculation of BEP where multiple products are involved.	<b>12</b>
<b>V</b>	Presentation of Financial and Cost information to Management. Concept of reports, Types of reports, Reports to management, Installing management report systems, Bankers and Management reporting, Essentials for preparation of good reports.	<b>12</b>

**REFERENCE BOOKS:**

- 1) 'Cost Accountancy' by S.P. Jain and K.L. Naranmg.
- 2) 'Cost Accounting' by Nigam and Sharma
- 3) 'Cost Accountancy' by Arrora.
- 4) 'Cost Accounting Problems and Solutions S.N. Maheswari
- 5) 'Cost Accounting Problems and Solutions by Khanna, Pande and Ahuja

**M.Com. First Year (Second Semester)**

Course Code: COM/MAN/511

No. of Credits: 4

**Subject Title: Marketing Management**

**Course Objectives: Update the subject knowledge among the students related to recent trends in marketing at the local & global level.**

UNIT	COURSE CONTENTS	PERIODS
I	<b><u>Introduction:</u></b> Concept, Nature, Scope and importance, Marketing Evolution Marketing mix, Strategic marketing.	12
II	<b><u>Market Analysis and Selection:</u></b> Marketing Environment, Micro and Macro components and impact on marketing decision, Market segmentation and positioning, buyer behaviour, Consumer decision making process.	12
III	<b><u>Pricing Decisions:</u></b> Factors affecting Pricings, Price Determination, Pricing policies, and strategies, Discounts and rebates.	12
IV	<b><u>Distribution channels:</u></b> Function and Types of Distribution Channels, Intermediaries, Channel Management Decision, Retailing and Wholesaling.	12
V	<b><u>Promotion Decisions:</u></b> Communication Process, Promotion mix, Advertising, Personal selling, Sales Promotion, Publicity Relations, Determining Advertisement Budget, Copy Designing and its testing, Media selection, advertising effectiveness, sales promotion tools and techniques.	12

**REFERENCE BOOKS:**

1. Enis, BM Marketing Classics: A Selection of Influential Articles, New York, McGraw Hill 1991
2. Kotler, Philip and Armstrong, G. Principles of Marketing, New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip and Marketing Management, Planning, Implementation and Control, New Delhi, Prentice Hall of India 1994.
4. Ramaswamy, V S and Namakumari, S. Marketing Management, Planning Control, New Delhi, macmillan 1990.
5. Station William, J. Fundamentals of Marketing, New York, McGraw Hill 1994.
6. Nelamegham, S. Marketing in India: Cases and Readings, New Delhi, Vikas, 1988.

**M.Com. First Year (Second Semester)**

Course Code: COM/MAN/512

No. of Credits: 4

Subject Title: Financial Management

<b>Course Objectives:</b> This Course exposes students to understand Basic of Financial transaction which are applied in Business and industry		
<b>UNIT</b>	<b>COURSE CONTENT</b>	<b>PERIODS</b>
<b>I</b>	<b>Financial Management Objectives</b> Profit Wealth Maximization Goals Finance Function, Investment – Financing – Dividend Decisions.	<b>12</b>
<b>II</b>	<b>Operating &amp; Financial leverages, computation of combined , financial and operating leverages, effect of leverages on profitability</b>	<b>12</b>
<b>III</b>	<b>Cost of Capital:</b> Types, Computation of different sources of capital viz. debt capital, preference share capital, equity share capital, weighted average cost of capital.	<b>12</b>
<b>IV</b>	<b>Management of Working Capital</b> – Sources of short term capital, cash receivables and inventory management.	<b>12</b>
<b>V</b>	<b>Capital Budgeting Decisions</b> – Investment evaluation methods, comparative analysis, NPR, internal rate of return method, accounting rate of return, risk analysis, capital rationing	<b>12</b>

**1. Suggested Readings:** - 1) Bhattacharya Hrishikas – Working Capital Management – Strategies and Techniques, Prentice Hall, New Delhi (2) Chandra Prasanna – Financial Management, Tata McGraw Hill, New Delhi (3) Pandey I M – Financial Management, Vikas Publishing

**2. Additional Readings:** - 1) Van Horn JC – Fundamentals of Financial Management, Prentice Hall, New Delhi 2) Ashok Banerjee Financial Accounting

**M.Com. First Year (Second Semester)**

Course Code: COM/ACT/513

No. of Credits: 2

**Subject: Activities related to mandatory subject-II**

**Course Objectives: To enhance activity related quality management abilities related to mandatory subject of a student.**

<b>Activities 1<sup>st</sup></b>	1. Preparation of Budgets (Any one)	
	2. Preparation of Product Life Cycle (Choose any Product)	
	3. Study of Cash, Receivables and Discount Methods of any Business	
	4. Any Other Activity in Consultation with Guiding Teacher	

**M.Com. First Year (Second Semester)**

Course Code: COM/MAN/510

No. of Credits: 4

**Subject Title: Advanced Cost Accounting**

**Course Objectives: Update the subject knowledge among the students at corporate level in cost accounting in the process of financial decision making.**

UNIT	COURSE CONTENTS	PERIODS
I	<b><u>Budgetary Control Systems</u></b> Concepts and features, Budget & Forecast, Types of Budgets and Process, pre-requisites of budgetary control systems. Administration of budgetary control systems, Revision of budgets, Rolling budgets, Zero-base budgeting, Performance budgeting.	12
II	<b><u>Standard Costing</u></b> Meaning, Objectives, Significance and limitation of standard costing. Distinguish between standard costing and budgetary control. Types of standard costs, Variance, Analysis and Accounting of Material, Labour, Overheads. Sales variance Analysis.	12
III	<b><u>Marginal Costing</u></b> Meaning, Objectives, Features, Advantages and limitation of Marginal costing. Distinguish between Marginal costing and Absorption costing. Preparation of Marginal cost statement. Concept of Contribution and Profit. To make or to buy decisions of different products.	12
IV	<b><u>Break-Even and Cost Volume Profit Analysis</u></b> Assumption and Usages of Break-Even Analysis. Methods of calculation of BEP, Contribution P/V Ratio, Marginal of Safety, Angle of Incidence, Key factor, Break even chart. Impact of variable and fixed cost, Calculation of BEP where multiple products are involved.	12
V	Presentation of Financial and Cost information to Management. Concept of reports, Types of reports, Reports to management, Installing management report systems, Bankers and Management reporting, Essentials for preparation of good reports.	12

**REFERENCE BOOKS:**

- 1) 'Cost Accountancy' by S.P.Jain and K.L. Naranmg.
- 2) 'Cost Accounting' by Nigam and Sharma
- 3) 'Cost Accountancy' by Arora.
- 4) 'Cost Accounting Problems and Solutions S.N. Maheswari
- 5) 'Cost Accounting Problems and Solutions by Khanna, Pande and Ahuja

**M.Com. First Year (Second Semester)**

Course Code: COM/MAN/511

No. of Credits: 4

**Subject Title: Marketing Management**

**Course Objectives: Update the subject knowledge among the students related to recent trends in marketing at the local & global level.**

UNIT	COURSE CONTENTS	PERIODS
I	<b><u>Introduction:</u></b> Concept, Nature, Scope and importance, Marketing Evolution Marketing mix, Strategic marketing.	12
II	<b><u>Market Analysis and Selection:</u></b> Marketing Environment, Micro and Macro components and impact on marketing decision, Market segmentation and positioning, buyer behaviour, Consumer decision making process.	12
III	<b><u>Pricing Decisions:</u></b> Factors affecting Pricings, Price Determination, Pricing policies, and strategies, Discounts and rebates.	12
IV	<b><u>Distribution channels:</u></b> Function and Types of Distribution Channels, Intermediaries, Channel Management Decision, Retailing and Wholesaling.	12
V	<b><u>Promotion Decisions:</u></b> Communication Process, Promotion mix, Advertising, Personal selling, Sales Promotion, Publicity Relations, Determining Advertisement Budget, Copy Designing and its testing, Media selection, advertising effectiveness, sales promotion tools and techniques.	12

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2. Kotler, Philip and Armstrong, G. Principles of Marketing, New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip and Marketing Management, Planning, Implementation and Control, New Delhi, Prentice Hall of India 1994.
4. Ramaswamy, V S and Namakumari, S. Marketing Management, Planning Control, New Delhi, macmillan 1990.
5. Station William, J. Fundamentals of Marketing, New York, McGraw Hill 1994.
6. Nelamegham, S. Marketing in India: Cases and Readings, New Delhi, Vikas, 1988.

**M.Com. First Year (Second Semester)**

Course Code: COM/MAN/512

No. of Credits: 4

**Subject Title: Financial Management**

<b>Course Objectives:</b> This Course exposes students to understand Basic of Financial transaction which are applied in Business and industry		
<b>UNIT</b>	<b>COURSE CONTENT</b>	<b>PERIODS</b>
<b>I</b>	<b>Financial Management Objectives</b> Profit Wealth Maximization Goals Finance Function, Investment – Financing – Dividend Decisions.	<b>12</b>
<b>II</b>	<b>Operating &amp; Financial leverages, computation of combined , financial and operating leverages, effect of leverages on profitability</b>	<b>12</b>
<b>III</b>	<b>Cost of Capital:</b> Types, Computation of different sources of capital viz. debt capital, preference share capital, equity share capital, weighted average cost of capital.	<b>12</b>
<b>IV</b>	<b>Management of Working Capital</b> – Sources of short term capital, cash receivables and inventory management.	<b>12</b>
<b>V</b>	<b>Capital Budgeting Decisions</b> – Investment evaluation methods, comparative analysis, NPR, internal rate of return method, accounting rate of return, risk analysis, capital rationing	<b>12</b>

**1. Suggested Readings:** - 1) Bhattacharya Hrishikas – Working Capital Management – Strategies and Techniques, Prentice Hall, New Delhi (2) Chandra Prasanna – Financial Management, Tata McGraw Hill, New Delhi (3) Pandey I M – Financial Management, Vikas Publishing

**2. Additional Readings:** - 1) Van Horn JC – Fundamentals of Financial Management, Prentice Hall, New Delhi 2) Ashok Banerjee Financial Accounting

**M.Com. First Year (Second Semester)**

Course Code: COM/ACT/513

No. of Credits: 2

**Subject: Activities related to mandatory subject-II**

**Course Objectives: To enhance activity related quality management abilities related to mandatory subject of a student.**

<b>Activities</b> <b>1<sup>st</sup></b>	1. Preparation of Budgets (Any one)	
	2. Preparation of Product Life Cycle (Choose any Product)	
	3. Study of Cash, Receivables and Discount Methods of any Business	
	4. Any Other Activity in Consultation with Guiding Teacher	

**M.Com. First Year (Second Semester)**

Course Code: COM/ELE/514

No. of Credits: 4

**Subject Title: Application of Management Technique in Administration**

**Course Objectives:** To Enhance Management Techniques & Administration Process With Proper Application to The Students.

**Course Rationale:**

After WTO the dawn of globalization became the password of qualitative Work Culture. In management as well in several administrative sectors the quality of time & motion, work study, work and quality measurement was the need of hour. Not only in the production units but in general administration the various factors viz Operational Research (OP) PERT & CPM has opened the main pillars of quality services. In this course the angles of management which helps administrative skills, emphasizes the need of managerial support.

UNIT	COURSE CONTENT	PERIODS
I	Work study and Work Measurement Programme Evaluation and Review Techniques (PERT) and Critical Path Method (CPM)	12
II	Operational Research Computerization in Administration and Management Information Service	12
III	Management by Objectives (MBO) Management By Reception, its application in Public Administration	12
IV	Administrative Improvement – O & M Approach	12
V	Organizational Development Techniques in Public Administration. Job Analysis and Evaluation	12

**References Books:**

- 1) Curries R. and Faraday, 'Work Study', Pitman Longman,
- 2) Srinath, D. S., PERT & CPM: 'Principles and applications', East West Press, New Delhi, 1975.
- 3) United Nations, 'Use of Modern Management Techniques in Public Administration', In Developing Countries.
- 4) I. L. O. – Report, 'Introduction to Work Study', Geneva ILO, 1969.
- 5) Milward, G. E., 'Management and Methods Macmillan', London, 1960
- 6) WeistJeromise Levy,-"Management Guide to PERT/ Perdinane", K. A. CPM, Prentice Hall of India, New Delhi, 1972.

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**M.Com. First Year (Second Semester)**

Course Code: COM/ELE/515

No. of Credits: 4

**Subject Title: Globalization & Public Administration: Indian Context**

**Course Objectives:** To Enlighten The Students Regarding The Globalization And Administration At Public Level In Indian Context

**Course Rationale:**

Globalization is now a widely used term. It has assumed a multidimensional character encompassing economic, social, political and cultural activities. Globalization and its impact on Public Administration has been differently portrayed by different authors Therefore, it is necessary to study the impact of Globalization on Public Administration.

UNIT	COURSE CONTENT	PERIODS
I	Globalization – Emergence, Meaning, Nature and Characteristics	12
II	Globalization and Social, Economic and Political Context of the Country	12
III	Globalization – Indian Perspective	12
IV	Liberalization, Privatization, Globalization (LPG) and Bureaucracy.	12
V	Impact of Globalization on Public Administration in India	12

**Reference Books:**

1. Bhatia B. S. & Bhatia G. S. "Globalization and Business Management".
2. Reddy M. Sudhir & others, "Globalization and Man Power Planning", Discovery Publishing House, New Delhi, 2005.
3. Mohanan B, "Globalization of Economy", Gyan Publishing House, New Delhi.
4. Maheshwari S. R., "Public Administration: An Introduction", Macmillan India Ltd., 2002.
5. Palan R., "State Strategies in the Global Political Economy", Rawat Publications, New Delhi, Mumbai, 2009.
6. Sharma B.M., Bareth, Good Governance, Globalization and Civil Society, Rawat Publications, New Delhi, Mumbai, 2004.
7. Jhunjhunwala B. "Welfare State and Globalization: Critique of Amartya Sen", Rawat Publications, New Delhi.
8. Dhameja Alka (Edited), "Contemporary Debates In Public Administration", Prentice – Hall of India, New Delhi, 2003.

**Additional Reference Books:**

1. Gladden G. E., "Dynamics of Public Administration", Holt Rinehart and Winston, New York, 1971.
2. Dev Nathan, Govind Kelkar & Pierre Walter, (edited) Globalization and Indigenous People in the changing Local - Global Interface, Sage Publication, New Delhi.
3. Ellwood Wayne, "Guide to Globalization", Rawat Publications, New Delhi.
4. Kofman E, "Globalization : Theory & Practice", Rawat Publications, New Delhi

**M.Com. First Year (Second Semester)**

Course Code: COM/ELE /516

No. of Credits: 4

Subject Title: Macro Economics

**Course Objectives:**

UNIT	COURSE CONTENT	PERIODS
I	<b>Determination of National Income:</b> Introduction to theory of income determination, Keynes Model of National Income Determination, IS-LM Analysis, Philips Curve, Friedman- Phelps Amendment.	15
II	<b>Theories of Consumption:</b> Keynes and the Consumption Function, The Absolute Income Hypothesis, Relative Income Hypothesis, The Permanent Income Hypothesis- Criticism and Policy Implications, Consumption and Other Variables.	15
III	<b>Investment Analysis:</b> The Investment Function, The Accelerator Theory of Investment, The Internal Funds Theory of Investment, Neoclassical Theory of Investment	10
IV	<b>Demand and Supply of Money:</b> Money and Its Functions, Concept of Money Supply, Measures of Money Supply, High Powered Money, Money Multiplier, Controls on Money Supply Quantitative Theory of Money, Fisher's Transaction Approach, Cambridge Cash Balance Approach, Keynes Theory of Demand for Money- Transaction, Precautionary and Speculative Demand for Money, Modern Theories of Demand for Money by Baumol, Tobian and Friedman.	20

**Reference Books:**

1. Macroeconomics: Rudiger Dorbusch & Stanley Fischer, McGraw Hill, International Editions, 2006.
2. Macroeconomics, Maykiw N. Gregom, Worth Publishers, 2003.
3. Macroeconomics, Errol D'sozza, Pearson, 2008
4. Monetary Economics, Institutions, Theory and Policy, Gupta S.B., S Chand & Co. Ltd. New Delhi.
5. Macroeconomics – Theory and Policy, Branson W. H., Harper & Row, New York

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**M.Com. First Year (Second Semester)**

**Course Code: COM/OJT-FP /517**

**No. of Credits: 4**

**Subject Title: On Job Training / Field Project**

**Course Objectives: To provide the practical training opportunities to the students at National & Multinational Companies in the concerned area.**