SANT GADGE BABA AMRAVATI UNIVERSITY GAZETTE

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PART- TWO

Thursday, the 18th August, 2022

NOTIFICATION

No. 109/2022. Date : 18 /08/2022.

Subject : Implementation of Syllabi of Various Prorammes / Courses as per Choice Based Credit System in the Faculty of Commerce & Management from the Academic Session 2022-2023 Onwards.

It is notified for general information of all the concerned that, the authorities of the University have accepted the syllabi of various Programmes / Courses as per **Choice Based Credit System of M.Com. Semester-I & II** mentioned in column No.2 and which is to be implemented from the Academic Session 2022-2023 onwards, with appendices as shown in column No.3 of the following table.

TABLE

Sr.No.	Course / Subjects	Appendices of the New Syllabi
1	2	3.
	M.Com. (Semester-I & II) (C.B.C.S.)	
1.	Managerial Economics	The Syllabi prescribed for the subject Managerial Economics is appended herewith as **Appendix-A.**
2.	Service Marketing Customer Relationship Management	The Syllabi prescribed for the subject Service Marketing Customer Relationship Management is appended herewith as **Appendix-B.**
3.	Advanced Financial & Cost Accounting	The Syllabi prescribed for the subject Advanced Financial & Cost Accounting is appended herewith as **Appendix-C**
4.	Banking & Insurance Services Insurance	The Syllabi prescribed for the subject Banking & Services is appended herewith as **Appendix-D.**
5.	Accounting for Managerial Decision	The Syllabi prescribed for the subject Accounting for Managerial Decision is appended herewith as **Appendix-E.**
6.	Strategic Concept & Organisational Behaviour	The Syllabi prescribed for the subject Strategic Concept & Organisational Behaviour is appended herewith as **Appendix-F.**
7.	Computer Application in Business	The Syllabi prescribed for the subject Computer Application in Business is appended herewith as **Appendix-G.**

Sd/-
(Dr. Tushar Deshmukh)
Registrar,
Sant Gadge Baba Amravati University,
Amravati.

Part A

Faculty : **Commerce & Management** Programme : **Master of Commerce**

Programme Objectives :

1) To enable the student to acquire the process of managerial economics, demand analysis, production theory, price determination and prizing practices, etc.
2) To acquaint the student with basic issues in services marketing and customer relationship management.
3) To enable the student to understand & master the accounting concepts as well as tools and techniques used for taking managerial decisions.
4) To impart the knowledge of ratio analysis, cash flow and budgetory control.
5) To enhance decision making abilities of students in situation of uncertainty in dynamic business environment.
6) To help the student to understand and master the conceptual framework of Management and organizational behavior.
7) To provide understanding of computer operating system and application of relevant softwares in managerial decision making
8) To impart the knowledge of commercial banks and its transactions, nature and scope of insurance and its kinds.

Programme Outcomes :-

The student would be able-

1) To acquire a job as an Economist, Market Research Analyst, a banker, management consultant, stockbroker/trader, Actuary, Financial analyst, Financial advisors or Advisor to Tax Law Court etc.
2) To acquire the process of managerial economics, demand analysis, production theory, price determination and prizing practices, etc.
3) To acquire proficiency in the accounting concepts as well as tools and techniques used for taking managerial decisions.
4) To master the knowledge of ratio analysis, cash flow and budgetory control.
5) To achieve decision making abilities in the situation of uncertainty in dynamic business environment.
6) To master the conceptual framework of Management and organizational behavior.
7) To attain understanding of computer operating system and application of relevant softwares in managerial decision making.
8) To gain the knowledge of commercial banks and its transactions, nature and scope of insurance and its kinds.

Employability Potential of the Programme

Master of Commerce is a 2 Year PG Degree programme a student's who is done graduation in Commerce and Management i.e B.Com & BBA can take admission in M.Com it is one of the PG course which helps to get knowledge of subject such as accounting , International Business Management finance Banking Economics etc
Some of the high paying jobs are as below
There are many jobs after completing after Masters of commerce degree

1) **Economics:** Jobs after holding an M.Com degree can get the jobs as an Economist, Market Research Analyst, Credit Analyst, Statistician, Financial Analyst, Lecturer, etc.

2) **Accounting:** Candidates having a M.Com degree and knowledge of Tally can get the job in accounting field

3) **Banking and Insurance :** With an M.Com specialization of Banking and Insurance, one can get jobs in banking sector such as at cash counter, loan department as well as insurance sector

4) **Educational Institute : A students after M.Com Degree can pursue Ph.D. In Commerce, Management and Economics. Even they can appear for NET/SET examination on the basis of which they can get the job of lectureship and eligible for Assistant Professor**

5) **Finance:** With an M.Com degree, one can become a banker, management consultant, stockbroker/trader, Actuary, Financial analyst, among other job roles.

6) **Accounting And Auditing :** with M.Com degree one can get the job as a internal auditor or an accounting an accountant at various business and services sector.

7) **Taxation :** With M.Com degree one can get a Jobs of an tax advisor to file income tax return at GST return
Taxation: Graduates with an M.Com degree specialising in Taxation can get jobs as Financial advisors or Advisor to Tax Law Court. In addition, one can become a financial analyst, tax accountant, or tax consultant

Employment Sector After M.Com

- Insurance Industry
- Educational Institutes
- Customs Department
- Economic Consulting Firms
- Commercial Banking
- International Banking
- Investment Banking
- Accounting and auditing
- Tax advisory services
- Financial services
- Insurance services
- Government service

M.Com Specialisations with Job Opportunities

There are innumerable jobs after completing a commerce degree. Job opportunities after M Com majorly depend upon the specialisation of the PG degree course. Some of the MCom specialisations that help in landing a high paying job are as follows.

8) **Finance:** With an M.Com degree majoring in finance, one can become a banker, management consultant, stockbroker/trader, Actuary, Financial analyst, among other job roles.
9) **Banking and Insurance:** With an M.Com specialisation of Banking and Insurance, one can get a decent paying job as Internal Auditor, Development Officer, Insurance Manager, Investment Analyst, Loan Counsellor, Loss Control Specialist, etc.
10) **International Accounting:** Candidates holding an M.Com degree with International Accounting as a major can get several job opportunities as an accountant in international firms.
11) **Economics:** Jobs after holding an M.Com degree majoring in Economics include becoming an Economist, Market Research Analyst, Credit Analyst, Statistician, Financial Analyst, Lecturer, etc.
12) **Taxation:** Graduates with an M.Com degree specialising in Taxation can get jobs as Financial advisors or Advisor to Tax Law Court. In addition, one can become a financial analyst, tax accountant, or tax consultant.

Career Options After M.Com

With an M.Com degree, candidates become well-equipped for the job position of an Auditor, Business Analyst, Company Secretary, Consultant, Tax Accountant, Finance Officer, Stock Broker, Sales Analyst, and Economist. In addition, an M.Com graduate can also appear for government exams to get public sector jobs. Some of the high paying job roles offered to M.Com graduates are as follows.

Cost Accountant

A Cost Accountant is a financial expert who is involved in evaluating the cost associated with a service or its manufacturing. Primary roles of a cost accountant include evaluating overall profit and loss statement, analysing a position and suggesting a budget to make the same profitable. In addition, a Cost Accountant takes into account the costs incurred in manufacturing, shipping and administration.

Even though the knowledge obtained during an M.Com degree course is apt to land a decent job as a cost accountant, one can pursue professional courses to delve deeper knowledge of Cost and Management Accounting.

Also Read: Career as Cost Accountant

Tax Consultant

A Tax Consultant or a career in taxation revolves around professionals guiding individuals with their tax-related queries and helps them in short term and long term tax optimisation. Taxation refers to imposing a tax by a taxing authority generally the Government. Taxes can include income, estate, capital gains, etc. Tax consultants generally hold a degree in law, accounting, finance or any related field. To establish a career as a tax consultant, one will need an understanding of accounting practice and theory, tax laws, and finance management.

With an M.Com degree, one can get a job in a taxation consultancy firm; however, individuals with an LLB degree are preferred by taxation firms to manage legal tax matters.

Also Read: Career as Consultant

Certified Public Accountant

Certified Public Accountant is a designation given to licensed accounting professionals. CPA is a financial advisor who helps businesses, and individuals plan and reach their financial goals. CPAs are generally confused with accountants; however, not all accountants are CPAs, but all CPAs are accountants. The primary difference between a CPA and an accountant is education and certification. One holding an M.Com degree can proceed for a CPA certification imparted by the American Institute of Certified Public Accountants (AICPA).

The services of a CPA are required by the smallest start-up to the Fortune 500 companies. CPAs are hired by businesses and industries as corporate accountants, government, not-for-profit government organisations among other entities. Reviewing a company's financial information, preparing finance-related documentation, performing audits, and filing taxes are the primary roles of a CPA.

Sales Analyst

A sales analyst is a professional hired by an organisation to evaluate and identify the past trends of sales. Sales analysis is required to boost business by analysing the industry data. Sales analysts prepare a defined plan in the form of weekly/monthly reports and present the same to the Senior Management and sales team. Besides preparing reports, a sales analyst is responsible to identify new sales trends in the industry and undertake relevant marketing campaigns.

A sales analyst takes into consideration a company's manufacturing, supply chain, and marketing systems to analyse the shortcomings. The job position of a sales analyst is a perfect fit for candidates with a keen interest in sales and marketing with an M Com degree. The M.Com degree holder has adequate knowledge of finance to prepare a suitable plan of action.

Investment Banker

An investment banker is a professional who helps organisations, governments, or other entities to raise capital via different sources. Investment bankers are the professionals hired by financial institutions to examine the financial health of an organisation, its capital needs, and goals. In addition, an investment banker's role includes recommending strategies to manifest them. Besides laying out problems and suggesting strategies, the primary role of an investment banker is to act as a bridge between organisations that are in need to raise money and individuals/organisations looking to make financial investments.

With an interest in the investment sector, an M.Com degree holder can land a high paying job after completing the degree. Candidates can also proceed for specialised investment banking courses to land a job as an investment banker.

Also Read: Career as Investment Banker

Financial Analyst

A financial analyst studies the financial health of an organisation and prescribes measures to fulfil the interests of a company's stakeholders. Studying market trends along with microeconomic factors are the key responsibilities of the financial analyst. A study by the financial analyst in turn helps companies make smart investment and business decisions. The professional can also advise an organisation to issue bonds, release IPO/ split stocks and other finance consultancies. Besides helping organisations in their future investment plans, a financial analyst studies how and where a company has invested, along with its security and viability.

Good knowledge in finance is a way to become a financial analyst. Although, an individual with a B.Com Hons. degree majoring in finance gets a job as a financial analyst, an M.Com majoring in Finance is preferred. Besides bachelors or a masters degree, an individual can complete levels 1, 2, and 3 of the CFA course by appearing for the CFA exam conducted by a US-based CFA institute.

Also Read:

- Career as Financial Analyst
- All about CFA Placement

Chartered Accountant

A Chartered Accountant in other words is a certified accountant who is responsible to handle all the financial reports to be produced by the business. Chartered Accountant, commonly known as CA, reviews financial reports/bills and organises the finances for easy knowledge of an organisation about its spending and investments. With the help of a CA, senior management finds it easy to make business decisions to reduce spending and upscale production to increase revenue.

Aspirants need a certification of Chartered Accountancy to practice as a professional CA in India. One needs to qualify for three levels of the ICAI CA exam conducted by the Institute of Chartered Accountants of India (ICAI). Some prefer to pursue Chartered Accountancy with a bachelor's degree in Commerce, while some prefer the same with an MCom degree.

Also Read: Career as Chartered Accountant

Internal Auditor

Internal Auditors, as the name suggests, are responsible to check the internal affairs of the companies. Internal audits by the professionals help find strengths and weaknesses within the organisational framework. Internal Auditors generally report to upper-level management such as the Board of Directors. The role of an auditor varies across businesses. Internal auditors evaluate certain business standards including sales, manufacturing, the performance of an employee, etc. Typically, accounting is an area where internal auditors are placed.

With an M.Com degree becoming an internal auditor in the field of accounting is a piece of cake. Big 4 companies hire accounting professionals for the role of internal auditors. Being the expertise required, hiring a bachelor's degree holder is not preferable by several companies. Some companies tend to hire individuals with a bachelor's degree holder and are Certified Internal Auditors.

Corporate Secretary

A Corporate Secretary, also known as Company Secretary (CS), is a position held by an individual who is certified to handle all key aspects of the firm as per the rules and regulations laid by the government. Filing company's tax returns, keeping financial records, advising Board of Directors on financial aspects of the company.

Corporate Secretaries are expected to hold a bachelor's degree along with a Company Secretary certification regulated by the Institute of Company Secretaries of India (ICSI). With the knowledge obtained by an M.Com degree, qualifying the ICSI CS exam becomes easier.

Also Read: Career as Company Secretary

Stock Broker

Stock Brokers are shareholders registered representatives are individuals who provide financial advisory services. In addition, stockbrokers execute stock trades on behalf of the shareholders such as the sale or purchase of stocks, debentures, and other financial securities. In return, the stockbrokers charge a commission or fee for their services. Individuals or organisations providing such services are termed, stockbrokers.

Stockbrokers help their clients manage their portfolios and provide investment advisory in the best interest of the clients. Stockbrokers need to have excellent interpersonal and communication skills to work in sync with the client's interests. A B.Com and M.Com degree is not a prerequisite of becoming a stockbroker; however, it can help individuals gain knowledge of the debt and security markets.

Part B **Appendix-A.**

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester I**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 11	**Managerial Economics**	75

Course Outcomes

1. Application of concepts of Managerial Economics in the process of business decision making
2. Application of demand supply concepts towards consumer choices
3. Compare economies and dis-economies scale of production in real life situation
4. Assessment of Production process determinationin various industries
5. Impact of business cycles in Agriculture, Industry, Services and Share Market
6. Application of pricing practices in various markets and bargaining tendencies thereof.

Unit	Content	No. of Periods
I	Concepts of Managerial Economics, Nature & scope of Managerial Economics: Economic theory & Managerial theory. Role & responsibilities of Managerial Economists. Fundamental Principles: Opportunity Cost Principle, Equi Marginal Principle.	**15**
II	Demand Analysis Individual & market, Law of demand. Elasticity of demand its meaning and importance. Price elasticity, Income elasticity& Cross elasticity, Use of elasticity in Managerial decisions. Theory of consumer choice: Indifference approach-theory of consumer choice under risk. Demand estimation & forecasting.	**15**
III	Production Theory: Production function. Production with one and two variable inputs. Economics and dis-economics of scale. Short & Long run cost functions. Law of variable proportions. Law of supply, Cost and Managerial Decisions.	**15**
IV	Price determination & pricing practices. Characteristics of different market structures, Objectives of firm. Price determination in short-run and long run under perfect competition. Monopolistic competition, oligopoly and monopoly. Price-discrimination.	**15**
V	Business cycles: Nature and phases of business cycle. Theories of business cycles. Monetary innovation. Samuelson and Hicks theories. Inflation: Characteristics and types. inflation in terms of demand pull and cost push factors. Effects of Inflation	**15**

BOOKS RECOMMENDED

1. Chopra O.P/. Managerial Economics: Tata McGraw Hill, Delhi
2. Petersen, H. Craig and W.Cris Liwis: Managerial Economics, Prentice Hall, Delhi
3. Varshney R.L. and Maheshwari K.L.: Managerial Economics Sultan Chand and Sons, New Delhi
4. Dwivedi D.N. : Managerial Economics, Vikas Publishing House, New Delhi
5. Adhikary M.: Managerial Economics, Excel Books, New Delhi
6. Mehta P.C. : Managerial Economics, Sultan Chand and Sons, New Delhi
7. Baumol W.J. : Economic Theory and operations Analysis, Prentice hall of India Pvt. Ltd. New Delhi
8. Dwivedi K.K.: Modern Economic Theory
9. एस.पी. दुबे, वि.सी. सिन्हा - अर्थशास्त्र के सिद्धांत
10. डॉ. एस.एच. अग्रवाल - अर्थशास्त्र के सिद्धांत
11. डॉ. श्रीनिवास खादेवाले – ड्विमत सिद्धांत
12. केळकर व भावे - मुल्य सिद्धांत
13. प्रा. रामदास माहोरे - व्यापार चक्रांचे सिद्धांत
14. श्री साबळे व सौ. साबळे - व्यापार चक्राचे सिद्धांत

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Part B **Appendix-B**

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester I**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 12	**Service Marketing & Customer Relationship Management**	75

Course Outcome

- Students will understand seven phases of marketing of service in depth.
- Student will understand strategic issues peculiar of service marketing.
- Students will understand an importance of new and innovative concepts of CRM, especially E-CRM.
- Demonstrate idea creation and implementation of CRM for different service sector.

Unit	Content	No. of Periods
I	**SERVICES MARKETING** 1.1 Nature and type of services. 1.2 Difference between services and goods marketing. 1.3 Services marketing triangle. 1.4 Micro and macro environment for services marketing.	**15**
II	**SERVICES MARKETING PROCESS.** 2.1 Service market segmentation, Targeting and positioning. 2.2 Services marketing mix-Need, Pricing of services. 2.3 Promotion and Distribution of services. 2.4 Matching of demand for supply of services.	**15**
III	**SERVICE MARKETINGAPPLICATIONS.** 3.1 Marketing of financial services. 3.2 Marketing of hospital. 3.3 Marketing of tourism. 3.4 Marketing of educational services.	**15**
IV	**CUSTOMER RELATIONSHIP MANAGEMENT** 4.1 Relationship marketing- Meaning, nature and scope. 4.2 Types of relational exchanges. 4.3 Attributes and determinants of relational exchange. 4.4 Reasons for relationship marketing.	**15**
V	**DEVELOPINGAND MANAGING RELATIONSHIP** 5.1 Customer Expectation and Perception 5.2 Relationship strategies. 5.3 Implementing customer relationship management. 5.4 Corporate social Responsibility and CRM.	**15**

BOOKS RECOMMENDED

* The Essence of Services Marketing, by Payne and Adrian. Prentice Hall.
* Services Marketing, by Zeithaml. McGraw Hill,Inc,New York.
* Services Marketing by S.M. Jha. Himalaya Publishing House.
* Customer Relationship Management, by Jagdish Seth et. al. Tata McGraw Hill New Delhi
* Customer Relationship Management Essentials,by John W. Gosney. Prentice Hall
* Services Marketing and Customer Relationship Management, By Dr. L.K. Karangale & Dr. P.N. Ladhe; Payal Prakashran Nagpure

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Part B **Appendix-C**

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester I**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 13	**Advanced Financial & Cost Accounting**	75

Course Outcomes :

1. Investments are assets held by an enterprise for earning income
2. Final Accounts gives an idea about the profitability and financial posting of business to its management, owners and other interested parties.
3. The cost sheet is prepared to ascertain cost of product/job/operation or to give autatier or to determine tender price for supply of goods or providing service
4. Operating result the operating result is the surplus or deficit for the year under the Accounting Standard framewotk an geeting result recognises all revenues and operating espenditure
5. Accounting for construction contracts is the allocator of contract revenueand contract.

Unit	Content	No. of Periods
I	Final Accounts of Companies (an overview) Final Accounts and Financial Statement of Companies (Schedule VI Part I & II)	15
II	Investment Accounting (as per AS-13)	15
III	1) Cost Accounting :- Meaning importance and scope of Cost Accounting. 2) Typical Problems on ascertainment to total cost Net Profit and Selling Prices.	15
IV	Unit costing, Batch costing & service costing (Operating)	15
V	1) Job & Contract costing 2) Cost Audit ,Concept and definition, scope kind of Audit Distinction between financial and cost Audit. Cost Audit Procedure Programme and Report Advantages of Cost Audit.	15

BOOKS RECOMMENDED:

1. Advanced Accounting : By – M.C.Shukla & T.S.Grewal
2. Advanced Financial Accounting : By R.L.Gupta
3. Financial Accounting : A Managerial Perspective by R.Narayanswamy
4. Advanced Cost Accounting : By B.M.Lall Nigam & G.L.Sharma
5. Cost Accounting : By R.K.Gupta
6. Cost Accounting : By Bigg.
7. Cost Accounting & Costing Methods : By Wheldon.

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Part B **Appendix-D**

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester I**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 14	**Banking & Insurance Services**	**60**

Course Outcomes :

1. Application of CIBIL Score in qualifying the proposal of advances
2. Impact of Monetary Policy on various industries
3. Impact of PMJJBY & PMSBY
4. Assessment of Claim Settlement Procedure of Life Insurance
5. Assessment of Claim Settlement Procedure of General Insurance

Unit	Content	No. of Periods
I	**COMMERCIAL BANKS:** Functions, Credit Creation, Priority Sectors, Mobilization of Resources, Current trends in giving loans-CIBIL. NPA-Bad bank concept and functions, Merger of Banks-Concept, Importance, Advantages & Disadvantages.	12
II	R.B.I: Functions, Instruments of credit control: Quantitative& Qualitative, Monetary PolicyImportance and Limitations and its role in economic development. NABARD : Functions, Importance& in its role in agriculture and rural development.	12
III	Insurance: Concept, Definition and General Principles. Life Insurance: Need and importance,Selection of Life Insurance policy and Settlement of policy claims. Term Insurance: Concept, Need and importance Health Insurance: Concept, Need and importance PMJJBY & PMSBY Scheme:Concepts and features	12
IV	General Insurance Fire Insurance, Marine Insurance, Crop Insurance, Livestock Insurance, Motor, Personal, Accident, Theft: Concepts, Importance, Scope, Coverage & Claim Settlement Procedure.	12
V	IRDA: Introduction, Structure, Functions, Importance, and its role in regulation of insurance industry. LIC and GIC: Introduction, Structure, Functions & Importance	12

BOOKS RECOMMENDED

1. Banking systems: Beck Hart : Times of India, Mumbai
2. Indian Banks, Their Portfolios, Profits and Policy : Donald D. Hester, University of Mumbai
3. Monetary policy and Reseve Bank of India : K.N. Raj.
4. Public sector Banking : K.N. Kabra and R.R. Suresh, People Publishing House.
5. Corporation finance : Principles and problems, S.C Kuchhal.
6. The Reserve Bank of India, functions and working : Reserve Bank of India Publication.
7. Theory and practice of Development Banking : S.K. Basu, Asia Publication.
8. Comparative Banking Systems : Backhart.
9. बँकिगची तत्वे आणि बॅकिंग पध्दती- लेखक र.पु. कुरळकर, म.वि.ग्रं.वि.मं.
10. बँक व्यवसाय आणि वित्तीय संस्था- लेखक-कवडे
11. अधिकोष आणि मुद्रा बाजार- लेखक-पाटील, डबीर, मंगेश प्रकाशन, नागपुर
12. Insurance in India : R. M. Roy
13. Insurance, Principles and practice : R.S. Sharma
14. Marine Insurance : Keats.
15. Principles and practice of fire Insurance : Godwing.
16. Life Insurance Corporation Act, 1956
17. विमा व्यवसाय- प्रा. गुजराथी, प्रा.वि.वि मोजरकर
18. Chartered Insurance : Insititue marine Insurance.
19. Federation of Insurance Institute : Fire Insurance.
20. आयुर्विमा विक्री मंत्र आणि तंत्र- लेखक- ए.एच. शिरोळकर

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 14	Banking & Insurance Services **Ability Enhancement Course**	15

Course Material for AEC :-

1) Application of CIBIL score
2) Procedure of Loan Disbursement
3) Procedure of Claim Settlement of all types of insurances

Part B **Appendix-E**

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester II**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 21	**Accounting for Managerial Decision**	**60**

Course Outcomes :

1) Ratio analysis compares line item data from a companys financial statements to reveal regarding profitability inidividually operated ... and solvency.

2) A cash flow analysis determines a companys working capital the amountof money available to run business operation and complete transaction. That is Calculate as current assets and current liabilities

3) The outcome of Anovit in the statistics This ratio shows the difference between the with in group variance and which uttimatley produces a figure which allows a conclusion that the hypothesis is supported or rejected.

4) BEO fells you how many units of a product must be sold to cover the fix3d and variable cost of production The BEP is considered to measure of the margin of

5) Budgetory control is the process of preparation of budgets for various activities and company the budget figures for arriving at devition of any which to be elimental in future. Thus budget is a means and budgetary control is the end result.

Unit	Content	No. of Periods
I	**1) Introduction toManagement Accounting :-** Management Accounting as a area of Accounting, Objective, Nature and Scope of Financial Accounting. Cost Accounting and Management Accounting. Management Accounting and Manageral Decision, Management Accountant's Position, Role and responsibility. **2) Analysis and interpretation of Financial Statement** Ratio Analysis & Compalision Definition, objects, important necessity, limitation, classification and interpretation of ratio. Computation of various ratio, Capital gearing.	**12**
II	**Cash flow statement** Defination object and utility of cash flow statement Praparation of Cash flow statement as per AS-3	**12**
III	**1) Standard Costing :** Standard Costing as control technique, method of Cost Control objects of standard costing method, Relationship between Standard Costing and Budgetory control, setting of standard and their revision. Advantage and limitation of standard costing method. **2) Analysis of Variance:** Meaning importance, kind of variance and their uses material, labour and over head variance, disposal of variance, Relevance of variance, analysis to budgeting and standard costing.	**12**
IV	**Marginal Costing and Break even analysis :-** Concept of Marginal Costing and obsorption Costing, marginal Costing various direct costing, cost volume profit analysis. Break even analysis, Assumption and practical application of Break even analysis, decision regarding sales mix, make or buy decision and discontinuation of a product line etc.	**12**
V	**Budget :-** **1) Budgeting :-** Definition of Budget, essential of budgeting, Type of Budget, Functional, Master,etc. Fixed and flexible budget, problems on cash budget and flexible budget. **2) Reporting to Management** Definition, objectives of reporting. Reporting need at different managerial level, Types of Reports, Modes of Reporting, reporting atdifferent level of Management.	**12**

BOOKS RECOMMENDED:

1 Management Accounting : By Anthony, Robert (Publisher – Tarapore-wala,Mumbai)
2 Introduction to Management Accounting : By Homgran,C.T.Gary, L.Dundem & William O. Stration (Publisher – Prentice Hall,Delhi)
3 Cost Accounting : A Managerial emphasis : By Homgran, Charies T.,George Foster & Shikant M.Dallar, (Publisher –Prentice Hall,Delhi)
4 Management Accounting : By PandeyI.M. (Publisher Vani Publication ,Delhi)
5 Principles of Management Accounting By Man Mohan,S.N.Goyal\
6 Management Accounting By Hingorani
7 Fundamentals of Management Accounting : By R.K.Ghosh & G.S.Gupta
8 Outline of Management Accounting : By R.L.Gupta
9

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 21	Accounting for Managerial Decision **Ability Enhamcement Course**	15

Course Material for AEC:-
Visit to nearest Jinning Pressing, Dal Mill, Oil Mill, Unit. Prepare cost sheet and ascertain per unit cost of output and prepare visit report.

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Part B
Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester II**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 22	**Strategic Management**	**75**

Course outcome

1. Demonstrate decision making ability and dynamism.
2. Will understand major theories, background work, concept and research output in the field of strategies management.
3. Demonstrate a proper meaning of the tools and technique used by executives in executing strategies and will appreciate its integrative and interdisciplinary nature.
4. Demonstrate practical situation for diagnosing and solving organizational issues.
5. Relate theories and device application of it.

Unit	Content	No. of Periods
I	**CONCEPT OF STRATEGY** 1.1 Definition of strategy, objective and goals 1.2 Approaches to strategic decision-making. 1.3 Mission and purpose 1.4 Functional levels strategies.	**15**
II	**ENVIRONMENTALANALYSIS AND DIAGNOSIS.** 2.1 Concepts of environment and components of environment 2.2 Environment scanning and appraisal 2.3 Organizational appraisals 2.4 Strategic advantage analysis and diagnosis. 2.5 SWOT analysis.	**15**
III	**STRATEGY FORMULATION AND CHOICE.** 3.1 Modernization and diversification. 3.2 Integration, merger, and take over. 3.3 Disinvestments and Liquidation. 3.4 Factor affecting strategic choice.	**15**
IV	**FUNCTIONAL STRATEGIES** 4.1 Marketing policies. 4.2 Production policies. 4.3 Personal policies. 4.4 Financial policies.	**15**
V	**IMPLEMENTATION OF EVALUATION OF STRATEGIES** 5.1 Issues in strategy implementation. 5.2 Interrelationship between strategy formulation and implementation. 5.3 Strategic control- Techniques of strategic evaluation of Control	**15**

BOOKS RECOMMENDED

1) Business Organisation Management – Mr. Mahesh Choudhari
2) Business Organisation & Management – Kaul V.
3) Business Organisation & Management – Tulsain P. and Pandey V.

Part B **Appendix-F**

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester II**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 23	**Management Concept & Organisational Behaviour**	**75**

Course OutcomeS :

- Student Understand decision making process both at individual level and in group.
- Student Understand Power, Politics, and Accomplishing organizational goals.
- Students demonstrate ability to manage conflicts.
- Students will determine Leadership style according to the situation.

Unit	Content	No. of Periods
I	**EVOLUATION OF SCHOOL OF MANAGEMENT THOUGHT** 1.1 Scientific, process, human behavior & social system school. 1.2 Contribution of Tayler, Fayol, Elton Mayo. 1.3 Management by objective. 1.4 Contingency theory of management. 1.5 Functions of a manager.	**15**
II	**MANAGERIAL FUNCTION.** 2.1 Planning - concept, significance and types 2.2 Organizing - concept, principle, types and importance 2.3 Staffing – defination, concept, function and nature 2.4 Directing and co-coordinating 2.5 Control- nature, process and techniques	**15**
III	**INDIVIDUAL BEHAVIOUR** 3.1 Attitudes - meaning and formation 3.2 Perception-concept, process. 3.3 Learning - meaning and theories. 3.4 Personality - meaning and traits 3.5 Transactional analysis - concept, types of transactions 3.6 Motivation - meaning and Maslow and Herzberg theories.	**15**
IV	**GROUP BEHAVIOUR** 4.1 Group dynamics - meaning and importance. 4.2 Types of groups and group formation 4.3 Leadership Style- Meaning and Concept. 4.4 Principle centered approach to team development	**15**
V	**ORGANIZATIONAL BEHAVIOUR** 5.1 Organizational communication - process, types and barriers 5.2 Organizational conflict -meaning, sources and types. 5.3 Resolution of conflict - measures. 5.4 Organizational change - concept, need, and resistance to Change 5.5 Organizational diagnosis - concept and technique.	**15**

BOOKS RECOMMENDED

1. Organizational Behavior by S.S.Khanka.S.Chand & Company.
2. Organizational Behavior, by Newsroom and Davis. Tata McGraw Hill.

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Part B **Appendix-G**

Syllabus prescribed for 1st Year Post Graduate Programme

Programme : Master of Commerce **Semester II**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 24	**Computer Application in Business (Skil Enhancement Course)**	45

Course outcomes:

1) Word processing allows students to interpret and process to understand higher standard of word processing. Students can perform the practical parts and remove mistakes on word documents.
2) Students should be able to demonstrate and understanding of accounting theory. Apply accounting procedure by using computer accounting software. Perform accounting reports and records.
3) Enable students to gain expert knowledge, principles and procedure of computerize accounting and taxation. Critical thinking and problem solving skills in analyzing financial information and taxation.

4) Student should know basic data types in spreadsheets. Is able to determine database and convert them. Know basic functions to calculate mathematical, statistical and logical operations. Have skills of data visualizing depending on data and task types.
5) Understand how to start MS –Excel and SPSS. Enter basic data into SPSS and Carry out statistical analysis that can test hypothesis. Develop various required graphs.

Unit	Content	No. of Periods
I	**Word Processing:(08 Periods)** **Working with MS Word 2013/ Higher:** Working with MS-Word Basic Commands, Formatting-text and Documents, Sorting and Tables, Working with Graphics, Mail-merge. **Insert:** Endnotes, Footnotes, Page Numbers, Index, Equations, Symbols, Smart Arts, Shapes, Word Arts, Signature Line, Date& Time, Hyperlink, Bookmark, Picture, Clip Arts & Charts. **Create**: Table of Contents, Citation & Bibliography, Protect Document.	09
II	**Computerized Accounting: (07 Periods)** **Accounts info:** Groups, Ledgers, Budgets, Scenarios, Currencies, Voucher Types. **Payroll Info:** Pay Heads, Employees Groups, Employee's salaries Details, Units (Works), Attendance, Production Types, Voucher Types. **Inventory Info:** Stock Groups, Stock Categories, Stock Items, Unit of Measures, Godown, Price List, Reorder Level, and Voucher Types.	09
III	**Computerized Accounting & Taxation: (07 Periods)** **Transactions:** Accounting, Payroll and Inventory Vouchers. **Tally Volt & Security Control:** Restoring Data and SecurityControl. **Statutory Info:** TDS, Nature of Payments and Dedicatee Types. **StatutoryReports:** GST, TDS.TCS.Display: Trial Balance,Day Book, Account Books, Statement of Accounts, Inventory Books, Statement of Inventory, Cash/Fund Flow, List of Accounts, Exceptional Report, Purchase Order, Sales Order, Invoice.	09
IV	**Spread Sheet: (07 Periods)** **Working with MS Excel 2013/Higher** Formatting, Chart Features, Graphics, Using Worksheets asDatabase in Accounting, Marketing, Finance and personnel Areas. Creating a Dynamic Worksheet, Absolute and RelativeCell Reference. **Functions:** **Mathematical:** ABS, CELLING EVEN, GCD, INT, LCM, LN, LOG LOG10, ODD, POWER, ROUND, SQRT, SUM and SUMIF. **Statistical:** AVERAGE, CORREL, COUNT, FREQUENCY, GEOMEAN, HARMEAN, MAX, MEDIAN, MIN, MODE, PEARSON, PERCENTILE, RANK, SKEW, STDEV and STDEVP. **Logical:** AND, FALSE, IF, NOT, OR and TRUE.	09
V	**Analysis and Decision Making Tools: (07 Periods)** **Analysis in MS Excel 2013/Higher:**ANOVA, Correlation,Covariance, Descriptive statistics, Exponential Smoothing, F-Test, Fourier Analysis, Histogram, Moving Average Random Number Generation, Rank and Percentile, Regression, Sampling, t-Test, Z-Test, What-if Analysis, Goal seek, Pivot Table,& Charts. **Introduction to SPSS 20 or Higher:** Features, Uses andApplication. **Descriptive Statistics:** Frequencies, Descriptive, Explore, Crosstab, Ratio. **Regression:** Automatic Linear Modeling.	09

BOOKS RECOMMENDED :

1. Date C.J.: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference, BPPublication, Delhi.
3. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
4. O'Brian, J.A.: Management information systems, Tata McGraw Hill, New Delhi.
5. Ullman, J.O.: Principles of Database Systems, Galgotia Publications, New Delhi.
6. Moseley / Boodey: BPB- MS- Office 2013
7. Courter: BPB MS-Office 2013
8. E Balagurusamy: Programming in TURBO C, Tata McGraw Hill Publishing.
9. Byron Crottried: Programming with C, Tata McGraw Hill Publishing.
10. Mans field Ron :The Compact Guide to Microsoft Office, BPB Publication, Delhi.
11. Programming in ANSI "C" - E. Balagurusamy, Yashwant Kanetkar Information Technology & its applications in Business-By P.Mohan, Himalaya Publishing House, Mumbai.
12. Tally . ERP 9 : Ashok K. Nadhani, BPB Publications,
13. Tally CCL, Shraddha Singh, Navneet Mehra , V & S Publishers,

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM – 24	**Computer Application in Business (Practical)** **Skill Enhancement Course**	30

Course outcomes:

Upon complition of the practical course student will be able to-

1. Describe what micro soft word 2013 and how it is useful in both personal and professional life.
2. Create a new document, work with a document, format text insert and work with clip arts and pictures, use the mail merge, print a documents and create high quality document designs and layouts.
3. Enter the accounting transactions in computerized format and gate the financial results.
4. Acquire the skill of financial decision making and interpret the financial statements as well as evaluation of stock of the end.
5. Apply the micro soft office Excel program and modify a worksheet. Work with cell references.
6. Learn to use functions and formulas. Create and edit tables, charts and graphs. Import and export data .

List of Practical's:

1. **M S Word-2013: (08 Periods)**
   Word Basic Commands, Formatting-text and Documents, Sorting and Tables, Working with Graphics, Mail-merge.
   Endnotes, Footnotes, Page Numbers, Index, Equations, Symbols, Smart Arts, Shapes, Word Arts, Signature Line, Date& Time, Hyperlink, Bookmark, Picture, Clip Arts & Charts.
   Table of Contents, Citation & Bibliography, Protect Document.

2. **Tally ERP- 9.0 : (08 Periods)**
   Accounts info: Groups, Ledgers, Budgets, Scenarios, Currencies, Voucher Types.
   Payroll Info: Pay Heads, Employees Groups, Employee's salaries Details, Units (Works), Attendance, Production Types, Voucher Types.
   Inventory Info: Stock Groups, Stock Categories, Stock Items, Unit of Measures, Godown, Price List, Reorder Level, and Voucher Types.
   Statutory Reports: GST, TDS.TCS. Display: Trial Balance,Day Book, Account Books, Statement of Accounts, Inventory Books, Statement of Inventory, Cash/Fund Flow, List of Accounts, Exceptional Report, Purchase Order, Sales Order, Invoice.

3. **M S Excel- 2013: (08 Periods)**
   Formatting, Chart Features, Graphics, Using Worksheets as Database in Accounting, Marketing, Finance and personnel Areas. Creating a Dynamic Worksheet, Absolute and Relative Cell Reference.

Division of Marks for Practical's

Record Preparation	10 Marks
Practical Performance	10 Marks
Viva-Voce	10 Marks
Description	10 Marks
Practical Total	**40 Marks**

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