

M.Com. External
Annual Pattern
The Scheme of Papers: The Following will be the scheme of papers –
M.Com. Part I

| Paper Code | Sections | Subject |
|------------|------------------|--|
| 101 | Section A | Management Accounting |
| | Section B | Financial Analysis and Control |
| 102 | Section A | Strategic Management |
| | Section B | A. Industrial Economics Or B. Business Statistics |
| 103 | Section A | <i>Special Paper I</i> A. Advanced Accounting and Taxation Special Paper I Title -: Advanced Accounting. B. Advanced Cost Accounting and Cost Systems Special Paper I Title -: Advanced Cost Accounting. C. Business Practices and Environment Special Paper I Title -:Organized Trades and Markets. D. Business Administration Special Paper I Title -:Production and Operation Management. E. Commercial Laws and Practices Special Paper I Title -: Information System and E-Commerce Practices. F. Co-operation and Rural Development Special Paper I Title -: Co-operative Movement in India. G. Advanced Banking and Finance Special Paper I Title -: Legal Framework of Banking. H. Advanced Marketing Special Paper I Title -: Marketing Techniques. |
| | Section B | <i>Special Paper III</i> A. Advanced Accounting and Taxation Special Paper III Title -: Specialized Areas in Accounting. B. Advanced Cost Accounting and Cost Systems Special Paper III Title -: Application of Cost Accounting. C. Business Practices and Environment Special Paper III Title -: Modern Business Practices. D. Business Administration Special Paper III Title -: Business Ethics and Professional Value. E. Commercial Laws and Practices Special Paper III Title -: E-Security & Cyber Laws. |

| | | |
|-----|-----------|--|
| | | <p>F. Co-operation and Rural Development Special Paper III Title -: International Co-operative Movement.</p> <p>G. Advanced Banking and Finance Special Paper III Title -: Banking Law & Practices.</p> <p>H. Advanced Marketing Special Paper III Title -: Customer Relationship Management & Retailing.</p> |
| 104 | Section A | <p style="text-align: center;"><i>Special Paper II</i></p> <p>A. Advanced Accounting and Taxation Special Paper II Title -: Income Tax.</p> <p>B. Advanced Cost Accounting and Cost Systems Special Paper II Title -: Costing Techniques and Responsibility Accounting.</p> <p>C. Business Practices and Environment Special Paper II Title -: Business Environment and Policy.</p> <p>D. Business Administration Special Paper II Title -: Financial Management.</p> <p>E. Commercial Laws and Practices Special Paper II Title -: Intellectual Property Laws.</p> <p>F. Co-operation and Rural Development Special Paper II Title -: Organization of Co-operative Business.</p> <p>G. Advanced Banking and Finance Special Paper II Title -: Central Banking.</p> <p>H. Advanced Marketing Special Paper II Title -: Consumer Behavior.</p> |
| | Section B | <p style="text-align: center;"><i>Special Paper IV</i></p> <p>A. Advanced Accounting and Taxation Special Paper IV Title -: Business Tax Assessment & Planning.</p> <p>B. Advanced Cost Accounting and Cost Systems Special Paper IV Title -: Cost Control & Cost System.</p> <p>C. Business Practices and Environment Special Paper IV Title -: Business Environment Analysis.</p> <p>D. Business Administration Special Paper IV Title -: Elements of Knowledge Management.</p> <p>E. Commercial Laws and Practices Special Paper IV Title -: Laws Relating to Copyrights & Design.</p> <p>F. Co-operation and Rural Development Special Paper IV Title -: Management of Co-operative Business.</p> <p>G. Advanced Banking and Finance Special Paper IV Title -: Monetary Policy.</p> <p>H. Advanced Marketing Special Paper IV Title -: Services Marketing.</p> |

M.Com. Part I
Compulsory Paper
Subject Name :- Management Accounting
Course Code :- 101, Section 'A'

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. | Topic | Lectures |
|--------------|---|-----------|
| 1. | BASIC CONCEPTS: 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 ANALYSIS: Introduction - objectives of analysis of financial statement-tools of financial statement analysis - Multi - step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet. | 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 - Study 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 | | |

Recommended Books

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. Dr. Kishor Jagtap: Management Accounting (Success Publication)
8. S. N. Maheshwari: Principles of Management Accounting
9. Ravi M. Kishore: Financial Management (Taxman, New Delhi)
10. Richard M. Lynch and Robert Williamson: Accounting for Management Planning & Control.
11. Ravi Kishor: Advanced Management Accounting (Taxman)

M.Com. Part I
Compulsory Paper
Subject Name -: Financial Analysis & Control.
Course Code -: 101, Section 'B'

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 | TOPIC | No. of Lectures in hours |
|----------------|--|-----------------------------|
| I | LONG TERM INVESTMENT DECISIONS: Capital budgeting - Meaning- Importance - Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period- Discounted Cash flow - Net present value - Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns. | 10 |
| II | COST OF CAPITAL: Meaning - Definition and assumptions - Explicit and implicit cost - Measurement of specific cost - Cost of debt - Preference Shares - Equity shares - Retained earnings - Weighted average cost of capital | 10 |
| III | MARGINAL COSTING: Meaning of Marginal Cost and Marginal Costing, advantages, limitations. Fixed and Variable cost, Contribution, Break-even analysis, Profit volume ratio, Limiting factor. | 08 |
| IV | SHORT RUN MANAGERIAL DECISION ANALYSIS: Introduction-Analytical Framework. Decision Situations:- Sales Volume related Decisions-Sale or further process-Make or buy - Product Line/divisions/departments - Short run use of scare resources - Operate or shut down. | 08 |
| V | BUDGET AND BUDGETORY CONTROL: Meaning, Definition and scope of budget and budgetary control- Types of budgets - Financial budget - Master budget, Flexible budget - Capital budget. | 06 |
| VI | STANDARD COSTING: Concept, Advantages; Types of Standards-Variance analysis: Materials, Labour, Overhead - Managerial uses of Variances | 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. Dr. Kishor N. Jagtap: Management Accounting (Success)
6. Sr. K. Paul: Management Accounting
7. Dr. Jawaharlal: Management Accounting

List of Learning Activities and Allocation of Periods

| Sr. No. | Activities | Learning Hours |
|----------------|-------------------|-----------------------|
| 1 | Quizzes | 4 |
| 2 | Assignments | 4 |
| 3 | Class room tests | 4 |
| Total | | 12 hours |

M.Com. Part I
Compulsory Paper
Subject Name -: Strategic Management
Course Code -: 102, Section ‘A’

| Unit No. | Topic | Peroids |
|--------------|--|---------|
| 1. | Nature and Scope of Strategic Management: Characteristics, Dimensions – Approaches to Strategic Decision Making, Strategic Management Process – Components of Strategic Management Model, - Policy & Strategic Management, Strategic role of Board of Directors and Top Management, Strategic Implications of Social and Ethical Issues. | 06 |
| 2. | Strategy Formulation and Strategic Analysis: Company’s Goals, Mission and Social Responsibility, Vision – Objectives Analysis of Board Environment – External Environment Factors Economic, Social, Political, Ecological, International, Industrial – Competitive Forces and Strategy, Industry Analysis (Michael Porter’s Model) Analysis of Strategic advantage, - Resource Audit, Value Chain Analysis, Core Competencies, SWOT Analysis, Analysis of Stakeholders Expectations. | 06 |
| 3. | Strategic Planning: Conceptual Understanding of Strategic Plan, - Meaning, Stages (Steps), Alternatives, Advantages and Disadvantages of Strategic Planning, How to make it effective?. | 10 |
| 4. | 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. | 06 |
| 5. | Strategy Implementation: Implementation Issues, Planning and Allocating Resources, – Financing Planning, Manpower Planning, Organizational Structures, - Factors affecting choice of structure, Degree of Flexibility and Autonomy. | 06 |
| 6. | Functional Strategy: i. Marketing Strategy – Nature, Significance, Formulating Marketing Strategy ii. Production Strategy – Need, Formulation of Production of Strategy for an organization. iii. Research and Development (R&D) Strategy –Need, Formulating R and D Strategy iv. Human Resource (HR) Strategy – Acquisition of Human Resources, motivation and maintenance of HR v. Financial Strategy – Need, Financial Objectives, Making Strategic Financial Decisions vi. Logistics Strategy | 08 |
| 7. | Strategic Review: Evaluating the Strategic Performance – Criteria and Problems –Concepts of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM, Six Sigma | 08 |
| Total | | |

Recommended Books

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

M.Com. Part I

Optional Paper

Subject Name -: Industrial Economics

Course Code -: 102 – A, Section ‘B’

Objectives:

- 1) To study the basic concepts of Industrial Economics.
- 2) To study the significance and problems of Industrialization.
- 3) To study the impact of Industrialization on Indian Economy.

| Chapter No. | Particulars | Total Lectures (48) |
|-------------|--|---------------------|
| 1. | Introduction 1.1 Meaning, Definition, Nature, Scope and Limitations of Industrial Economics. 1.2 Need and Significance of Industrial Economics. 1.3 Relationship between Industrial Development and Economic Development. | 8 |
| 2. | Industrial Location. 2.1 Meaning of Industrial Location. 2.2 Factors Influencing Industrial Location. 2.3 Alfred Weber’s Theory of Location. 2.4 Sargent Florences Theory of Location. 2.5 August Losch’s Theory of Location. | 8 |
| 3. | Industrial Productivity. 3.1 Meaning, Definition and Measurement of Industrial Productivity. 3.2 Factors Influencing Industrial Productivity. 3.3 Industrial Productivity. 3.4 Measures adopted by the Indian Government to Improve Industrial Productivity. | 8 |
| 4. | Industrial Efficiency and Profitability. 4.1 Meaning, Definition and Measurement of Industrial Efficiency. 4.2 Factors affecting Industrial Efficiency. 4.3 Measures adopted by Indian Government, Industries and other agencies to Improve Industrial Efficiency. 4.4 Meaning, Definition and Measurement of Industrial Profitability. | 8 |
| 5. | Industrial Profile and Problems. 5.1 Structure and Organisation of Large Industries in India. 5.2 Private Sector Enterprises: Role, Functions and Problems. 5.3 Public Sector Enterprises: Role, Functions and Problems. 5.4 Disinvestment Policies. 5.5 Micro, Small and Medium Enterprises (MSME) Role and Problems. | 8 |
| 6. | Industrial Imbalance. 6.1 Meaning of Industrial Imbalance. 6.2 Causes and Effects of Industrial Imbalances. 6.3 Measures adopted by the Indian Government to reduce Industrial Imbalance 6.4 Regional Industrial imbalance - Special focus on Maharashtra | 8 |

Recommended Books

1. S.C. Kuchal – Industrial Economy of India.
 2. D.R. Gadgil – Industrial Evolution in India, Oxford. 1948
 3. K.V. Sivayya and V.B.M.Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999 Publishing House.
 4. S.C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
 5. Bagchi and banerjee : change and choice in Indian industry, centre for studies in social science in culcatta.
 6. A. Donald Hay Dereck, Mouris : Industrial Economics : Theory and Evidence, Oxford
 7. K.N.Prasad : Indian Economy Since Independence.
 8. Solman Fabucant : A premier on Productivity, Prentice Hall.
-
- i. www.newagepublishers.com/samplechapter/000386.pdf
 - ii. www.indecon.com/
 - iii. Www.tudyingeconomics.ac.uk/industrial-economics
 - iv. http://en.wikipedia.org/wiki/Industrial_economics
 - v. <http://encyclopedia2.thefreedictionary.com/Industrial+Economics>
 - vi. <http://studyingeconomics.ac.uk/industrial-economics/>
 - vii. www.aiu.edu/publications/student/.../industrial%20economics.html
 - viii. www.investopedia.com/terms/i/industrial-organization.asp

Suggested format of Continuous assessment along with allocation of Periods

| Sr.No. | Assessment Chart | Periods Alloted |
|--------|-----------------------|-----------------|
| 1. | Tests | 3 |
| 2. | Quizzes | 3 |
| 3. | Presentation Seminars | 3 |
| 4. | Assignments | 3 |

M.Com. Part I
Optional Paper

Subject Name -: Business Statistics.

Course Code -: 102 – B, Section ‘B’

| | | |
|---|---|-----------|
| 1. | <p>Theory of Probability Distributions: Discrete and Continuous</p> <p>1.1 Random Variables, discrete random variable, continuous random Variable</p> <p>1.2 Probability distribution and probability mass function (p. m .f.) of discrete random variable, Probability density function(p.d.f.) of continuous random variable</p> <p>1.3 Expected value, variance and standard deviation</p> <p>1.4 Numerical Problems on finding p.m.f/p.d.f, expected value and variance.</p> | 10 |
| 2. | <p>Standard Probability Distributions</p> <p>2.1 Binomial Distribution : p. m. f., mean and variance.</p> <p>2.2 Poisson Distribution : p. m. f., mean and variance</p> <p>2.3 Normal Distribution : p. m. f., mean, variance, properties</p> <p>2.4 Limiting relations between these distributions</p> <p>2.5 Numerical problems to calculate probabilities, mean and variance</p> | 14 |
| 3. | <p>Estimation of Parameters of Distribution</p> <p>3.1 Parameter and Statistic</p> <p>3.2 Unbiased estimator</p> <p>3.3 Confidence interval (around unbiased estimator)</p> <p>3.4 Examples and Problems</p> | 8 |
| 4. | <p>Tests of Hypothesis</p> <p>3.1 Hypothesis, null and alternative hypothesis, two types of errors, test statistic, critical region acceptance region, level of significance, p-value</p> <p>3.2 Chi square test for goodness of fit</p> <p>3.3 Chi square test for independence of two attributes</p> <p>3.4 Small sample Test for the mean</p> <p style="padding-left: 20px;">a) One sample test</p> <p style="padding-left: 20px;">b) Two sample test</p> <p style="padding-left: 20px;">c) Pair t – test</p> <p>3.5 Large sample tests for population mean and population proportion</p> <p style="padding-left: 20px;">3.1.1 Test for the mean a) one sample b) two samples</p> <p style="padding-left: 20px;">3.1.2 Test for the proportion a) one sample b) two samples</p> <p>3.6 Numerical Problems</p> | 16 |
| <p>Recommended Books :</p> <ol style="list-style-type: none"> 1. Schaum’s outline series of Probability By Seymour Lipschutz 2. Probability and Statistics : R Walpole, S myers and K Ye 3. Fundamentals of Mathematical Statistics :S.C. Gupta and V.K. Kapoor 4. Fundamentals of Applied Statistics : S.C. Gupta | | |

M.Com. Part I
Advanced Accounting and Taxation Special Paper I.
Subject Title -: Advanced Accounting.
Course Code -: 103, Section 'A'

Objective -:

- 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 | TOPIC | No. of Lecturers in hours |
|------------|--|------------------------------|
| I | BASIC CONCEPTS: 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. Introduction to IFRS & IND-AS. | 08 |
| II | CONSOLIDATED FINANCIAL STATEMENTS: Consolidated Accounts of Holding and subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries only to be studied). AS.21. | 10 |
| III | LIQUIDATION OF COMPANY: Preparation of Statement of affairs including deficiency /surplus account. | 04 |
| IV | VALUATION OF SHARES AND GOODWILL: A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow 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 |
| V | LEASE ACCOUNTING: Concept of Leasing: Important Steps in Leasing. Advantages and disadvantages of Leasing. Types of Leasing - Finance Lease - Operating Lease. Accounting treatment of Finance Lease and of Operating Lease. Sale and Leaseback. | 08 |
| VI | BRANCH ACCOUNTS: Branch Accounts: Independent Branches- Accounting at Head Office- Accounting at Branch- Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency | 08 |
| | TOTAL- | 48 |

Notes :

1. Theory questions will carry 20% marks.
2. Practical problems will carry 80% marks.
3. Accounting standards relevant to the topics to be studied.

| List of Books Recommended for Study |
|--|
| <ol style="list-style-type: none">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
Advanced Cost Accounting and Cost System Special Paper I.
Subject Title -: Advanced Cost Accounting.
Course Code -: 103, Section ‘A’

Objectives:

1. To acquaint the students with the significance of Cost Accounting in Global Competitive environment.
2. To enable students to learn application of different methods of costing in Manufacturing and Service Industry.

| Unit No | Name of the Topic | Periods |
|---------|---|---------|
| 1 | Nature and Scope of Cost Accounting: <ol style="list-style-type: none"> a. Introduction, Meaning, Definition and Objectives of Cost Accounting, Cost Centre and Cost unit. b. Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). c. Storage and Inventory Control Techniques Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Ordering Quantity. | 12 |
| 2 | Labour: <ol style="list-style-type: none"> a. Meaning, Definition and significance of Labour. b. Classification of Labour, Principles and Methods of Remuneration, Performance linked Incentives. c. Accounting of Labour cost, Job Evaluation and Merit Rating. | 12 |
| 3 | Overheads: <ol style="list-style-type: none"> a. Meaning, Classification, Allocation, Apportionment and Absorption of Overheads. b. Accounting of Overheads: | 12 |
| 4 | Methods of Costing: <ol style="list-style-type: none"> a. Job costing, Batch Costing and Contract Costing. b. Process costing c. Operating costing (Hospitals, Educational Institutes, Hotels and logistics and Warehouse.) | 12 |

Note:

The breakup of marks in the Examination will be as follows:

- a. 50 % of marks for Theory & 50 % of marks for Practical.
- b. Area of practical problems:
 - Inventory turnover ratio, EOQ.
 - Methods of Remuneration, Time rate, Piece rate, group bonus scheme, Performance linked incentives.
 - Primary and Secondary Distribution of Overheads (Repeated distribution method only).
 - Contract Costing, Process costing and Operating Costing.
- c. Study of Cost Accounting standards: CAS 3 (Revised), CAS 6 and CAS 7.

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myicwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

M.Com. Part I
Business Practices and Environment Special Paper I.
Subject Title :- Organized Trades and Markets
Course Code :- 103, Section ‘A’

| Unit No. | Name of the Topic | Periods |
|-----------------|--|----------------|
| 1 | Organized Trade & Markets - Introduction, Meaning and importance - Features of Organized Commodity Markets and Regulated Markets Concept & Objectives of Business - Nature and scope of Business in the modern context – Study of various policies with illustrations - Product buying, selling price and Credit policies. | 12 |
| 2 | Service Sector: - Meaning, Characteristics, types of services, Role, importance and development of Service Sector in India - Business Practices with reference to E-Commerce. | 12 |
| 3 | State in Trade:- FDI – Meaning, importance & objectives, role of FDI in retail trade with illustrations. Arguments for and against FDI. Concept of State Trading - Arguments for and against State Trading - Role of State Trading Corporation (STC) - State and privatization of trading Activities. Mall administration & organization – Super Markets. | 12 |
| 4 | Co-operative Marketing - objectives — Need - features - structure - Functions – Advantages and Role of co-operative marketing , with illustrations in rural areas - Direct Marketing for farmers, Self Help Group, rural development policy, Central Mall, Reliance Mart, Innovative Marketing practices. | 12 |

Recommended Books:-

1. Principles of Business, Acharya, Govekar, A.R.Sheth & Co. Organization
2. Principles and Practice of Mamoria 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
8. Business Environment Text & Cases by Francis Cherybilam
9. Financial Derivatives & Risk Management by O. P. Agarwal.

M.Com. Part I
Business Administration Special Paper I.
Subject Title -: Production and Operations Management
Course Code -: 103, Section ‘A’

| | No. of Lectures |
|--|------------------------|
| <p>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.</p> | 12 |
| <p>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.</p> | 12 |
| <p>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</p> | 12 |
| <p>4. 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</p> | 12 |
| | <hr/> 48 <hr/> |
| <p>List of Books Recommended: -</p> <ol style="list-style-type: none"> 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
Commercial Laws and Practices Special Paper I.
Subject Title -: Information Systems and E-Commerce Practices
Course Code -: 103, Section ‘A’

Objective -:

1. To get acquainted with the concepts and application of Information Systems used in Modern Businesses.
2. To impart knowledge about E-Commerce and familiarize students with E-commerce Modern Applications.

| Unit No. | Name of the Unit / Topic | Periods |
|----------|--|-----------|
| 1. | <p>Introduction to Information Systems System Concepts, Definition of a system, Basic Components of a system, Elements and types of a systems, General Model of a system, The model of a Business system. Information systems supporting major business functions. Four major types of systems – Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems</p> | 10 |
| 2. | <p>Introduction to E-Commerce Meaning and Definition of E-commerce, Benefits of E-Commerce to Businesses, Consumers and Society, Limitations of E-Commerce, Drivers of E-Commerce. Categories of e-Commerce- B2B, B2C, C2C, B2G and G2B. B2B applications, B2C applications and C2C applications.</p> | 10 |
| 3. | <p>Inter organizational Information Systems and Internet, Intranet and Extranet Introduction, Role, benefits and structure of Inter organizational systems. Introduction to Electronic Data Interchange (EDI), Definition, benefits of EDI. EDI transactions and EDI Applications. Electronic Fund transfer. Introduction to Internet, Definition of Internet, Components of Internet, Services offered by Internet. Introduction to Intranet, Definition, advantages and disadvantages of intranet. Introduction to extranet and definition and applications of Extranet.</p> | 18 |
| 4. | <p>E-Commerce Supporting functions Purchase and sale Procedures, Supply Chain management, Value Chains in E-Commerce. Electronic Payment Systems, Authentication of payment, Mode of Payments E-Commerce Security. Security Requirements. Security Mechanisms-Encryption, Digital Signature, E-Certificate, Secure electronic transaction protocol.</p> | 10 |
| | Total | 48 |

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended

1. E-commerce – Devid Whiteley- McGraw Hill
2. E-commerce – P.Joseph- PHI
3. E-commerce – The cutting edge of business – K.Bajaj and Nog TMH
4. System Analysis, Design and Introduction to Software Engineering – S.Parthasarathy, B.W.Khalkar
5. Text book on Intellectual property rights – N.K. Acharya, Asia Law House
6. Guide to Cyber Laws – B y Rohnay D. Ryder[Wadhwa, Nagpur]
7. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.

M.Com. Part I
Co-operation and Rural Development Special Paper I.
Subject Title -: Co-operative Movement in India
Course Code -: 103, Section 'A'

Objectives:

1. To acquaint the students with the Co-operative Movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of State and Central Govt. in development of 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-operative Movement in India: Evolution of Co-operative Movement in India- Pre and Post Independence Period – Role of Co-operatives in Globalised Economy. | 12 |
| 2 | Co-operative Legislation in India: Study of Maharashtra State Co-operative Societies Act 1960 and rules 1961 with updated amendments regarding :- a. Registration b. Members and their Rights. c. Properties and Funds d. Management. e. Audit Enquiry Inspection & Supervision. f. Settlement of Disputes. g. Liquidation h. Appeal Revision & Reviews. | 12 |
| 3 | Organizational setup of Co-operatives Departments (a) State Level (b) Divisional Level (c) District Level (d) Rights, Duties and Responsibilities of Registrar of Co-operative Societies | 12 |
| 4 | Reports of Various Committees and Institutional Support to Co-operatives: (a) All India Rural Credit Survey Committee (AIRCS), Rural Credit Review , Report Committee on Inauguration of Co-operative Credit CRAFTICAD , Report of Vaidyanthan Committee, Report of Narsimham Committee (b)NABARD & NCDC support to Co-operatives. | 12 |
| 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 Organisation and Management
4. I L O: Co-operative Management and Administration
5. B.C. Mehta: Consumer Co-operation in India
Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I
Advanced Banking & Finance Special Paper I.
Subject Title -: Legal Framework of Banking.
Course Code -: 103, Section 'A'

Objectives:

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

1. Banking Regulation Act, 1949

12

Provisions relating to: Definition (Sec -5) Business of banking companies (Sec-6) Restrictions on business of banking companies (Sec -8, 19 and 20) Powers of the RBI (Sec -21, 35 and 36 to 36 AD) Winding up of a banking company (Part III and III-A of the Act) Applicability of the Act to Co-operative banks (Sec- 56), Amendments of BRA 1949 up to Dec. 2012

2. The Negotiable Instrument Act, 1881

12

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), Dishonor of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonor of certain cheques for insufficiency of funds in the account (sections 138 to 147), As Amendments of Negotiable Instrument Act up to 2002

3. A. The Reserve Bank of India Act, 1934

12

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

B. The Foreign exchange Management Act, 1999

Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) 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).

4. Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002

12

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

TOTAL 48

List of Books Recommended for Study

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. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
5. All relevant & recent Bare Acts.

M.Com. Part I
Advanced Marketing Special Paper I.
Subject Title :- Marketing Techniques
Course Code :- 103, Section ‘A’

Objectives :

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

| Unit No. | Name of the Topic | Periods |
|-----------------|---|----------------|
| 1 | Marketing an Introduction: Meaning definition Elements. Objectives Importance Advantages and limitations Evolution and Scope Approaches to the study of Marketing/ Marketing Concepts- Production, Product, Selling, Marketing and Holistic Marketing Concept | 08 |
| 2 | Marketing Organisation and Environment Meaning Definition need and importance of a Marketing Organisation, Different types of Marketing Organisations Marketing Environment: Meaning and Definition, Internal and external environmental factors impacting the marketing environment | 08 |
| 3 | - Product Mix— Meaning and Definition of Marketing Mix Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination Product Management: New product development and Product Life Cycle Brand Management: concept definition and history of brand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory Labelling | 08 |
| 4. | Price and Place Mix Price—definition and elements of price mix. Need, importance and objectives of pricing. Factors influencing pricing. Pricing Strategies. Place – Types of Distribution Channels and factors affecting selection of channel. | 08 |
| 5 | Promotion Mix/ Marketing Communication Elements of Promotion Mix—Advertising- 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 Personal Selling – concept and importance, process of personal selling. Understanding and dealing with different types of customers. Sales Promotion: Meaning, Objectives and importance . Tools or techniques of sales promotion. Public Relations—Concept, history and tools of public relations. P.R agencies in Inda. Public Relations Society of India | 08 |

| | | |
|--------------|--|-----------|
| | E- Marketing Promotion – E mails, different types of Web advertising, blogspots Online Sponsorships. | |
| 6 | People Process and Physical Evidence -- People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging | 08 |
| Total | | 48 |

| Books Recommended | |
|--------------------------|---|
| 1. | Philip Kotler – 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
Advanced Accounting and Taxation Special Paper III
Subject Title -: Specialized Areas in Accounting.
Course Code -: 103, Section 'B'

Objective -:

1. To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector.
2. To understanding of Financial Reporting Practices.
3. To familiarize the student with procedure of accounting for Taxation.

| UNIT | TOPIC | No. of Lectures in hours |
|------------|--|-----------------------------|
| I | ACCOUNTING FOR CONSTRUCTION CONTRACTS: Introduction - Accounting Treatment - Percentage of Completion Method, Completed Contract Method. Provision for foreseeable losses-Principles to be followed while taking credit for profit on incomplete contracts, valuation & disclosure of Work-in-progress, escalation clause, preparation of contract accounts.AS7 | 08 |
| II | ACCOUNTING FOR CORPORATE RESTRUTURING: Amalgamation - Absorption - External reconstruction, (Advanced problems only) - Internal Reconstruction - reparation of Scheme of Internal Reconstruction. | 08 |
| III | FUND BASED ACCOUNTING: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI. | 08 |
| IV | SERVICES SECTOR ACCOUNTING: A. Hotel accounting - introduction - visitors' ledger. B. Hospital accounting - Introduction- capital and revenue expenditure OPD & IPD Register. C. Transport Undertaking - Introduction - preparation of final Accounts - Accounting o f Roadways Preparation of final accounts - Log Book. | 08 |
| V | CORPORATE FINANCIAL REPORTING: Issues and problems with reference to published financial statements of Companies. Financial Reporting in respect of Mutual Funds, Non Banking Financial Companies, Merchant Bankers, Stock Brokers | 08 |
| VI | ACCOUNTING FOR CORPORATE TAXATION: A. Accounting for Income Tax: Provision for Taxation - Advance Tax- Completion of Assessment - Corporate Dividend Tax-Tax Deducted at Source Deferred Tax as per AS.22. B. Accounting treatment of Excise Duty and CENVAT: Accounting at the time of payment of Excise Duty, Cenvat Credit availed and utilized for input and Final Product and Capital Goods. | 08 |

| | | |
|----------------|---|-----------|
| | <p>C. Accounting of State Level Value Added Tax. (VAT): VAT Credit in case of Inputs/Supplies, Capital Goods. Accounting for Liabilities adjusted from VAT credit receivable balance- Inputs and / or Capital Goods.</p> <p>D. Accounting under Service Tax. Basics of Service Tax-Accounting Groups and Accounting Heads-Accounting Entries at raising Invoice and receipt of payment.- Booking of expenses and making payment. (practical problems on journal entries on above transactions))</p> | |
| TOTAL - | | 48 |

Notes:

1. Theory questions will carry 20% marks.
2. Practical problems will carry 80% marks.
3. Relevant Accounting standards to be studied under each topic

List of Books Recommended for Study :

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

List of Learning Activities and Allocation of Periods

| Sr. No. | Activities | Learning Hours |
|----------------|-------------------|-----------------------|
| 1 | Quizzes | 4 |
| 2 | Assignments | 4 |
| 3 | Class room tests | 4 |
| Total | | 12 hours |

M.Com. Part I
Advanced Cost Accounting and Cost System Special Paper III.
Subject Title :- Application of Cost Accounting.
Course Code :- 103, Section ‘B’

Objectives:

1. To provide knowledge on advanced cost accounting practices.
2. Relevant Cost Accounting Standard are to be studied.

| Unit No. | Name of the Topic | Periods |
|----------|--|------------|
| 1. | Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts – Book - keeping, Cost Ledgers, interlocking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs, Methods. | 12 |
| 2. | Product 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 Product Life Cycle Costing. | 12. |
| 3. | Value Chain Analysis Introduction - Definition – Role of Management Accountant – Value Chain Analysis – approach for assessing competitive advantages – value chain analysis v/s conventional management accounting. | 12. |
| 4. | Productivity & Concept and Measurement i) Productivity Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity V/s Efficiency. Capacity - Theoretical, Practical and idle capacity, Capacity utilization and effect of same on cost. ii) Concept and Measurement Measures to improve productivity - Technical, Financial, Operational Measures. Restructuring of activities - Business Process Re-engineering elementary knowledge. Human aspect of productivity. | 12. |
| | Total | 48 |

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

1. Reconciliation of Cost and Financial Profit
2. Measurement of Productivity.

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myicwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

List of Learning Activities and Allocation of Periods

| Sr. No. | Activities | Learning Hours |
|----------------|-------------------|-----------------------|
| 1 | Industrial Visits | 04 |
| 2 | Assignments | 04 |
| 3 | Class room tests | 04 |
| Total | | 12 hours |

M.Com. Part I Semester II
Business Practices and Environment Special Paper III.
Subject Title :- Modern Business Practices
Course Code :- 103, Section 'B'

Objective: To improve knowledge and understanding of students about chambers of commerce and trade, Associations, Public enterprises, Public utilities and Agri. business.

| Unit No. | Name of the Topic | Periods |
|----------|---|---------|
| 1 | Organizations – Introduction, Importance, Objectives and functions of (1) Maharashtra Chamber of Commerce, Industries and Agricultural and their local branches (2) Maratha Chamber of Commerce, Industries & Agriculture (3) Indian Merchants Chamber. (4) Nagar Chamber of Commerce (Deccan) (5) Federation of Indian Chamber of Commerce and Industries (FICCI) (6) Confederation of Indian Industries (CII) | 12 |
| 2 | Public Enterprises and Public Utilities :- Objectives, functions and Organization of public Enterprises and Public Utilities - Management practices of Public enterprises in India - Efficiency – Autonomy and control of public Enterprises - Recent practices and policies in public Enterprises and Public Utilities- Before LPG & after LPG | 12 |
| 3 | Agricultural Business Practices :- Characteristics of Agricultural Business - Nature of Indian Agriculture – Government policies related to agricultural business - Problems and prospects of Agricultural Business - Agricultural Taxation policy. Agricultural products and Farms Services :- Nature and disposal of Agricultural by e-products - Farm waste - cost of recycling of farm waste. | 12 |
| 4 | Scheme of support for Women Entrepreneur in Maharashtra Maharashtra Rural Credit Programme: (1) Swarna Jayanti Gram Swarozgar Yojana (SJGSRY) (2) Swayamsidha Programe (3) Ramai Mahila Shakshamikaran (4) Rashtriya Sam Vikas Yojana (RSVY) (5) Krushi Saptak Yojana (6) Tribal Development Project (TDP) (7) Tejaswini Rural Women Empowerment Programme (8) Rajarshee Shahu Maharaj Swayamrozgar Yojana. Minority Women Empowerment Programme Mahila swavalamban nidhi (MSN) Problems of Small Scale Industries. | 12 |

Recommended Books for study

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

M.Com. Part I
Business Administration Special Paper III.
Subject Title -: Business Ethics and Professional Values
Course Code -: 103, Section 'B'

| | No. of Lectures | Credit 04 |
|---|-----------------|-----------|
| Unit I Introduction Nature , concept and definition of term Business Ethics , Profession and Values, Indian Ethos, Ethics and Values – Work Ethos – Importance of Human Values. Guidelines of Socio Ethical System at General Level. Meaning of Social Ethics, Issues related to Socio Ethics Factors affecting Social Ethics. | 12 | 01 |
| Unit II –Indian Ethical Practices in A) Marketing and Advertising : B) Copy rights and Patents C) Employment D) Gender Discrimination E) Accounting Disclosures | 12 | 01 |
| Unit III Dilemmatic situations in Professional Ethics, Code of Ethics and conduct 1. Corporate Governance 2. Corporate Social Responsibility 3. Corporate Citizenship | 12 | 01 |
| Unit- IV Indian Approach to Business Ethics Gandhian Approach in Management and Trusteeship Gandhi’s Doctrine of Satya and Ahinsa , Concept , importance and relevance of trusteeship Principle in Modern Business, Emergence of new values in Indian Industries after economic reforms of 1991. | 12 | 01 |
| | 48 | 04 |
| Books Recommended Reference Books 1.Wg- Cdr – B.R.Chavala , Swastik Publishers . 2.Management by Values 3.S.K.Chakraborti , Oxford University Press 4FOUNDATIONS TO Managerial Work – Contribution from Indian Thought – S. K.Chakraborti , Himalaya Publications 5.A Study in Business Ethics Rituparna Raj 6.Ethics in Management S.A. Sherlekar , Himalaya Publication 7. Business Ethics and Corporate Governance S. K. Bhatia | | |

M.Com. Part I
Commercial Laws and Practices Special Paper III.
Subject Title :- E-Security and Cyber Laws
Course Code :- 103, Section 'B'

Objective :-

1. To make the students aware of the cyber wrongs/crimes;
2. To impart knowledge of e-security and Internet Security amongst students
3. To make student familiar with various provisions of cyber Laws and I.T. Acts.
4. To get the students acquainted with the regulatory regime in computer field/e-business.

| Unit No. | Name of the Unit / Topic | Periods |
|----------|---|-----------|
| 1. | <p>Introduction to Computer crimes. Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds. Preventing Computer Frauds and Ethical Considerations. System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats. E-Commerce security issues. Risk Involved in E-Commerce. Protecting E-Commerce System.</p> | 15 |
| 2. | <p>E-Security Introduction to E-Security and Security Requirements. Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption, Firewall, Antivirus Software, Digital Identity and digital Signature, Certificate Certificates. Secure Socket Layer and Secure Electronic Transaction Protocols.</p> | 15 |
| 3. | <p>Cyber Laws --- Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, & requirements & legal aspects of e-contracts (offer and acceptance in e-form), Cyber Laws & legal issues (cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance) Information Technology Act – 2002 Part-I Digital Signature-definition ,meaning, functions, procedure, E- Governance (Ss. 4 to 9), E- Records (Ss 11 to 16), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates --License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber(Ss.</p> | 10 |
| 4. | <p>Information Technology Act – 2002 Part-II Penalties for Cyber Wrongs and Adjudication (Ss. 43 to 47) , Cyber Regulation Appellate Tribunal (Procedure and Powers(Ss.48 to 51, 57 to 64) Cyber Crimes/Offences & punishment (u/s 65 to 79), offences by companies(S.85) Amendments effected in IPC 1860, Indian Evidence Act, 1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.</p> | 08 |
| | Total | 48 |

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended:

1. E-COMMERCE and ITS APPLICATIONS – Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. S. Chand & Company, New Delhi
2. Management Information and Control Systems – Dr. Sushila Madan, TAXMANN’S.
3. Electronic Commerce from Vision to Fulfillment _ Elias M. Awad, Pearson Education.
4. Text book on Intellectual property rights – N.K. Acharya, Asia Law House.
5. Law of Information Technology (Cyber Law) – D. P. Mittal, TAXMANN’S
6. Guide to Cyber Laws – B y Rohnay D. Ryder[Wadhwa, Nagpur]
7. 6.. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.
8. Law of Information Technology—D.P. Mittal
9. Cyber Laws—Krishnakumar
10. 9 Encyclopedia of Cyber Laws—Sujeet Kumar
11. Handbook of Cyber Laws---Vakul Sharma

M.Com. Part I
Co-operation and Rural Development Special Paper III.
Subject Title -: International Co-operative Movement.
Course Code -: 103, Section 'B'

Objectives:

1. To acquaint the students with the Co-operative Movement.
2. To develop the capability of students for knowing different types of Co-operatives.

| Unit No. | Name of the Topic | Periods |
|----------|---|-----------|
| 1. | Introduction: Origin and Growth of Co-operative Movement in the World- Cooperation in the post industrial revolution of Great Britain | 12 |
| 2. | Co-operation in Social and Economic Systems: Co-operation in Capitalistic Systems- Co-operation in Socialistic System-Cooperation in Mixed Economy- International Cooperation. The International Cooperation Alliance (ICA) | 12 |
| 3. | Co-operative Movement in the world: Co-operative Movement in the UK,USA,USSR. China, Japan and Israel. | 12 |
| 4. | Role of Co-operative Movement in Global Economy: Impacts, Problems and Suggestions. | 12 |
| | TOTAL | 48 |

| List of Books Recommended for Study |
|--|
| <ol style="list-style-type: none"> 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 Organisation and Management 4. I L O: Co-operative Management and Administration 5. B.C. Mehta: Consumer Co-operation in India 6. Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai |

M.Com. Part I
Advanced Banking & Finance Special Paper III
Subject Title -: Banking Law & Practices
Course Code -: 103, Section 'B'

1. Introduction to Prevention of Money Laundering Act, 2002 -: **12**

Provisions relating to: Preliminary (Section 1 and 2) Offence of money laundering (Section 3 and 4) Attachment, adjudication and confiscation (Section 5 and 11) Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24) The RBI guidelines, Money Laundering Act Post 2002

2. Banker customer relationship -: **12**

Definition of a banker and a customer Banker customer relationship as debtor-creditor, agent-principal and trustee-beneficiary Features of the relationship Banker's duty of secrecy of customers' accounts: Credit Information Bureau of India limited Right of set off, Garnishee order, Law of limitation, Termination of relationship, Role of Banking Ombudsman Customer's service: Goiporia Committee Norms, Damodaran Committee Recommendations

3. Asset - Liability Management -: **12**

Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management. Management of loan portfolio with special reference to Non Performing Assets (NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms) Strategic approach in reduction of nonperforming assets Management of investment Portfolio- Regulatory aspects, Overview of Basel I and II

4. Hi-tech banking and Mergers and Acquisition in banking sector -: **12**

Role and uses of Technology up gradation- Impact of Technology on Banks-Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Banking sector of India - Consolidation of Banks.

TOTAL 48

List of Books and Journals

1. Tannan's 'Banking', Law and Practice in India Banking
2. P.N. Varshney, Banking: Law and Practice
3. Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services
4. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking
5. All journals published by Indian Institute of Banking and Finance
6. Indian Banking Associations Bulletin
7. RBI Bulletin
8. Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Publisher India Ltd.

M.Com. Part I
Advanced Marketing Special Paper III
Subject Title :- Customer Relationship Management & Retailing
Course Code :- 103, Section 'B'

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

| Unit No. | Name of Topic | Periods |
|----------|--|---------|
| 1 | CRM An Introduction: Evolution of Relationship as a Marketing tool, Emergence of CRM Practice/ Factors responsible for the growth of CRM . CRM Cycle, Importance of CRM | 08 |
| 2. | Emerging CRM Customer Retention Management, Reasons for Customer Switching and Strategies for Retention Customer Recall Management, Customer Recall Strategies CRM a Cost benefit analysis. CRM Benefit, CRM Cost and CRM Value | 08 |
| 3 | CRM and I.T eCRM an I.T Tool, e CRM in Business, Features of e- CRM Technologies of E CRM Important CRM Softwares—Oracle, Clarify, People Soft and My Sap CRM. Applications of e CRM | 08 |
| 4. | Latest Development in CRM : Changing Roles of CRM , Customer Experience Management, Customer Profitability, Customer Classification based on Profitability, Customer Profitability as a strategic Management Tool, Customer Profitability and company Value, Customer Experience Management and Customer Profitability Management, Customer Lifetime Value | 08 |
| 5 | CRM Implementation Issues Challenges of CRM Implementation, Essentials of CRM Principle, Customer Satisfaction, Importance of Customer Satisfaction, Customer Expectation, Customer Perception | 08 |
| 6 | People factor in CRM— Customer Centric Organisational Structure Employee Organisation Relationship Employee Customer Orientation | 08 |
| | Total | 48 |

Books Recommended

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

M.Com. Part I
Advanced Accounting and Taxation Special Paper II.
Subject Title :- Income Tax.
Course Code :- 104, Section ‘A’

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’, ‘Hindu Undivided Family’ and ‘Firm’ assesses.

INCOME TAX ACT, 1961

| UNIT | TOPIC | No. of Lecturers in hours |
|------------|--|------------------------------|
| I | CONCEPTS AND DEFINITION History of Income Tax in India - Introduction to DTC - 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 |
| II | HEADS OF INCOME: SALARIES & HOUSE PROPERTY: A. Salaries: Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds - Deduction from salaries (Theory & Advanced problems). B. Income from House Property: Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions. (Theory & Advanced problems). | 08 |
| III | HEADS OF INCOME : BUSINESS & PROFESSION: Profits & Gains of Business or Profession: Meaning of Business Profession and Vocation-deductions expressly allowed Depreciation -Specific disallowances - Method of accounting - Maintenance of Books of Account - Audit of Accounts [Theory & Advanced Problems] | 10 |
| IV | HEADS OF INCOME : CAPITAL GAINS & OTHER SOURCES: A. Capital Gains: Meaning, Types and Exemptions B. Income from Other Sources: Chargeability - Deductions - Amounts not deductible.(Theory & Advanced Problems) | 08 |
| V | COMPUTATION OF TAXABLE INCOME: Clubbing of income - Set off and carry forward of losses - Deductions from Gross Total Income - Computation of Taxable Income of an Individuals and Hindu Undivided Families. (Theory & Advanced Problems) | 10 |
| VI | ASSESSMENT OF FIRMS AND THEIR PARTNERS : (Theory & Advanced Problems) | 06 |
| | TOTAL- | 48 |

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered & studied.
2. The breakup 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

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi
2. Dr. Bhagawati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. B.B.Lal & N.Vashisht: Direct Taxes (Pearson)

M.Com. Part I
Advanced Cost Accounting and Cost System Special Paper II.
Subject Title :- Costing Techniques and Responsibility Accounting.
Course Code :- 104, Section ‘A’

Objectives:

- 1) To equip the students for designing and implementing cost control, cost reduction programme and different cost system.
- 2) Relevant Cost Accounting Standard are to be studied
- 3) Level of knowledge –Advanced Techniques of Costing

| UNIT NO. | NAME OF THE TOPIC | PERIODS |
|----------|--|-----------|
| 1 | Budgeting & Budgetary Control Types of Budget, All Functional Budget & Master Budget, Key and limiting factor, fixed and flexible, cash budget, Zero base Budget [ZBB] | 12 |
| 2 | Standard Costing – Concept of Standard costs, Setting up of Standards: Variance analysis-Material Labour, Overhead, Sales and profit. | 12 |
| 3 | Uniform Costing & Inter Firm Comparison Reasons for differences in Cost and Costing Practices. The application of Uniform Costing, Advantages and limitations of Uniform Costing. Inter firm comparison Meaning, Advantages and Disadvantages | 12 |
| 4 | Responsibility Accounting and Reporting Definition, Meaning, Principles, controllable and Non-controllable costs. Centers of control, cost Centers, Revenue Center, Responsibility Center, Profit Center and Performance Measurement of Business Center. Reporting to different levels of Management. | 12 |
| | Total | 48 |

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

Areas of Practical Problems (Advanced)

- | | |
|----------------------|--|
| 2) Budgetary Control | 3) Performance Measurement of Business Center |
| 3) Standard Costing | 4) Simple Problem of Responsibility Accounting |

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman’s allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myicwai.com.
8. Advanced Cost Accounting and Cost Systems :- Ravi Kishor, P.V. Ratlam, M.L.Basu

M.Com. Part I
Business Practices and Environment Special Paper I.
Subject Title -: Business Environment and Policy.
Course Code -: 104, Section ‘A’

| Unit No. | Name of the Topic | Periods |
|----------|--|---------|
| 1 | Business Environment - Meaning, Nature , Importance and scope of Environment – Types of Environment, various aspects of Environment - Business Environment with reference to India. | 12 |
| 2 | Problems of growth of Business Economy – Unemployment, Poverty, regional imbalance. Social injustice, Inflation, Parallel economy, Lack of technical knowledge and information. Opportunities in Environment. | 12 |
| 3 | Pollution – Meaning, Problems of pollution - Types of pollution- Water, Air and Noise- Regulatory mechanism & laws, sources and effects, various policies of Government, Go Green Movement | 12 |
| 4 | Globalization & its impact, Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization Review of two decades of Globalization | 12 |

Recommended Books

Global Economy and Business Environment Francis Cheranilan Himalaya publishing house Text & Cases (Edn 2001)
 Business Environment Chhlaaghan, Elliaon Edward Arnold
 Economic Environment of Business SYBA k Misha, Puri Himalaya publishing house
 Indian Business through ages FICCI Oxford University Press
 Business Environment Text & Cases by Francis Cherubilam Environmental Pollution & Health by V. K. Ahluwalia.

M.Com. Part I
Business Administration Special Paper II.
Subject Title -: Financial Management
Course Code -: 104, Section 'A'

| | No of Lectures |
|--|-----------------------|
| <p>1. Introduction Meaning & definition of Financial Management, Role of Finance Manager, Goals of Financial Management, Financial systems (in India) – Financial Assets, Financial Markets, Financial Intermediaries, Regulatory infrastructure (RBI,SEBI), Trends in Indian Financial System</p> | 12 |
| <p>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</p> | 12 |
| <p>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 _ Ratio Analysis & Fund Flow Analysis</p> | 12 |
| <p>4. Management of Working Capital Nature of working capital, understanding working capital management- its significance –circular flow concept, Factors affecting working capital requirements Financing of working capital.Inventory management & Receivable management.</p> | 12 |
| | <hr/> 48 <hr/> |
| <p>List of Books recommended for Studies: -</p> <ol style="list-style-type: none"> 1. Dr. Prassanna Chandra – Financial Management Theory &Practice published by McGrew Hill 6th Edition 2. Financial Management and Policy – By Dr. R. M.Shrivastava, Himalaya Publishing House 3. Indian Financial System – Bharati PathakDorling Kindersley (India) Pvt. Ltd. 4. Business Finance – S. C. Kuchal 5. Financial Management – I. M Pandey 6. Financial Management – Study material by Alpha groupICFAI Hydrabad 7. Financial Management – Dr. P. V. Kulkarni 8. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri Published by Pearson Education12th Edition | |

M.Com. Part I
Commercial Laws and Practices Special Paper II.
Subject Title :- Intellectual Property Laws: Patents, Trade Marks & Biodiversity
Course Code :- 104, Section ‘A’

Objective :-

1. To make the students familiar with the concept of patents, trademarks, biodiversity;
2. To get the students acquainted with the regulatory regime concerning patents, trademarks, biodiversity ;
3. To make the students realize the commercial significance of patents, trademarks, biodiversity as Intellectual Property and understand the scheme of its protection.

| Unit No. | Title & Contents of the Topic | No. of Periods |
|----------|--|----------------|
| 1 | Intellectual Property – Origin, concept, Commercial/cultural dimensions, types/forms (Intellectual Property Rights, IPR) International regulatory regime for IPR (references to International legal Instruments viz. WTO,WIPO, GATT, TRIPS Paris Convention, PCT, Budapest Treaty...) | 6 |
| 2 | Patents —Definition, concept , types of patents, patentable & non- patentable inventions, Applications for patents, complete procedure for obtaining patents. (Chapters 1 to 8 of Patents Act,1970 as amended), Patents of Additions, surrender & revocation of patents. | 8 |
| | Working of Patents , Compulsory licenses and revocation, use of patents for government purposes and acquisition of patents, Infringement of patents, (acts of Infringement & defenses) reliefs for Infringement (suits), appeals, Offenses & penalties [Chapters 16 to 20 of Patents Act,1970 as amended] | 8 |
| | Patents Offices, establishment, Controller of Patents (functions and powers) Patent Agents, , International arrangement [Chapters 14 & 21, 22 of the Act], Issues and concerns in patent regime | 4 |
| 3 | Trade Marks-- Definition, concept , types of Trade Marks, Registration of Trade Marks [Procedure, duration , effect] Appellate Board [Establishment, composition, qualifications , procedure and powers, disposal of appeals] | 8 |
| | Assignments and Transmission of Trade Marks, Provisions relating to collective & certification Trade Marks, textile goods, Infringement of Trade Marks and remedies, Offenses (acts of violations, defenses) & Penalties | 6 |
| 4 | Biodiversity Act, 2002 —Important relevant definitions of the terms like Biodiversity, Biological Resources, Benefit Claims, Commercial Utilization, Fair & Equitable Benefit Sharing, Sustainable Use—Regulation of Access to Biodiversity [Ss 3 to 7], Functions & Powers of National Biodiversity Authority & State Biodiversity Board [Ss 18 to 25] | 8 |

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended

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 Rights, (2011), - Dr. Sreenivasulu N. S., Regal Publications, New Delhi – 7.
5. Intellectual Property Law in India (2006) – Justice P. S. Narayana, Goigia Law Agency, Hyderabad.
6. Universal’s “Intellectual Property Laws” (Bare Acts) Universal Law Publishing Co. Pvt. Ltd.
7. Law of Intellectual Property - Dr. S. R. Mynei – Asia Law House, Hyderabad (2011).
8. Intellectual Property Rights – Heritage, Science & Society Under International Treaties, A. Subbian Deep & Deep Publications Pvt. Ltd., New Delhi (2007)
9. Intellectual Property Laws—Bextly & Sherman, Asia Law House

M.Com. Part I
Co-operation and Rural Development Special Paper II.
Subject Title :- Organization of Co-operative Business
Course Code :- 104, Section ‘A’

Objectives:

1. To acquaint the students with the Co-operative movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of state and central Govt. in development of co-operative sector.

| Unit No. | Name of the Topic | Periods |
|--------------|--|-----------|
| 1 | Introduction: Principles of Co-operation and Management and their Integration in Cooperatives, Professionalization of Cooperative Management. | 12 |
| 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 Audit and Taxation. | 12 |
| 3 | Co-operatives Education and Training : Importance, Need, Role of Institutions in the Co-operative Training Vaikuntbhai Mehata National Co-operative Institute , Importance of Job Oriented Co-operative Training – National Co-operative Union of India, National Education Centre for Co-operative – National Council for Co-operative Training – State Co-operative Union – District Co-operative Union | 12 |
| 4 | Special Study of Co-operatives in Maharashtra: a) Co-operative Sugar Factory- Growth role of Co-op. Sugar Factory in Rural Development- b) Dairy Co-operatives progress and problems. c) Housing Co-operatives. d) Agricultural and Non-agricultural Credit Co-op. Societies. | 12 |
| TOTAL | | 48 |

| List of Books Recommended for Study |
|--|
| <ol style="list-style-type: none"> 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 Organisation and Management 4. I L O: Co-operative Management and Administration 5. B.C. Mehta: Consumer Co-operation in India 6. Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai |

M.Com. Part I
Advanced Banking & Finance Special Paper II.
Subject Title -: Central Banking
Course Code -: 104, Section 'A'

Objectives:

1. To study the functions of central bank
2. To understand monetary policy and its instruments

1. Evolution of central banking **08**

Origin and evolution of central banking.
Need and Rationale of central bank.
Evolution of Reserve Bank of India (R.B.I.)

2. Functions of Reserve Bank of India **12**

A. The Reserve Bank as currency authority:

□ Issue of currency notes, Asset banking 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

C. RBI as a Banker Bank: Controller of Credit, Lender of Last Resort

D. RBI as a Custodian/Manager of Foreign Reserves

E. Promotional Functions of RBI

3. Regulation and supervision of Reserve Bank over Commercial banks. **10**

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

4. Para banking activities **10**

Control over management, Annual accounts and audit, □ Subsidiaries of commercial banks, □ Credit Information Bureau of India Ltd. (CIBIL) Bank Assurance, □ Inspection of banks: Board for Financial Supervision (BFS) and system of inspection.

5. Non-banking financial companies (NBFCs) **08**

Regulatory framework for NBFCs:
Measures for supervision over NBFCs.

List of Books Recommended for Study

- 1) Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
- 2) Govt. of India- Economic Survey
- 3) R.B.I.: Functions and Working – R.B.I. Publication.
- 4) R.B.I. Bulletins.
- 5) R.B.I. Annual Reports.
- 6) Trends & Progress of Banking in India- R.B.I. Annual

M.Com. Part I
Advanced Marketing Special Paper II.
Subject Title -: Consumer Behavior.
Course Code -: 104, Section 'A'

Objective :

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

| Unit No. | Name of the Topic | Periods |
|-----------------|--|----------------|
| 1 | Introduction to Consumer Behaviour and Market Segmentation: Meaning and Definition. Nature Scope and Application of Consumer Behaviour . Difference between consumer and customer. Market Segmentation: Meaning and definition, Market Criteria for effective Segmentation, Process/ Stages of Market Segmentation , Bases of Segmentation, | 08 |
| 2 | Consumer Perception: Definition of Perception, Elements of Perception, Perception Process, Importance of Perception Perception & Brand. Consumer Perception of Risks. | 08 |
| 3 | Consumer Learning and Memory Meaning Definition and elements of Learning Types of Learned Behaviour Behavioural Theory of Learning General Characteristics of Learning Memory Defined Advertising/Marketing Application | 08 |
| 4 | Personality and Self Concept Personality Defined Theories of Personality Measurement of Personality Self- Concept Defined How Self Concept Develop Brand Personality and Marketing Application | 08 |
| 5 | Motivation and Involvement Concept of Motivation and Motives Theory of Motivation Classifications of Motives Role of Motives Motives Arousal Definition of Involvement Dimensions of Involvement Types of Involvement and Marketing Implications | 08 |
| 6 | Attitude Formation and Change Definition of Attitude Attitude Function Characteristics of Attitude | 08 |

| | | |
|--------------|--|-----------|
| | Sources of Attitude Development Structure Models of Attitudes Strategies for Changing Attitudes and Intentions | |
| 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.

M.Com. Part I
Advanced Accounting and Taxation Special Paper IV
Subject Title -: Business Tax Assessment & Planning
Course Code -: 104, Section 'B'

Objective -:

1. To provide understanding of Direct Taxes including Rules pertaining thereto and their application to different business situations.
2. To understand principles underlying the Service Tax.
3. To understand basic concepts of VAT, Excise Duty and Customs Duty.

| UNIT | TOPIC | No. of Lectures in hours |
|------------|---|--------------------------|
| I | ASSESSMENT OF VARIOUS ENTITIES: 1. Assessment of Companies 2. Assessment of Co-operative Societies 3. Assessment of Charitable Trusts (Theory & Problems) | 08 |
| II | MISCELLANEOUS: Income Tax authorities, Return of Income, Procedure for Assessment - Types of assessment, Appeals and Revision, Deduction of Tax at Source - Advance payment of Tax - Deduction and Collection of Tax At Source-Interest and penalties, Offences and Prosecutions - Refund of Tax-Transfer Pricing (Domestic & International Transactions) (Theory & simple problems on TDS, Advance Tax & Interest Calculation) | 08 |
| III | TAX PLANNING: Meaning of tax planning and management, tax evasion and tax avoidance-Nature and scope of tax planning and management in the corporate sector- Justification of corporate tax planning and management. Tax Planning considerations in relation to Business.(Theory) | 08 |
| IV | WEALTH TAX: Scheme of Wealth Tax - Incidence of Wealth Tax - Assets to be included in Net Wealth - Exempted Assets - Valuation of Assets and Wealth Tax Liability - Assessment and Penalties. (Theory & Problems) | 06 |
| V | BASICS OF INDIRECT TAXES: A] SERVICE TAX: Service Tax: Applicability and Services covered - Valuation of taxable services for service tax- Payment of Service Tax - Registration - Furnishing of Return - Maintenance of Record - Other obligations (Theory and Problems) B] VAT: The Basic concept of VAT-how VAT operates-merits & demerits of VAT-a brief overview of state level VAT in India. (VAT is not to be studied with reference to any particular State VAT Law.) | 18 |

| | |
|--|-----------|
| (Theory Only) | |
| C] EXCISE DUTY: - Basics of Central Excise Duty – Conditions for imposition - Person liable - Rates of excise duty - Goods and Excisable goods - Manufacturer, Production and Manufacturer- Classification of goods. (Theory) | |
| D] CUSTOMS DUTY: Introduction to Customs Duty – Valuation - Customs Procedures - Classification for Customs and Rate of Customs Duty. (Theory) | |
| TOTAL - | 48 |

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered.
2. Theory questions will carry 50% marks.
3. Problems will carry 50% marks

Scheme of Marking for Semester II will be as under:-

- a. Income Tax- 70 Marks
- b. Wealth Tax- 10 Marks
- c. Indirect Taxes -20 Marks
 - i- Service Tax
 - ii- VAT
 - iii- Excise Duty
 - iv- Customs Duty

List of Books Recommended for Study:

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

List of Learning Activities and Allocation of Periods

| Sr. No. | Activities | Learning Hours |
|--------------|------------------|-----------------|
| 1 | Quizzes | 4 |
| 2 | Assignments | 4 |
| 3 | Class room tests | 4 |
| Total | | 12 hours |

M.Com. Part I
Advanced Cost Accounting and Cost System Special Paper IV.
Subject Title :- Cost Control and Cost System.
Course Code :- 104, Section 'B'

Objectives:

1. To equip the students for designing and implementing cost control, cost reduction programme and different cost systems.
2. Relevant Cost Accounting Standards are to be studied.

| Unit No. | Name of the topic | Periods |
|----------|--|---------|
| 1 | Marginal Costing, Cost – Volume – Profit Analysis And Differential Costing :- Marginal Costing- Meaning –Concept of Variability of Cost, Contribution P/V Ratio, Break :- Even – Analysis, Margin of Safety Cost- Volume, Profit Analysis – Procedure And Practical, Application. Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application. | 12 |
| 2 | Pricing Decision: - Introduction – Pricing of Finished Product- Theory of Price – Pricing Policy – Principles of Product of Pricing – New Product Pricing – Pareto Analysis. | 10 |
| 3 | Cost Control and Cost Reduction :- Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its Implementation – Methods and Techniques Costing System Design and Installation :- Study of Production Process, Objective. Selection of Methods of Costing, Creating Cost Center And Cost Codes – Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. Fixing Responsibility And Designing Suitable MIS. Designing And Installing Cost System In Computer Environment | 20 |
| 4 | Value Analysis and Value Engineering :- Just-In-Time [JIT], Activity Based Costing (ABC) | 06 |

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

Areas of Practical Problems:

- 1) Marginal Costing- Application oriented
- 2) Pricing Decisions

Level of knowledge will be advance and Practices

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myicwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

List of Learning Activities and Allocation of Periods

| Sr. No. | Activities | Learning Hours |
|----------------|-------------------|-----------------------|
| 1 | Industrial Visits | 4 |
| 2 | Assignments | 4 |
| 3 | Class room tests | 4 |
| Total | | 12 hours |

M.Com. Part I
Business Practices and Environment Special Paper IV
Subject Title :- Business Environment Analysis.
Course Code :- 104, Section 'B'

| Unit No. | Name of the Topic | Periods |
|-----------------|---|----------------|
| 1 | Indian Industrial Environment - Growth of industries in public & private sectors in India, Co-operative sector in India - small and cottage industries. mergers and acquisitions. Foreign investment - Foreign Technology and MNCs Global Environment - Natural Social, Cultural, Demographic and Technological environment and its impact on World Trade. | 12 |
| 2 | Financial Environment of Business - Indian Money Market - Growth of capital Market in India - Financial Institutions - Role of Public, Private, and Co-operative Banks - Role of foreign banks and non Banking Institutions. Security Market :- Meaning, function, structure, constitution & management of Security Market. | 12 |
| 3 | Environmental Analysis- Meaning and importance - Techniques of Analysis, Verbal and Written Information, Search and scanning, Spying, Forecasting, Limitations of these techniques, Competitions analysis – Rivalry Amongst existing firms, threat of new entrants, treat of substitutes – Bargaining power of suppliers and buyers. | 12 |
| 4 | Selected Biography of Reliance Group of Industries Chordiya, Pravin Masale, Big Bazar founder Bhavarlal Jain | 12 |

Recommended books for study

Global Economy and Business Francis Cheranilan Himalaya publishing house
 Environment Text & Cases (Edn 2001)
 Business Environment Chllaaghan, ELlison Edward Arnold
 Economic Environment SYBA K Misha, Puri Himalaya publishing house of Business
 Indian Business trough ages FICCI Oxford University Press

Recommended Journals/Periodicals

1. Arth Vijnyan 2. The Economic Times 3. Economic and Political Weekly, ode: 203

M.Com. Part I
Business Administration Special Paper IV.
Subject Title :- Elements of Knowledge Management
Course Code :- 104, Section 'B'

| | No. of Lectures | Credit 04 |
|---|-----------------|-----------|
| 1. Introduction to Knowledge Management Process Knowledge management :- an integrated approach Meaning knowledge management, Difference between data, information, knowledge and wisdom, Early forms of Knowledge Management and Evolution of Knowledge Management | 12 | 01 |
| 2. Organizational Learning Individual learning, Team learning, Drives of organizational learning, Organizational learning frameworks, Knowledge acquisition, Information distribution, Information interpretation, Organizational memory, Unlearning, Organizational routines | 12 | 01 |
| 3. Knowledge Management Tools & Change Management Organizing knowledge tools, Capturing knowledge tools Evaluating knowledge sharing knowledge, Storing and presenting knowledge, The nature of change, Personal response to change, welcome and resistance, Leadership and, Change management strategies, Gaining commitment for change, Reward and recognition. Cultural change management, Politics of change | 12 | 01 |
| 4. Knowledge Management Culture Understanding of organizational culture and climate Norms, artifacts and symbols, Value, beliefs, attitudes and assumption, Typologies of organizational culture, Measuring organizational cultural creating knowledge –sharing cultural stickiness. | 12 | 01 |
| | 4 | 04 |

Books Recommended

| Sr.No. | Author | Title | Publisher |
|--------|-----------------------------------|---|-----------------------------|
| 01 | Elias Award and Hassan Gazai | Knowledge Management | Pearson |
| 02 | Arpita Gopal and Chandranii Singh | E-world Emerging Education Pvt. Ltd. | |
| 03 | Amrit Tiwan | Knowledge Management Toolkit | Pearson Education Pvt.Ltd. |
| 04 | Bukowitz W R Williams R.I. | Knowledge Management Field Work | London Pearson Education |
| 05 | Egaallo C F | Building the Knowledge Management Network | Willey Dream tech India Ltd |
| 06 | Pettigrew A, Whipp R | Change Management for Competitive Success | Infinity Books |

M.Com. Part I
Commercial Laws and Practices Special Paper IV.
Subject Title :- Law Relating to Copyright and Designs.
Course Code :- 104, Section 'B'

Objective :-

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

| Unit No. | Name of the Topic | Periods |
|----------|---|-----------|
| 1.(a) | The Copyright Act, 1957:- Introduction and Evolution of the Law on Copy Right – Meaning, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright and Rights of the Owner – International Copyright (Ss – 40-43) | 10 |
| 1.(b) | Copyright (Procedure):- Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Section 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958) | 06 |
| 1.(c) | Copyright (Infringement and Regulatory Authorities):- Infringement of Copyright - acts which Constitute Infringement, acts not Constituting Infringement etc. (Section 51 to 53 A) – Offence and Penalties, Copyright Societies (Functions and Rights) | 08 |
| 2 | The Designs Act-2000: - Industrial Designs: Introduction and Meaning – Registerability of a Design, who can file an Application for Registration of a Design (Section 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant. | 08 |
| 3 | The Geographical Indications of Goods (Registration and Protection), Act, 1999: - Geographical Indications: Introduction, Meaning and Content – Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar , Appellate Board – Certificate of Validity – Powers of Central Government. | 08 |
| 4 | Protection of Plant Varieties and Farmers Rights Act-2001:- Introduction Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration | 08 |
| | Total Period | 48 |

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended

10. Intellectual Property Law – P. Narayan, Eastern Law House.
11. Text book on Intellectual Property Rights. – N.K. Acharya , Asia Law House, Hyderabad.
12. Law Relating to Intellectual Property – Dr. B.L. Waderha, Universal Law Publishing Co.
13. Intellectual Property Rights, (2011), - Dr. Sreenivasulu N. S., Regal Publications, New Delhi – 7.
14. Intellectual Property Law in India (2006) – Justice P. S. Narayana, Goigia Law Agency, Hyderabad.
15. Universal’s “Intellectual Property Laws” (Bare Acts) Universal Law Publishing Co. Pvt. Ltd.
16. Law of Intellectual Property - Dr. S. R. Mynei – Asia Law House, Hyderabad (2011).
17. Intellectual Property Rights – Heritage, Science & Society Under International Treaties, A. Subbian Deep & Deep Publications Pvt. Ltd., New Delhi (2007)

M.Com. Part I
Co-operation and Rural Development Special Paper IV.
Subject Title :- Management of Co-operative Business
Course Code :- 104, Section 'B'

Objectives:

1. To acquaint the students with the co-operative movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of state and central Govt. in development of co-operative sector.
4. To give basic knowledge about administration and management of Co-operatives.

| Unit No. | Name of the Topic | Periods |
|--------------|--|-----------|
| 1. | Co-operative Business Promotion: Problems of Economic and commercial viability-Services to members: Role of Co-operative department- Criteria for appraising performance of Co-operative Business: Organizational, Operational and financial-social responsibilities of Co-operative business- Industrial relation in Cooperative business. | 12 |
| 2. | Business Policies and Practices (Managerial Evaluation) in following: <ol style="list-style-type: none"> 1. Sugar Co-operatives 2. Dairy Co-operatives 3. Credit Co-operatives 4. State Co-operative Bank 5. District Co-operative Bank 6. Primary Agricultural Credit Societies | 12 |
| 3. | Success stories of Co-operative Institutions: <ul style="list-style-type: none"> • Anand Dairy Co-operatives Gujrat • Warana Co-operatives Organization, Warnanagar • Shamrao Viithal Co-operative Bank. • Gokul Sahakari Sangh, Kolhapur | 12 |
| 4. | Problems of Co-operatives: <ol style="list-style-type: none"> a) Sugar Industry b) Agricultural and Non-agriculture Credit Co-operative. c) Dairy Co-operative d) Co-operative Banking | 12 |
| 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 Organisation and Management
4. I L O: Co-operative Management and Administration
5. B.C. Mehta: Consumer Co-operation in India
6. Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I
Advanced Banking & Finance Special Paper IV
Subject Title -: Monetary Policy
Course Code -: 104, Section 'B'

- 1. Money supply measures -:** **10**
Money supply measures of the Reserve Bank of India
Concept of High powered money
Recommendations of the Working Group on 'Money Supply :
Analytics and methodology of compilation (Chairman : Dr. Y.V.Reddy), 1998
□□□ Money supply and price stability.
- 2. Monetary management** **10**
Objectives of monetary policy: Price stability, Generation of employment, Exchange Rate Stability, Balanced growth etc., conflict between objectives.
- 3. A) Instruments of monetary policy -:** **10**
-Mechanism and effectiveness of following instruments.
i) Quantitative Instruments: Variations in Bank Rate, Open Market Operations and Variable Reserve Ratio
ii) Qualitative Instruments: Margin Requirements, Credit Rationing, Moral Suasion, Direct Action, Publicity
B) A review of monetary policy of the Reserve Bank of India in the last five Years - Recent policy changes announced by the R.B.I.
- 4. Development and promotional role of the Reserve Bank of India in Financial Inclusion and its implications.** **10**
1. R.B.I. and rural credit: priority sector advance, regional rural banks, development of Farm sector and non-farm sector.
2. R.B.I. and industrial finance: establishment of institutional, lending policy for Commercial banks, coordination between term lending institutions, bridge loans, Rehabilitation of sick industrial units.
3. R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to Promote Exports.

TOTAL 48

Recommended books/ Journals

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

M.Com. Part I
Advanced Marketing Special Paper IV.
Subject Title -: Services Marketing
Course Code -: 104, Section 'B'

Objective :

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

| Unit No. | Name of Topic | Periods |
|-----------------|---|----------------|
| 1 | Introduction: Definition and character of Services. Origin of Services Marketing. Types of Services./ Classification of Services. Difference between goods and services . Reasons for growth of Service Sector | 08 |
| 2 | Understanding Customer Needs related to services, , The Purchase Process for Services , The Service Offering , How Customers Evaluate Service Performances Understanding Customer Behaviour at Different Points in the Service Experience ,Customer Expectations in Services Customer Perceptions in Services | 08 |
| 3 | Product Mix and Services Marketing , Price Mix and Services Marketing . Physical Distribution/ Place Mix and Services Marketing. | 08 |
| 4 | Physical Evidence and Services Marketing , People and Services Marketing , Process and Services Marketing. Use of Marketing by service firms, Problems and Strategies in Services Marketing, The Financial and Economic Impact of Service | 08 |
| 5 | Organising for Service Leadership -- Service Leadership , Inter functional Conflict , Ensuring that Service Encounters are Customer-Oriented Listening to Customers through Research | 08 |
| 6 | CRM and Services CRM practices in Indian Service Businesses: Banking and Finance: recent customer service initiatives in the Banking Industry, Customer involvement in Banking, Customer centric communication in banks. Hospitality Industry: Customer Centric initiatives by Hotels , Customer Issues in hospitality industry, Aviation Industry: Customer Service initiatives by aviation sector | 08 |
| Total | | 48 |

| Books Recommended |
|--|
| <ol style="list-style-type: none"> 1. Services Marketing - Zeithaml & Bitner 2. Services Marketing: Integrating Customer Focus Across the Firm – Valarie A. Zeithaml 3. Services Marketing - Christopher Lovelock 4. Service Marketing - Rampal & Gupta 5. Essence of Services Marketing - Ardian Payne 6. Services Marketing - S.M.Jha 7. Services Marketing - Helen Woodruffe |