

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS
OF
MASTER OF COMMERCE**

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- **The performance of each candidate in all the subject will be evaluated on 7- point scale in term of grades as follow:**

GRADE SCHEM		% ACCORDING TO GRADE	GRADE POINTS	QUALITATIVE MEANING OF GRADE
1	A+	90 TO 100	OUTSTANDING	OUTSTANDING
2	A	80 TO 89	EXCELLENT	EXCELLENT
3	A-	70 TO 79	VERY GOOD	VERY GOOD
4	B+	60 TO 69	GOOD	GOOD
5	B	50 TO 59	AVERAGE	AVERAGE
6	B-	40 TO 49	FAIR	FAIR
7	F	LESS THAN 40	FAIL	FAIL
8	I	INCOMPLETE		

- **The class awarded to a student with his/her M.com course is decided by his/her final CPI as per the following table**

CPI	CLASS TO BE AWARDED
Distinction	Greater than equal to 7.5
First class	Between 6.5 to7.5
Second class	Between 5.5 to6.5
Pass class	Less than 5.5

Appendix : A Punishment Details for Unfair Means

Sr.No.	Unfair Means adopted by the Examinee	Type of Punishment
1	<ul style="list-style-type: none"> a. Doesn't follow the instructions given by the block supervisor or any competent authority b. Writes irrelevant matter in the answer book c. Deliberately reveals his identity or intentionally makes some irrelevant symbols, sketches etc . in the answer book d. Communicates with another examinee or try to pass on information even after a word of caution from block supervisor or any competent authority e. Possess any of the prohibited electronic gadgets f. Any sort of writing on the question paper g. Any exam relevant literature found near or just beneath his seat but he/she has not copied from the said material h. Use of indecent or abusing words in the answer book i. Attempts to remove Encrypted code or any sticker on the answer book j. Indulges in writing the matter relevant to subject before commencement of examination k. Attempt oral communication with another examinee 	<p>Declare the Examinee as "Fail" in respective Subject of the current semester summer/winter examination conducted by the authority</p>
2	<ul style="list-style-type: none"> a. If the examinee is found in possession or snatches away of notes, chits, answer book or part there of any other examinee however he/she has not written from the said material in his/her answer book b. Indecent behavior at the examination center or in the examination hall c. Possess any sort of exam relevant material in the examination hall or even outside the examination hall like toilet, lobby etc. or tries to contact any unauthorized person during the exam timings d. Possess any sort of exam relevant material written/printed on paper chits, compass box, calculator, pad, cloth, hand kerchief, dress or any part of the body or stored in electronic-gadgets including mobile-phone, in the examination hall or even outside the examination hall like lobby etc. e. Attempts to bribe the examiner by mentioning address, contact detail, Mobile No. etc. or to contact the examiner directly or through any representative for his/her favor 	<p>Cancellation of result of all the subjects of the current semester examination and debarred to appear from next summer/winter all Examinations to be conducted by the authority</p>

3	a. Indulges in unfair practice outside the examination hall by any means	Cancellation of result of all the subjects of the current semester examination and debarred to appear from next summer/winter all Examinations to be conducted by the authority
	b. Copied from the subject exam relevant material, scribble on chits, compass box, calculator, pad, cloth, hand kerchief, dress or any part of the body or stored in electronic-gadgets including mobile-phone	
	c. Indulge in exchange of answer book, supplementary with other examinee	
	d. Copied from another examinee or deliberately allows other examinee to copy from his own answer book or pass on the exam relevant material or literature in any form to another examinee in exam hall	
	e. If the examiner find some written/printed papers etc. of exam related material from the answer book of an examinee	
	f. Attempts to get rid of or to destroy any kind of exam relevant prohibited material with which he is caught or helps other in such an act	
	g. Examinee is found to throw away his answer book, supplementary, question paper, practical job or part there of	
	h. If examinee is found to have torn the answer book, question paper, any other exam related material or part there of his/her own or other examinee	
	i. If the examiner reports that in the examinee's answer book is written with more than one type of hand writing	
	j. If the examiner reports about missing pages or additional pages in the answer book of examinee	
	k. If the examinee obstruct the process of conducting the examination in any way	
	l. If examinee try to destroy the evidence by chewing the chit or in any other manner, which was found in his possession during examination	
	m. If examinee attempt to bribe by way of Keeping currency notes in his/her answer book	
	n. If the examination committee is satisfied from the report of the examiner that the candidate have copied from one another or from any other sources or involving in mass copying during the examination	

4	a. If examinee obstructs/threatens or orally assault the block supervisor or any Tries to bring duly written answer book or supplementary from outside	the examination committee shall decide the penalty depending upon the nature and complexity of involvement of the examinee is concerned
	b. If the examinee carries away an answer book, supplementary or practical job or part thereof outside the exam hall	
	c. The examination committee shall decide the penalty depending upon the nature and complexity of involvement of the examinee is concerned	
	d. Leaves the examination hall without submitting his answer book or tries to destroy it	
5	a. if person impersonates as a examinee and if this detected during of after the examination	Cancellation of result of all the subjects of the current semester examination and debarred to appear from next four summer/winter all examinations to be conducted by the authority
	b. If examinee not appearing in that particular examination but who is a candidate of other examination of the university impersonates as a examinee of particular examination	
	c. If examinee not appearing in that particular examination but who is a candidate of other examination of the university behaves indeciplinery manner during particular examination or helps other examinee in using unfair means	
6	a. Possess Gun, Revolver, Knife or any other prohibited weapon in or around exam hall	Cancellation of result of all the subjects of the current semester examination and debarred to appear from next five summer/winter all examinations to be conducted by the authority
	b. Physically assault block supervisor or any competent authority on exam duty	
7	if during the examination or afterwards any examinee is found to have indulged in unfair means other than specified in 1 to 6 as above and which has been bearing on the examination or result of the examinee and/or any other examinee	The examination committee shall decide the penalty depending upon the nature and complexity of involvement of the examinee is concerned

KADI SARVA VISHWA VIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

MASTER OF COMMERCE

M.COM 1st SEMESTER

KADI SARVA VISHWA VIDYALAYA, GANDHINAGAR [M.Com SEMESTER-I SYLLABUS]

Serial no	Name of the subject	SUB Total CREDIT	Teaching scheme		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.	Th.	Th.	Pr.	
1	Organisational Behavior	4	4	0	30	70	0	100
2	Managerial Economics	4	4	0	30	70	0	100
3	Advanced Corporate Accounting	4	4	0	30	70	0	100
4	Cost Analysis and Control	5	4	2	30	70	0	100
5	Operations Research	5	4	2	30	70	0	100
	TOTAL	22	20	4	150	350	0	500

KADI SARVA VISHWA VIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

MASTER OF COMMERCE

M.COM 2nd SEMESTER

KADI SARVA VISHWA VIDYALAYA, GANDHINAGAR [M.Com SEMESTER-II SYLLABUS]

Serial No	Name of the subject	SUB Total CREDIT	Teaching		Examination scheme			
			(per week)		MID	External		Total Marks
			Th.	Pr.	Th.	Th.	Pr.	
1	Strategic Management	4	4	0	30	70	0	100
2	Industrial Economics	4	4	0	30	70	0	100
3	Accounting For Managerial Decisions -1	4	4	0	30	70	0	100
4	Accounting For Managerial Decisions -2	5	4	2	30	70	0	100
5	Business Research Methods	5	4	2	30	70	0	100
	TOTAL	22	20	4	150	350	0	500

Note: Internal marks are divided in following two categories:

- 1.) Session exam carries 20 marks.
- 2.) Assignment/Project Work submission carries 10 marks.

EXAMINATION & EQUIVALENCY RULES

1. Students who have not cleared their old syllabus exams will be given chance for following two years (e.g. 2017-18 and 2018-19) to pass out their exam.
2. If student fails to pass out his/her examination within the above prescribed time of two years, he/she has to appear in examination of new syllabus (Introduced from the academic year 2017- 18). In this case credit of his old subject will remain unchanged.
3. List of equivalent subjects in the new syllabus with the old syllabus are provided below with its respective credit.

Semester	Subject name & code in Old Syllabus	Credit of old subjects	Equivalent subject name & code in new syllabus	Credit of new syllabus
SEMESTER- 1	<u>MC-101</u> Organisational Behavior	5	MC-101 Organisational Behavior	4
	<u>MC-102</u> Managerial Economics	5	MC-102 Managerial Economics	4
	<u>MC-103</u> Advanced Corporate Accounting	5	MC-103 Advanced Corporate	4
	<u>MC-104</u> Cost Analysis And Control	5	MC-104 Cost Analysis and Control	5
	<u>MC-105</u> Operation Research	5	MC-105 Operations Research	5
	TOTAL CREDIT	25		22
SEMESTER- 2	<u>MC-201</u> Strategic Management	5	MC-201 Strategic Management	4
	<u>MC-202</u> Economics of Developing Countries	5	MC-202 Industrial Economics	4
	<u>MC-203</u> Accounting for Managerial Decisions	5	MC-203 Accounting For Managerial Decisions -1	4
	<u>MC-204</u> Accounting for Managerial Decisions -2	5	MC-204 Accounting For Managerial Decisions -2	5
	<u>MC-205</u> Business Research Methods	5	MC-205 Business Research Methods	5
	TOTAL CREDIT	25		22

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS
OF
MASTER OF COMMERCE
SEMESTER 1
EFFECTIVE FROM JUNE 2017-18**

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - I
MC-101 ORGANISATIONAL BEHAVIOUR

[A] RATIONALE

The knowledge of this subject is required for all post-graduate commerce students who wish to get job in commerce field or Industry/field as their career. The course is designed to deliver the advance concepts of Management and Organisational Behaviour.

[B] OBJECTIVES

The objective of this course is to help students understand the conceptual framework of management and organisational behaviour.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn advance concepts of management.
2. Students will develop understanding of management and Organisational Behaviour.
3. Students will be able to apply the knowledge of organisational behaviour in the practical field.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Organisational Behaviour Introduction	8	15%
2.	Motivation	11	15%
3.	Group Dynamics and Team Development	8	15%
4.	Leadership	10	15%
5.	Organisational Conflict	8	15%
6.	Interpersonal and Organisational Communication	8	15%
7.	Organisational Development	7	10%
	TOTAL	60	100%

Subject Code	Subject Title	Teaching Scheme		Exam Scheme			
		Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
				Hrs.	Max Marks	Max Marks	
MC-101	Organisational Behavior	4	0	3	70	30	100

[E] COURSE CONTENT:

1. **Organisational Behaviour Introduction:** Organisational behaviour -concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
2. **Motivation:** Process of motivation;' Theories of motivation - McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
3. **Group Dynamics and Team Development:** Group dynamics -definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.
4. **Leadership:** Concept; Leadership styles; Theories -trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.
5. **Organisational Conflict:** Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.
6. **Interpersonal and Organisational Communication:** Concept of two-way communication; Communication process; Barriers to effective communication; Types of organisational communication; Improving communication; Transactional analysis in communication.
7. **Organisational Development:** Concept; Need for change, resistance to change; Theories of planned change; Organisational diagnosis; OD intervention.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behavior, South Western College Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi.
4. Ivancevich; John and Micheeol T.Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
5. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw-Hill, NewYork.
6. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
7. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
8. Steers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins College Publishers, NewYork.
9. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.
10. L.M. Prasad :Organizational Behavior
11. C.V. Gupta : Organizational Behavior
12. G.S. Sudha : Organizational Behavior
13. P.C. Jain : Organizational Behavior
14. Sareen Sandeep : Organizational Behavior

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: _____

Marks: 70

M.Com.SEM-1

Subject: ORGANISATIONAL BEHAVIOUR (MC-101)

Time: 3 hours

Instructions: 1) There are 5 questions in this paper.

2) All questions carry equal marks.

3) Figures to the right indicate full marks.

4) Scientific calculator is not allowed in exam.

5) Attempt all Questions.

6) Question No. 1 is compulsory.

Q-1 A.	COMPULSORY QUESTION	14
B.	COMPULSORY QUESTION	
Q-2 A.		14
B.		
	OR	
Q-2 A.		
B.		
Q-3 A.		14
B.		
	OR	
Q-3 A.		
B.		
Q-4 A.		14
B.		
	OR	
Q-4 A.		
B.		
Q-5 A.	Answer in short/MCQ/Statement type question	14
B.	Answer in short/MCQ/Statement type question	
C.	Answer in short/MCQ/Statement type question	

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - I
MC-102 MANAGERIAL ECONOMICS

[A] RATIONALE:

Managerial economics is both a challenging and a rewarding subject. A mastery over it bestows a powerful tool for understanding and thinking over a remarkable range of business issues and phenomena of decision making. Managerial economics is broadly concerned with principles involved and problems encountered in making economic decisions in business and management. Managerial Economics, Business Economics, Economics for Business and Management or Economics of the Firm are the synonyms of courses commonly designed in Applied Economics under Management studies. It helps in acclimatizing the students to real business environment to some extent and equips them to confront with real business problems when they are involved in practical.

[B] OBJECTIVES:

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM:

- Students will learn business issues those are very useful for decision making in real business life.
- Students will develop the skills and interest with a better comprehension of the real business economic problems through several case studies and practice oriented problems.

[D] SCHEME OF TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Nature and Scope of Managerial Economics	7	15
2.	Demand Analysis	16	25
3	Theory of Consumer Choice	16	25
4.	Production Theory	14	20
5	Business Cycle	07	15
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MC-102	Managerial Economics	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	Lecture Hours	WEIGHTAGE IN %
1	Nature and Scope of Managerial Economics: Objective of a firm; Nature and Scope of managerial economics, Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts - incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.	7	15
2	Demand Analysis: Demand functions; Law of demand, Elasticity of demand - its meaning and importance; Price elasticity, income elasticity and cross elasticity; elasticity of substitution, Using elasticity in managerial decisions. Demand estimation for	16	25

	major consumer durable and non-durable products; Demand forecasting techniques.		
3.	Theory of Consumer behavior: Cardinal utility approach- Law of diminishing marginal utility, Consumer equilibrium under utility analysis, defects of utility analysis. Indifference approach, Price income and substitution effect.	16	25
4.	Production Theory : Production function -; Law of variable proportions; Law of returns to scale. Stages of production; Economies of scale;; Cost theory -; Short and long run cost functions - their nature, shape and inter-relationship	14	20
5.	Business Cycles: Nature and phases of a business cycle; Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.	7	15
	Total	60	100%

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

- M.L.Jhingan and J.K.Stephen-Managerial Economics Vrinda Publication
- G.S.Gupta, Managerial Economics, Tata Mc-Graw Hill Education, 2011.
- Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
- Chopra, O.P: Managerial Economics, Tata McGraw Hill, Delhi. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
- Dholakia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi.
- Eaton, B.Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
- Gough, J. and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
- Haynes, W.W., V.L. Mote and S. Paul: Managerial Economic Analysis and Cases, Prentice Hall India, Delhi
- Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
- Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
- Varian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi
- Varshney R.L. and Maheshwari K.L.: Managerial Economics; Sultan Chand and Sons, New Delhi.
- Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

University Exam _____

Date: / /

Marks: 70

M.Com.SEM-1

Subject: Managerial Economics MC-102

Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Question No. 1 is compulsory.

Q-1 A.	Compulsory Question (Answer in Brief)	10
B.	Compulsory Question (Multiple Choice Questions)	4
Q-2 A.	Long Question	7
B.	Long Question	7
	OR	
Q-2 A.	Long Question	7
B.	Long Question	7
Q-3 A.	Long Question	7
B.	Long Question	7
	OR	
Q-3 A.	Long Question	7
B.	Long Question	7
Q-4 A.	Long Question	7
B.	Long Question	7
	OR	
Q-4 A.	Long Question	7
B.	Long Question	7
Q-5	Short Notes	14

KADI SARVA VISHWAVIDYALAYA

M.COM - SEMESTER - 1

MC 103-ADVANCED CORPORATE ACCOUNTING

[A] RATIONALE

Students learn the basics of accounting and concepts of corporate accounting at their undergraduate level. Now they should learn advanced and in-depth corporate accounting.

[B] OBJECTIVES

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, Accounts of Hire Purchase System, and handling accounting adjustments.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn different accounting standards affecting to the corporate.
2. Students will learn final accounts and presentation of financial statements of corporate.
3. Students will learn accounts of hire purchase system.
4. Students will learn merger-acquisition of corporates.
5. Students will learn accounting for holding and subsidiary companies.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Indian Accounting Standards, International Accounting Standards, IFRS.	12	20
2.	Final accounts and financial statements of companies	12	20
3.	Accounts of Hire Purchase System.	12	20
4.	Accounting issues relative to Merger, acquisition and reconstruction of companies.	12	20
5.	Accounting for holding and subsidiary companies	12	20
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal	
					Hrs.	Max Marks	Max Marks	
MC103	Advanced Corporate Accounting	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	Lecture Hours	Weightage In %
1.	Indian Accounting Standards, International Accounting Standards, IFRS. Introduction, Concepts of AS(Accounting Standards), Utility of AS, Nature of AS, All the AS prevailing in India, Concepts of IAS (International Accounting Standards), All the IAS, Introduction of IFRS, IFRS for SMEs	12	20
2.	Final accounts and financial statements of companies P & L A/c, Calculation of Net Profit, Managerial Remuneration, Director's Remuneration, Managing Director's Remuneration, P & L Appropriation Account, Provision for Taxation, Dividend, Balance Sheet, Vertical Presentation of Final Accounts.	12	20
3.	Accounts of Hire Purchase System. Hire-Purchase and Installment Method, Details of Agreement Under Hire-Purchase System, Accounting records Under Hire-Purchase System, Hire-Purchase Trading Account, Stock-Debtor's Method or Hire-Purchase Adjustment Account Method.	12	20
4.	Accounting issues related to Merger, acquisition and reconstruction of companies. Purchase Consideration, Entries in the Books of Vendor Company, Effects of Debentures and Preference Shares, Entries in the Books of Purchasing Company, Intrinsic Value of Shares, Inter-Company Transactions, Inter-Company Holding of Shares, Mergers and Purchase: AS-14	12	20
5.	Accounting for holding and subsidiary companies Legal Provisions Relating to Accounts(sec 212), Final accounts of Subsidiary Company, Presentation of Final Accounts of Subsidiary by Holding Company, Advantages	12	20

	<p>and Disadvantages of Holding Company, Legal Provisions relating to Accounts of Holding Company, Consolidated Balance Sheet and P&L Account, Inter-Company Transactions, Dividend, Loss in the Books of Subsidiary Company, Unrealised Profit, Revaluation of Assets and Liabilities, Effect of a change on depreciation, When Bonus Shares are issued by subsidiary Company, Pref-shares of Subsidiary company, Debentures of subsidiary company, Sale and Purchase of Shares by Holding company.</p>		
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Beams, F.A: Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden, J. And S.K Bhattacharya: Accounting For Management, Vikas Publishing House, New Delhi.
3. Engler, C, La Bernstein, And K.R Lambert: Advanced Accounting, Irwin, Chicago.
4. Fischer, P.M., W.J Taylor And J.A Leer: Advanced Accounting, South-Western, Ohio.
5. Gupta, R.L: Advanced Financial Accounting, S. Chand & Co., New Delhi.
6. Keiso D.E. And J.J Weygandt: Intermediate Accounting, John Wiley And Sons, Ny.
7. Maheshaari, S.N: Advanced Accountancy -Vol.LI, Vikas Publishing House, New Delhi.
8. Monga.J.R: Advanced Financial Accounting, Mayoor Paperbacks, Noida
9. Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall Of India, Delhi
10. Neigs, R.F: Financial Accounting, Tata Mcgraw Hill, Newdelhi.
11. Shukla, M.C. And T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi.
12. Warren, Os. And P.E Fess: Principles Of Financial And Managerial Accounting, South-Western, Ohio.
13. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand And Sons, New Delhi.
14. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
15. Monga J.R, Ahuja, Girish, And Sehgal Ashok : Financial Accounting: Mayur Paper Backs, Noida.
16. Shukla M.C., Grewal T .S. And Gupta S.C.: Advanced Accounts: S. Chand & Co. New Delhi,
17. Moore C.L. And Jacdicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
18. Modi, Oswal & S.K. Khatik; Corporate Accounting In Hindi & English (Both) College Book House, Jaipur.

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com.SEM-1

University Exam: _ _ _ _
ADVANCED CORPORATE ACCOUNTING MC-103

Marks: 70
Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Question No. 1 is compulsory.

Q-1 A	COMPULSORY QUESTION	14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5 A	MULTIPLE CHOICE TYPE QUESTION	14
B	MULTIPLE CHOICE TYPE QUESTION	
C.	MULTIPLE CHOICE TYPE QUESTION	

KADI SARVA VISHWAVIDYALAYA
MCOM SEMESTER - 1
MC 104 COST ANALYSIS AND CONTROL

[A] RATIONALE

Students learn cost elements, cost calculations, cost sheet and other basic concepts of concepts at their under graduate level. Now at Master level they should learn analysis and controlling of cost.

[B] OBJECTIVES

The objective of this course is to acquaint students with the cost accounting concepts, tools and techniques.

To enable the students to learn the mechanics of cost records and management of cost.

To enable the students to analyze elements and records of cost and how to get control over it.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn analysis of variable costing.
2. Students will learn cost centers, responsibility centers, accounting and reporting for that.
3. Students will learn various types' budgets and its utility as controlling tool.
4. Students will learn advance contemporary issues of cost accounting like as ABC, Quality costing, Target and Life-Cycle Costing.
5. Students will learn integrated accounting and learning curve.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	[A] Variable costing [B] Learning curve	12	20
2.	Standard Costing and Variance Analysis:	12	20
3.	Responsibility accounting and reporting	12	20
4.	Contemporary Issues in Cost Accounting: ABC, Quality costing, Target and Life-cycle costing	12	20
5.	Integrated accounts	12	20
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial/ Practical	University Theory		Internal	
					Hrs.	Max Marks	Max Marks	
MC 104	Cost Analysis and Control	5	4	2	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	Lecture Hours	Weightage In %
1.	[A] Variable Costing: Variable Costing or Direct Costing, Income Distortion, Income statements under absorption and variable costing, cost-volume -profit analysis; Break-even and shut down points for managerial decisions, Advantages of Variable Costing, Stock Valuation and Measuring Profits. [B] Learning Curve: Rate of Learning Curve, 80% Learning Curve, Effects of Learning Curve on Cost, Equation approach of Learning Curve.	12	20
2.	Standard Costing and Variance Analysis: Standard costing as a control technique; Setting of standards and their revision; Variance analysis - meaning and importance, kinds of variances and their uses - material, labour and overhead variances; Disposal of variances; Relevance of variance analysis to budgeting and standard costing	12	20
3.	Responsibility Accounting and Reporting: Meaning and significance of responsibility accounting; Objectives and determinants of responsibility centers. Establishment of responsibility centers; Responsibility centers -cost centre, profit centre and investment centre; Controllable and non-controllable costs; Problems in transfer pricing; Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management. Reporting and presentation of information to different levels of management.	12	20
4.	Contemporary Issues in Cost Accounting: ABC, Quality costing, Target and Life-cycle costing Value Analysis:	12	20

5.	Integrated Accounts: Advantages and Disadvantages of Integrated Accounts, Books of Integrated Accounts, Coding, Accounting Treatment, Third Entry System.	12	20
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Maheshwari, S.N.: Advanced Management Accounting, Sultan Chand & Sons, New Delhi.
2. Maheshwari, S.N.: Principles of Cost and Management Accounting, Sultan Chand & Sons, New Delhi
3. Horngren, Charles, Foster and Datear: Cost Accounting -A Managerial Emphasis, Prentice-Hall of India, New Delhi.
4. Prashad, N.K.: Cost Accounting for Planning and Control, Prentice Hall of India, New Delhi.
5. Nigam, B.M. Lall and I.C. Jain: Cost Accounting -Principles and Practice, Prentice Hall of India, New Delhi.
6. Hingorani, N.L.: Management Accounting, Sultan Chand & Sons New Delhi.
7. Nigam, and Sharma: Cost Analysis and Control -A Management Approach, Himalaya Publishing House, Delhi.
8. McEntegart, R.C.: Costing and Budgeting Control, Atlantic Publishers and Distributors, New Delhi.
9. Saxena, V.K. and Vashist, CD.: Adanced Cost and Management Accounting, sultan Chand & Sons, New Delhi.
10. M.Hanif & A Muukharjee,: Modern Accountancy Vol.1 & 2, Tata Mc-Graw Hill Publishing Co. Ltd. New Delhi

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com.SEM-1

University Exam: 2018 –MC 104
Subject: COST ANALYSIS AND CONTROL

Marks: 70
Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Question No. 1 is compulsory.

Q-1 A	COMPULSORY QUESTION	14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5 A	MULTIPLE CHOICE TYPE QUESTION	14
B	MULTIPLE CHOICE TYPE QUESTION	
C.	MULTIPLE CHOICE TYPE QUESTION	

KADI SARVA VISHWAVIDYALAYA

M.COM - SEMESTER – I

MC 105 OPERATIONS RESEARCH

[A] RATIONALE

The knowledge of this subject is required for all post graduate commerce students who wish to choose higher education or Industry/field as their career. The course is designed to deliver the basic fundamental concepts of Operation Research, and application of it in commerce.

[B] OBJECTIVES

To familiarize the students with concepts and principles of Operation Research.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will:

1. Get awareness about the fundamentals of Operation Research.
2. Get awareness about various Analytical skills to be required in the field of statistics in routine life.
3. Get awareness about various techniques of Operation Research in the field of commerce.
4. Will be able to understand the importance of planning, controlling distributions.
5. Gets awareness about the modern techniques of Mathematical statistics by teaching learning process.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Linear Programming and Transportation Problems	14	20%
2.	Non Linear Programming Problems	11	20%
3.	Decision Theory	11	20%
4.	Theory of Games and Sequencing Problems	12	20%
5.	Network Analysis(PERT & CPM)	12	20%
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial/ Practical	University Theory		Internal	
					Hrs	Max Marks	Max Marks	
MC 105	Operations Research	5	4	2	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	Lecture Hours	Weightage In %
1.	<p><u>1.1 Linear Programming Problems</u> Meaning of L.P.P. and explanation of basic terminology and its limitations & uses. Mathematical form of L.P.P. methods for solving L.P.P. by using simplex methods (maximum for 3 variables). Definition of artificial variables, Big M method.</p> <p><u>1.2 Transportation Problem</u> Definition of balanced transportation problem. Its formulation, different methods of obtaining initial basic feasible solution by north – west corner rule. Matrix Minima. Vogel’s approximations method its applications</p>	14	20 %
2.	<p><u>Non Linear Programming Problems</u> Basic theory, Convex function and Its generalization, Unconstrained and constrained optimization</p>	11	20%
3.	<p><u>Decision Theory</u> Meaning of Decision Theory, Methods of Decision Theory, Decision under uncertainty- Maxi-max, Maxi-min, Harwich, Laplace, Mini-max regret. Decision under certainty- EMV, EOL, EVPI.</p>	11	20%
4.	<p><u>4.1 Game Theory :</u> 2 x 2 game problems with and without saddle point. Rules of dominance. Conversion of game problem in to a LPP and its</p>	6	10%

	its solution by Graphical Method. 4.2 Sequencing Problems: Introduction to Job Sequencing Problem, Principal Assumptions, Processing n jobs through. Illustrations based on above problem.	6	10%
5.	<u>Network Analysis: (CPM & PERT)</u> Concept of Network, Network Diagram, and Concepts connected with a Network, Labeling Method, Critical Path Method, and Determination of Floats: Total Float, Free Float and Independent Float, Project Evaluation and Review Technique (PERT), Applications of CPM and PERT.	12	20%

[F I RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Sharma J.K.: Operations Research -Theory and Applications, Macmillan India Ltd., New Delhi.
2. Agarwal, J.D.and Sagarika Ghosh: Quantitative Techniques for Financial Analysis, Indian Institute of Finance, New Delhi.
3. Billy, E. Gillett: Introduction to Operations Research - A Computer Oriented Algorithmic Approach, Tata McGraw Hill
4. Publishing Ltd., New Delhi. Lucey, T: Quantitative Techniques, D.P Publications, London.
5. Sharma, K.R: Quantitative Techniques and Operations Research: Kalyani Publication, Ludhiana.
6. Taha, Hamdy A: Operations Research - An Introduction, Prentice Hall, Delhi.
7. Vazsonyi, Andrew and Herbert F.Spriner: Quantitative Analysis for Business, Prentice Hall, New Delhi.
8. Vohra, N.D: Quantitative Techniques in Management, Tata McGraw-Hill, New Delhi.
9. Wagner, H.M: Principles of Operations Research, Prentice Hall, Delhi.
10. Watsman, Terry J. and Parramor Keith: Quantitative Methods in Finance, International Thompson Business Press.
11. Sharma SC, Sehenoy GV, Srivastava VK: Quantitative Techniques for Managerial Decision Making; Wiley Western Ltd, New Delhi.

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com. SEM-I
Hours

University Exam: 2018
Subject: Operations Research (MC 105)

Marks: 70
Time: 3

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.	Theory	4
B.	Examples	10
Q-2 A.	Theory	4
B.	Examples	10
Q-3 A.	Examples	4
B.	Theory	10
Q-4 A.	Examples	4
B.	Theory	10
Q-5 A.	Theory	4
B.	Examples	10

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS
OF
MASTER OF COMMERCE
SEMESTER 2
EFFECTIVE FROM JUNE 2017-18**

KADI SARVA VISHWAVIDYALAYA

M.COM – SEMESTER - II

MC-201 STRATEGIC MANAEMENT

[A] RATIONALE

Students of this Post graduate Course should cultivate their capacity to take decisions as a head, as a managers or as an entrepreneur. This syllabus will help them and give insight to handle the situation or problem facing in taking decisions as managers.

[B] OBJECTIVE

The objective of this course is to enhance the decision making abilities of students in situations of uncertainty in a dynamic environment.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

At the end of this Unit, students will be able to:

1. Provide a critical appreciation of the key concepts, models and paradigms that are central to contemporary strategic management theory.
2. Demonstrate a critical understanding of the complex and dynamic nature of strategic decision making.
3. Communicate succinctly and clearly in what ways strategic management can influence the allocation of resources, impact on organisational competence and alter an organisation's direction.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction and Overview: Strategic Management	10	20
2.	Strategy Formulation	15	25
3.	Strategic Analysis and Choice	20	30
4.	Strategy Implementation and control	15	25
	TOTAL	60	100%

Subject Code	Subject Title	Teaching Scheme		Exam Scheme			
		Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
				Hrs.	Max Marks	Max Marks	
MC-201	STRATEGIC MANAGEMNT	4	0	3	70	30	100

[E] COURSE CONTENT:

Unit: 1 Introduction and Overview of Strategic Management:

Evolution of strategic management and business policy; Understanding strategy; Strategic Decision Making; Elements in Strategic Management Process; Strategic Intent; Vision; Mission; Business Definition; Goals and Objectives.

Unit: 2 Strategy Formulations:

Environmental Appraisal:

Concept of Environment; Environmental Sectors; Environmental Scanning; Appraising the Environment

Organizational Appraisal:

Dynamics of Internal Environment; Organization Capability Factors; Considerations in Organizational Appraisal; Methods and techniques used for organizational appraisal, Structuring Organizational Appraisal.

Corporate Level Strategies:

Concentration, Integration, Diversification, Stability, Retrenchment and Restructuring

Business Level Strategies: Generic Business Strategies.

Unit: 3 Strategic Analyses and Choice:

Process of Strategic Choice, Strategic Analysis: Subjective Factors in Strategic Choice, Contingency Strategies, Strategic Plan.

Unit: 4 Strategy Implementation and control:

Nature and Barriers to Strategy Implementation, Model of Strategy Implementation; Structural Implementation: Structural Considerations, Types of Organizational Structures, Organizational Design and Change.

Functional and Operational Implementation; Functional Strategies and Functional Plans and Policies. Strategic Control, Operational Control,

[F] BOOKS RECOMMENDED

1. Azhar Kazmi, "Strategic Management and Business Policy"; Mc-Graw-Hill Companies, Third Edition.
2. Thompson and Stickland; "Strategic Management"; Mc-Graw-Hill Companies.
3. Fred R. David; "Strategic Management; Concept and Cases;" Pearson Education.
4. Gerry Johnson and Kiran Scholes; "Exploring Corporate Strategy: Text and Cases"; PHI.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com.SEM-2

University Exam: 2018
Subject: STRATEGIC MANAGEMENT (MC-201)

Marks: 70
Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Question No. 1 is compulsory.

Q-1 A.	COMPULSORY QUESTION	14
B.	COMPULSORY QUESTION	
Q-2 A.		14
B.		
	OR	
Q-2 A.		
B.		
Q-3 A.		14
B.		
	OR	
Q-3 A.		
B.		
Q-4 A.		14
B.		
	OR	
Q-4 A.		
B.		
Q-5 A.	Answer in short/MCQ/Statement type question	14
B.	Answer in short/MCQ/Statement type question	
C.	Answer in short/MCQ/Statement type question	

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - II
MC-202 INDUSTRIAL ECONOMICS

[A] RATIONALE

In the contemporary world with globalization and liberalization more and more attention is given to industry. This course intends to provide knowledge to the students on the basic issues such as productivity, efficiency, capacity utilization and debates involved in the industrial development in India.

[B] OBJECTIVES

- To expose students to new approach to the study of the Indian industries.
- To acquaint students with the emerging issues in industrial sector in the light of policies of liberalization and globalization.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will

- Learn new issues which are useful for the in depth knowledge of the industry and its development.
- Learn better understanding about the industrialization and its impact on Indian economy as well as the impact of the recent changes in Industrial sector.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL L HRs.	WEIGHTAGE (%)
1.	Industrialization in India	12	20
2.	Theories of Industrial location	10	15
3	Public and private sector enterprises in India	14	25
4.	Small Scale Industries in India	12	20
5	Policies for industries and Industrial Sickness	12	20
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MC 202	Industrial Economics	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	Instructional Hours	Weightage In %
1	Industrialization in India Concept of industry and industrialization, Industry and economic development; Industry and sectoral linkages; Industrial classification Significance of industrialization in India, Factors hampering industrialization in India	12	20
2	Theories of Industrial location- Locations of Industries — Theories of location; Diversification; Factors hampering industrial location	10	15
3.	Public and Private sector enterprises in India Objective, Role and Performance of Public sector enterprises, Measures for improving the working of public sector enterprises, Role, performance and problems of private sector enterprises.	14	25
4.	Small Scale Industries in India	12	20

	Meaning, characteristics and classification, Importance of SSIs in India, Problems faced by SSIs, Policy measures for SSIs, Financial Institutions for SSIs.		
5.	Policies for industries and Industrial Sickness An outline of the Industrial policies in pre-reform period, Provisions of Industrial policy after 1991, Concept of industrial sickness, Causes of Industrial sickness, Government measures for sick industrial units.	12	20
	Total	60	100%

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

- Barthwal, R.R. (1992), Industrial Economics: An Introductory Text Book, Wiley Eastern Ltd., New Delhi.
- Cherunilam, F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai
- Desai, B. (1999), Industrial Economy in India (3rd Edition), Himalaya Publishing House, Mumbai
- Kuchhal, S.C. (1980), Industrial Economy of India (5th Edition), Chaitanya Publishing House, Allahabad.
- Singh, A. and A.N. Sadhu (1988), Industrial Economics, Himalaya Publishing House, Mumbai.
- Ahluwalia, I.J. (1995), Industrial Growth in India, Oxford University Press, New Delhi.
- Brahmananda, P.R. and V.R. Panchamukhi (Eds.) (1987), The Development Process of the Indian Economy, Himalaya Publishing House, Mumbai.
- Datt and Sundaram, Indian Economy, S.Chand Publication, New Delhi
- Mishra and Puri, Indian Economy, Himalaya Publishing House, Mumbai.
- Government of India, Economic Survey (Annual), New Delhi.
- Mamoria and Mamoria (2000), Dynamics of Industrial Relations in India, (15th Edition), Himalaya Publishing House, Mumbai.
- Naidu K.M. (1999), Industrialization and Regional Development in India, Reliance Publishing House, New Delhi.
- Reserve Bank of India, Report on Currency and Finance (Annual), Mumbai.

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

University Exam: 2018

Date: / /

Marks: 70

M.Com.SEM-2

Subject: Industrial Economics

Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry equal marks.**
- 3) Figures to the right indicate full marks.**
- 4) Scientific calculator is not allowed in exam.**
- 5) Attempt all Questions.**
- 6) Question No. 1 is compulsory.**

Q-1 A.	Compulsory Question (Answer in Brief)	10
B.	Compulsory Question (Multiple Choice Questions)	4
Q-2 A.	Long Question	7
B.	Long Question	7
	OR	
Q-2 A.	Long Question	7
B.	Long Question	7
Q-3 A.	Long Question	7
B.	Long Question	7
	OR	
Q-3 A.	Long Question	7
B.	Long Question	7
Q-4 A.	Long Question	7
B.	Long Question	7
	OR	
Q-4 A.	Long Question	7
B.	Long Question	7
Q-5	Short Notes	14

KADI SARVA VISHWAVIDYALAYA
M.COM - SEMESTER - 2
MC-203 ACCOUNTING FOR MANAGERIAL DECISIONS-1

[A] RATIONALE

Master students should cultivate their capacity to take decisions as a head, as a managers or as an entrepreneurs this syllabus will help them and give insight to handle the situation or problem facing in taking decisions as managers.

[B] OBJECTIVES

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn different basics of Management Accounting.
2. Students will learn various types of budgeting i.e. cash budget, master budget, flexible budget, etc.
3. Students will learn analyzing Financial Statements with the help of ratio analysis and cash flow statements.
4. Students will learn reporting methodology and modes of reporting at the different level of the management.
5. Students will learn Working Capital Management.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	[A] Introduction to Management Accounting [B] Financing Decisions	12	20
2.	Financial Statement & Ratio Analysis	12	20
3.	Cash flow Statement	12	20
4.	Earnings Management	12	20
5.	Working capital Management	12	20
	TOTAL	60	100%

[E] COURSE CONTENT:

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal	
					Hrs	Max Marks	Max Marks	
MC-203	ACCOUNTING FOR MANAGERIAL DECISIONS-1	4	4	-	3	70	30	100

UNIT NO	TITLE OF UNIT AND DETAILS	Lecture Hours	Weightage In %
1.	<p>[A] Introduction to Management Accounting: Management accounting as a area of accounting; Objectives, nature, and scope of financial accounting, cost accounting, and management accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities.</p> <p>[B] Financing Decisions Short-term Debt, Lines of Credit, Long-term Debt, Mortgage, Bonds, Leases, Accounting for Leases, Off-Balance-Sheet Financing, Equity financing, Dividends and stock Split, Equity Valuation</p>	12	20
2.	<p>Financial Statement & Ratio Analysis Financial Statements, users of financial information, recent trends in presentation of financial statements, corporate governance & transparency, ratio analysis.</p>	12	20
3.	<p>Cash flow Statement Purpose of Cash flow Statement, cash inflow and outflow, cash from operations, cash from investing activities, cash from financing activities, AS-3.</p>	12	20
4.	<p>Earnings Management Factors that Motivate Earning Management, Common Techniques used to manage Earnings, company's views of managing earnings, accounting standards, ethical behaviour and cost of obtaining capital,</p>	12	20
5.	<p>Working capital Management: Principles of Working Capital Management, Various Approaches, Estimation of Working Capital, Managements of Components of Working Capital; Cash, Receivables, Inventory and Sources of Working Capital Finance</p>	12	20

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. T.P.Ghosh, "Accounting And Finance For Managers", Taxmann's Publication.
2. J.Made Gowda, "Accounting For Managers", Himalaya Publishing House
3. T.P.Ghosh, "Accounting For Managers", Taxmann's Publication.
4. Ahish K Bhattarchya, "Financial Accounting For Business Managers", Phi Pvt. Ltd.
5. Stice,Earl, K., Stice, James, D., Financial Accounting: Reporting & Analysis, South-Western Cengage Learning, Indian Edition.
6. Beams, F.A: Advanced Accounting, Prentice Hall, New Jersey.
7. Dearden, J. And S.K Bhattacharya: Accounting For Management, Vikas Publishing House, New Delhi.
8. Engler, C, La Bernstein, And K.R Lambert: Advanced Accounting, Irwin, Chicago.
9. Fischer, P.M., W.J Taylor And J.A Leer: Advanced Accounting, Southwestern, Ohio.
10. Keiso D.E. And J.J Weygandt: Intermediate Accounting, John Wiley And Sons, Ny.
11. Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall Of India, Delhi
12. Shukla, M.C. And T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi.
13. Warren, Os. And P.E Fess: Principles Of Financial And Managerial Accounting, South-Western, Ohio.
14. Moore C.L. And Jacdicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
15. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
16. Barfield, Jessie, Ceily A. Raiborn And Michael R.Kenney: Cost Accounting: Traditions And Innovations, South -Western College Publishing, Cincinnati. Ohio.
17. Decoster, Don T. And Elden L. Schafer: Management Accounting: A Decision Emphasis, John Wiley And Sons Inc., New York.
18. Garrison, Ray H. And Eric W. Noreen: Management Accounting, Richard D.Irwin, Chicago.
19. Hansen, Don R. And Maryanne M. Moreen: Management Accounting, Southwestern College Publishing, Cincinnati. Ohio.

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: 2018 (MC-203)

Marks: 70

M.Com.SEM-2

Subject: ACCOUNTING FOR MANAGERIAL DECISIONS-1

Time: 3 Hours

- Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Question No. 1 is compulsory.

Q-1 A	COMPULSORY QUESTION	14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5 A	MULTIPLE CHOICE TYPE QUESTION	14
B	MULTIPLE CHOICE TYPE QUESTION	
C.	MULTIPLE CHOICE TYPE QUESTION	

KADI SARVA VISHWAVIDYALAYA
M.COM - SEMESTER - 2
MC 204
ACCOUNTING FOR MANAGERIAL DECISIONS-2

[A] RATIONALE

Master students should cultivate their capacity to take decisions as a head, as a managers or as an entrepreneurs this syllabus will help them and give insight to handle the situation or problem facing in taking decisions as managers.

[B] OBJECTIVES

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn different basics of Budgets and Budgetary Control.
2. Students will learn various types of budgeting i.e. cash budget, master budget, flexible budget, etc.
3. Students will learn analyzing Financial Statements and also learn Investing Decisions in Securities.
4. Students will learn reporting methodology and modes of reporting and analysis at the different level of the management in global market.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Budgets and Budgetary Control, Flexible Budget & Zero-Base Budgeting	12	20
2.	Cash Budget	12	20
3.	Capital Budgeting	12	20
4.	Investing Decisions in Securities	12	20
5.	Additional reporting Analysis: Accounting in Global Market	12	20
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory	Tutorial/ Practical	University Theory		Internal Max Marks	Total Marks
					Hrs.	Max Marks		
MC 204	ACCOUNTING FOR MANAGERIAL DECISIONS-2	5	4	2	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	Lecture Hours	Weightage In %
1.	<p>Budgets and Budgetary Control, Flexible Budget & Zero-Base Budgeting: Introduction, essentials of budgeting, budget administration, procedure for setting up budget, classification of budgets according to purpose, budgets according to time factor, budgets according to flexibility, functional classification of budgets, master budget, Classification of Costs, Methods of constructing a Flexible Budget, Utility of Flexible Budgeting, Meaning and Development of ZBB, concepts relating to ZBB, procedure of ZBB, difference between traditional budgeting and ZBB.</p>	12	20
2.	<p>Cash Budget Advantages of Cash Budget, Limitations of Cash Budget, Methods of Preparing Cash Budget, Adjusted Earning Method, Balance-Sheet Projection Method, And Working Capital Differential Method.</p>	12	20
3.	<p>Capital Budgeting: Types of capital investment, approaches to capital budgeting decisions, types of projects, capital rationing, capital expenditure control programme, effect of tax on capital projects, factors involved in measuring profitability, techniques of evaluating capital investment projects, discounted cash flow methods or present value methods.</p>	12	20
4.	<p>Investing Decisions in Securities: Objectives of investing in securities or in other companies, Classification of Investment Securities, Purchase - Sale and earning a return on trading and available for sale securities, recognizing and recording the changing value of securities, Accounting for Held to Maturity Securities, Accounting for equity method securities, derivatives.</p>	12	20
5.	<p>Additional reporting Analysis: Accounting in Global Market Foreign currency transactions, translating foreign currency financial statements, international financing strategies and reporting practices, role of IASB,</p>	12	20

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. T.P.Ghosh, "Accounting And Finance For Managers", Taxmann's Publication.
2. J.Made Gowda, "Accounting For Managers", Himalaya Publishing House
3. T.P.Ghosh, "Accounting For Managers", Taxmann's Publication.
4. Ahish K Bhattarchyya, "Financial Accounting For Business Managers", Phi Pvt. Ltd.
5. Stice, Earl K., Stice, James D., Financial Accounting: Reporting & Analysis, Southwestern Cengage Learning, Indian Edition.
6. Beams, F.A: Advanced Accounting, Prentice Hall, New Jersey.
7. Dearden, J. And S.K Bhattacharya: Accounting For Management, Vikas Publishing House, New Delhi.
8. Engler, C, La Bernstein, And K.R Lambert: Advanced Accounting, Irwin, Chicago.
9. Fischer, P.M., W.J Taylor And J.A Leer: Advanced Accounting, South-Western, Ohio.
10. Keiso D.E. And J.J Weygandt: Intermediate Accounting, John Wiley And Sons, Ny.
11. Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall Of India, Delhi
12. Shukla, M.C. And T.S. Grewal: Advanced Accountancy, Sultan Chand & Co., New Delhi.
13. Warren, Os. And P.E Fess: Principles Of Financial And Managerial Accounting, South-western, Ohio.
14. Moore C.L. And Jacdicke R.K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
15. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
16. Barfield, Jessie, Ceily A. Raiborn And Michael R. Kenney: Cost Accounting: Traditions And Innovations, South -Western College Publishing, Cincinnati. Ohio.
13. Decoster, Don T. And Elden L. Schafer: Management Accounting: A Decision Emphasis, John Wiley And Sons Inc., New York.
14. Garrison, Ray H. And Eric W. Noreen: Management Accounting, Richard D. Irwin, Chicago.
15. Hansen, Don R. And Maryanne M. Moreen: Management Accounting, South-Western College Publishing, Cincinnati. Ohio.
16. Horngren, C.T., Gary L. Sundem, And William O. Stratton: Introduction To Management Accounting, Prentice Hall, Delhi.
17. Horngren, Charles T., George Foster And Srikant M. Dalian: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.
18. Welsch Glenn A., Ronald W. Hilton And Paul N. Gordon: Budgeting, Profit Planning And Control, Prentice Hall, Delhi.

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: 2018 (MC 204)

Marks: 70

M.Com.SEM-2

Subject: ACCOUNTING FOR MANAGERIAL DECISIONS-2

Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.
- 6) Question No. 1 is compulsory.

Q-1 A	COMPULSORY QUESTION	14
B		
Q-2 A		14
B		
	OR	
Q-2 A		
B		
Q-3 A		14
B		
	OR	
Q-3 A		
B		
Q-4 A		14
B		
	OR	
Q-4 A		
B		
Q-5 A	MULTIPLE CHOICE TYPE QUESTION	14
B	MULTIPLE CHOICE TYPE QUESTION	
C.	MULTIPLE CHOICE TYPE QUESTION	

KADI SARVA VISHWAVIDYALAYA

M.COM - SEMESTER – II

M.COM MC 205

BUSINESS RESEARCH METHODS

[A] RATIONALE

Post Graduate students should cultivate their capacity to take decisions as a head, as a managers or as an entrepreneurs. This syllabus will help them and give insight to handle the situation or problem facing in taking decisions by the way of Research and various Surveys as a manager.

[B] OBJECTIVES

The objective of this course is to acquaint students in the field of research with the concepts, tools and techniques for Research.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will learn different Methodology of Research.

1. Students will learn various types of Research Designs and Survey
2. Students will learn how to analyze the various dimensions in the field of Research and Survey.
3. Students will learn the methodology and modes of Research at the different level of the Experiments.
4. Students will learn the various techniques of preparing the Projects and Assignments.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction to Research	12	20%
2.	Data Collection and Description	12	20%
3.	Overview of Univariate and Bio variate	12	20%
4.	Basics of Statistical Inference	12	20%
5.	Business Forecasting	12	20%
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory	Tutorial / Practical	University Theory		Internal	
					Hrs	Max Marks	Max Marks	
M.COM 205	Business Research Methods	5	4	2	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	Instructional Hours	Weightage In %
1.	<p><u>INTRODUCTION TO RESEARCH</u></p> <p>Meaning and type of Research: Basic Research, Pure Research, Applied Research. Modern Scientific approach to Research. Research in Business. Research Process. Structuring a Research Proposal. Designing a research study. Criteria of Good Research. Salient features of Research Proposal. Salient features of Research Projects. Delimitation, Evaluation of Research Study. Research design and Operational design. Qualitative Vs. Quantitative Research, Criteria for evaluation of a Research.</p>	12	20 %
2.	<p><u>DATA COLLECTION AND DESCRIPTION</u></p> <p>Data Vs. Information, Types of Data: Primary Vs. Secondary Data, Time Series Vs. Cross Sectional Data, Panel Data, Sources of secondary data, Methods of Primary Data Collection Editing and Coding, Identifying missing observations and outliers. Classification and tabulation of Data, Concepts of frequency distribution for discrete and continuous Random Variable. Data representation : Bar Charts, Pie Charts, Histogram and Ogives, Observation studies, Survey Method, Data Mining Process, Population Vs. Sample Study, Features of a Good sample. Determination of sample size. Sampling and Non-sampling errors, Lipstein's Nine Rules for minimizing non-sampling errors, Validity, Optimization, Persistence of Small Numbers, Law of Statistical Regularity, Principle of inertia of Large Numbers, Precision, Sampling Frame, Sampling Fraction, Probability sampling methods : SRSWR, SRSWOR, Systematic</p>	12	20%

	<p>sampling, Proportionate and disproportionate stratified sampling, Cluster sampling, Area Sampling, Two stage sampling, Multistage sampling, PPS sampling, Sequential Sampling, Non-probability Sampling methods, Conveyance Sampling, Purposive Sampling, Statistical judgment, Quota Sampling, Snowball Sampling (Only description of the methods and their applications to practical situations), Assessment and control of errors in sample surveys, Cost function, Criteria of estimation in large samples, First order efficiency, Second order Efficiency. Consistency, Fisher consistency, Pilot Survey, Stages in large scale sampling survey.</p>		
3.	<p><u>OVERVIEW OF UNIVARIATE AND BIVARIATE ANALYSIS</u> Overview of probability theory, Concept of a Frequency distribution and a probability distribution, Characterizing a frequency distribution and a probability distribution: Concept of Raw and Central Moments, Basic concepts and applications of the measures of Central Tendency, Dispersion, Skewness and Kurtosis, Chebycheff's Theorem, Measures of Association: Bivariate correlation analysis, Rank Correlation, Probable Error of Correlation Coefficient, Simple Linear Regression, Non-linear Regression, Growth Curves, Concepts of coefficient of Determination and its interpretation, Measures of Association for Nominal and Ordinal data.</p>	12	20%
4.	<p><u>BASICS OF STATISTICAL INFERENCE</u> Meaning of Statistical Inference, Parameter and Statistic, Concepts of Point and Interval estimation, Confidence level, Confidence Interval, Level of Significance, Statistical Testing of Hypothesis, Power of the test, Type-I and Type-II Errors, Null and Alternative Hypotheses, One Tailed and Two Tailed tests, Properties of Normal Distribution and their applications in hypothesis testing, Large and Small Sample Testes.</p>	12	20%
5.	<p><u>BUSINESS FORECASTING</u> Need of Forecasting, History of Forecasting, Types of Forecasts, Forecasting process, Time – Series Forecasting: Components and models of time series, Methods of determination of Long-Term trend: Method of Moving Averages, Simple Exponential Smoothing and Linear Least Squares Trend, Holt's and Winter's</p>	12	20%

	exponential Smoothing methods. Forecasting with multiple predictor variables: Multiple Regression model, Interpreting Regression Coefficients, Co-efficient of Determination and its interpretation, Measuring forecasting error, Choice of an appropriate forecasting technique.		
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[F I RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Donald Cooper & Pamela Schindler: “Business Research Methods” Tata McGraw Hill (9th Edition).
2. Sharon Lohr: “Sampling: Design and Analysis” Duxbury Press.
3. Cochran W. G.: “Sampling Techniques” Wiley Eastern.
4. Pulak Chakravarty: “Quantitative Techniques for Management and Economics” Himalaya Publishing House.
5. Levin & Rubin: “Statistics for Management” Pearson Education.
6. Hankey, Wichern & Reitsch: “Business Forecasting” Pearson Education.
7. Moshe Ben-horin and Levy: “Statistics- Decision and Applications” Addition Wesley.
8. Srivastav, Shenoy and Sharma: “Quantitative Techniques for Managerial Decisions” Wiley Eastern.
9. Bernard Ostle and Mensing R. W.: “Statistics in Research” 11th IOWA State University Press.
10. Sharma K.R.: “Business Research Methods” National Publishing House.
11. Anderson, Sweeny, Williams: “Essentials of Modern Business Statistics” Thomson.
12. Ravichandran K. & Nakkiran S.: “Introduction to Research Methods in Social Sciences”

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com. SEM-II

University Exam: 201_
Subject: Business Research Methods (MC 205)

Marks: 70
Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

- 2) All questions carry **equal** marks.
- 3) Figures to the **right** indicate full marks.
- 4) Scientific calculator is not allowed in exam.
- 5) Attempt all Questions.

Q-1 A.	Theory	4
B.	Examples	10
Q-2 A.	Theory	4
B.	Examples	10
Q-3 A.	Examples	4
B.	Theory	10
Q-4 A.	Examples	4
B.	Theory	10
Q-5 A.	Theory	4
B.	Examples	10

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS
OF
MASTER OF COMMERCE
2018-19**

KADI SARVA VISHWA VIDYALAYA - GANDHINAGAR

Teaching & Examination scheme

MASTER OF COMMERCE

M.COM SEMESTER - 3

KADI SARVA VISHWA VIDYALAYA, GANDHINAGAR [M.Com SEMESTER-III SYLLABUS]

Sr. No.	Name of the subject	SUB Total CREDIT	Compulsory /Elective	Teaching scheme		Examination scheme			
				(per week)		MID	External		Total
				Th.	Pr.	Th./p	Th.	Pr.	Marks
1	Computer Applications In Business & Accounting	4	Compulsory	4	0	30	70	0	100
	International Finance	4	Compulsory	4	0	30	70	0	100
	Project Work and Viva Voce	4	Compulsory	0	4	30	00	70	100
2	A. Banking and Insurance B. Risk Management	4	Elective	4	0	30	70	0	100
	A. Security Market Operations B. Tax Planning and management	4	Elective	4	0	30	70	0	100
3	Business Ethics and Communication - 1	2	Compulsory	2	0	15	35	0	50
	TOTAL	22		18	4	165	315	70	550

[Note: Student has to select one set [A or B] subject for each group for elective subjects, i.e. a student cannot choose A subject for first elective and B from second elective.]

[M.Com SEMESTER-IV SYLLABUS]

Sr. No.	Name of the subject	SUB Total CREDIT	Compulsory /Elective	Teaching scheme		Examination scheme			
				(per week)		MID	External		Total
				Th.	Pr.	Th./p	Th.	Pr.	Marks
1	Modern Concepts Of Accounting	4	Compulsory	4	0	30	70	0	100
	International Accounting	4	Compulsory	4	0	30	70	0	100
	Project Work and Viva Voce	4	Compulsory	0	4	30	00	70	100
2	A. Service Marketing B. E-Commerce	4	Elective	4	0	30	70	0	100
	A. International Marketing B. Strategic Financial Management	4	Elective	4	0	30	70	0	100
3	Business Ethics and Communication - 2	2	Compulsory	2	0	15	35	0	50
	TOTAL	22		18	4	165	315	70	550

[Note: Student has to select one set [A or B] subject for each group for elective subjects, i.e. a student cannot choose A subject for first elective and B from second elective.]

Note: Internal marks are divided in following three categories:

- 1.) Session exam carries 20 marks.
- 2.) Assignment/Project Work submission carries 10 marks.

EXAMINATION & EQUIVALENCY RULES

1. Students who have not cleared their old syllabus exams will be given chance for following two years (e.g. 2018-19 and 2019-20) to pass out their exam.
2. If student fails to pass out his/her examination within the above prescribed time of two years, he/she has to appear in examination of new syllabus (Introduced from the academic year 2018- 19). In this case credit of his old subject will remain unchanged.
3. List of equivalent subjects in the new syllabus with the old syllabus are provided below with its respective credit.

Semester	Subject name & code in Old Syllabus	Credit of old subjects	Equivalent subject name & code in new syllabus	Credit of new syllabus
SEMESTER-3	<u>MC-301</u> Computer Applications in Business & Accounting	5	<u>MC-301</u> Computer Applications in Business & Accounting	4
	<u>MC-302</u> International Finance	5	<u>MC-302</u> International Finance	4
	<u>MC-303</u> Banking and Insurance	5	<u>MCEC-301-A</u> Banking and Insurance	4
	<u>MC-304</u> Security Market Operations	5	<u>MCEC-302-A</u> Security Market Operations	4
	<u>MC-305</u> Project Work and Viva Voce	5	<u>MC-303</u> Project Work and Viva Voce <u>MCEC-301-B</u> Econometrics <u>MC-304</u> Business Ethics and Communication -1 <u>MCEC-302-B</u> Tax Planning and Management	4 4 2 4
	TOTAL CREDIT	25		22
SEMESTER- 4	<u>M.COM 401</u> Modern Concepts of Accounting	5	<u>MC-401</u> Modern Concepts of Accounting	4
	<u>M.COM 402</u> International Accounting	5	<u>MC-402</u> International Accounting	4
	<u>M.COM 403</u> E-Commerce	5	<u>MCEC-401-B</u> E-Commerce	4
	<u>M.COM 404</u> International Marketing	5	<u>MCEC-402-A</u> International Marketing	4
	<u>M.COM 405</u> Project Work and Viva Voce	5	<u>MC-403</u> Project Work and Viva Voce	4
			<u>MC-403</u> Project Work and Viva Voce <u>MCEC-401-A</u> Service Marketing <u>MCEC-402-B</u> Strategic Financial Management <u>MC-404</u> Business Ethics and Communication -2	4 4 4 2
	TOTAL CREDIT	25		22

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
COMPUTER APPLICATIONS IN
BUSINESS & ACCOUNTING
SUBJECT CODE: - MC-301**

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA
M.COM - SEMESTER - 3
MC-301 COMPUTER APPLICATIONS IN BUSINESS & ACCOUNTING

[A] RATIONALE

Computers are perhaps the best invention by man so far. Hardly there may be any area and field on the earth which is not affected by the computer. To understand the full impact of computers on society and commerce, we will first have to understand and learn basic applications use of 'computer'.

[B] OBJECTIVES

The objective of this course is to provide an understanding of computers, computer operating system, and application of relevant soft-wares in managerial decision making.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn the basics and introduction of computer.
2. Students will learn the students' office utility and business analysis software and packages.
3. Students will learn the students' power point presentation and its utility in business.
4. Students will learn the students accounting packages and software.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Basics of Computer	12	20
2.	Introduction to Operating Systems	12	20
3.	Word Processing, Spread Sheets and Presentation with Power-Point	12	20
4.	Internet and E-Commerce	12	20
5.	Introduction to Accounting Packages	12	20
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs.	Max Marks	Max Marks	
MC-301	Computer Applications in Business & Accounting	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HRS.	WEIGHTAGE In %
1.	<p>Basics of Computer</p> <p>Computer system as information processing system; Computer system differences - types of computer systems, hardware options - CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications. Personal Computers: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; Factors influencing PC performance; PC as a virtual office.</p>	12	20
2.	<p>Introduction to Operating Systems</p> <p>Software needs, operating systems, application software, programming languages; DOS; Windows -window explorer, print manager, control panel, paintbrush, calculator, desk top, my computer, settings, find, run; UNIX.</p>	12	20
3.	<p>Word Processing, Spread Sheets and Presentation with Power-Point:</p> <p>Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting - text and documents; Sorting and tables; Working with graphics; Introduction to*mail-merge.</p>	12	20

	Working with EXCEL - formatting, functions, chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas. Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; Show time, sound effects and animation effects.		
4.	Internet and E-Commerce: Introduction-History of Internet-Core features of the Internet-Internet software- Internet Applications or Service of Internet-Internet and World Wide Web- Internet technologies- access devices- Extranet and E-mail-Types of Mobile Computing-Electronic Commerce- Importance of E-Commerce- Types of E-Commerce-E-Commerce Activities.	12	20
5.	Introduction to Accounting Packages: Preparation of vouchers, invoice and salary statements; Maintenance of inventory records; Maintenance of accounting books and final accounts; Financial reports generation.	12	20

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi.
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB Publication, Delhi.
4. Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.
5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.
6. Ullman, J.O: Principles of Database Systems, Galgotia Publications, New

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: 2018

Marks: 70

M.Com.SEM-3 Subject: Computer Applications In Business & Accounting

Time: 3 Hours

M.Com.SEM-3 MC-301

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- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Scientific calculator is not allowed in exam.
 - 5) Attempt all Questions.
 - 6) Question No. 1 is compulsory.

Q-1	Compulsory Question	14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5 A	Multiple Choice Type Question	14
B.		
C.	Multiple Choice Type Question	

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
INTERNATIONAL FINANCE
SUBJECT CODE: - MC-302**

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA
M.COM - SEMESTER - 3
MC-302 INTERNATIONAL FINANCE

[A] RATIONALE

International finance is the branch of economics that studies the dynamics of exchange rates, foreign investment, and how these affect international trade. It also studies international projects, international investments and capital flows, and trade deficits. It includes the study of futures, options and currency swaps.

[B] OBJECTIVES

This course helps students understand the conceptual framework of international finance and use thereof in making financial decisions. Business is increasingly being done across the borders. Consequently the financing of business transactions is more at international level. A student of commerce therefore requires the knowledge of financing of business transactions is done at international level. This course aims to acquaint the students with the basic procedures of international finance from the point of view of a firm.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn the basics of international monetary and financial system.
2. Students will learn about the International Financial Markets and instruments.
3. Students will learn foreign exchange markets and its risks

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	International Monetary and Financial System	12	20
2.	Balance of Payment and International Linkages	12	20
3.	International Financial Markets and Instruments	12	20
4.	Foreign Exchange Markets and Foreign Exchange Risk	12	20
5.	Multilateral Financial Institutions	12	20
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical I work	
					Hrs	Max Marks	Max Marks	
MC-302	International Finance	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	International Monetary and Financial System: Importance of international finance; Bretton woods conference and afterwards, IMF and the World Bank; European monetary system - meaning and scope.	12	20
2.	Balance of Payment and International Linkages: Balance of payments and its components; International flow of goods, services and capital; Coping with current account deficit.	12	20
3.	International Financial Markets and Instruments: International capital and money markets; Money and capital market instruments; Salient features of different international markets; Arbitrage opportunities; Integration of markets; Role of financial intermediaries.	12	20
4.	Foreign Exchange Markets : Determining exchange rates; Fixed and flexible exchange rate system; Exchange rate theories; Participants in the foreign exchange markets; Foreign exchange market -cash and spot markets; Exchange rate quotes; LERMS; Factors affecting exchange rates -spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate arrangement in India; Exchange dealings and currency possession; Information and communication; Foreign exchange trades.	12	20

5.	Multilateral Financial Institutions: Role of IMF, IBRD and other development banks; International investors and foreign investment institutions.	12	20
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. P.G.Apte, "International Financial Management"; Tata McGraw Hill.
2. V.Sharan, "International Financial Management"; PHI
3. Maurice Levi, "International Finance"; Tata McGraw Hill.
4. EUN / RESNICK, "International Financial Management"; Tata McGraw Hill
5. A.V. Rajwade, "Foreign Exchange International Finance Risk Management"; Academy of Business Studies.
6. V.A. Avadhani; "International Finance"; Himalaya Publishing House.
7. IAN H. GIDDY, "Global Financial Markets"; A.I.T.B.S.
8. Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi, Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi.
9. Eitman, D.K. and A.I Stenehill: Multinational Business Cash Finance, Addison Wesley, New York.
10. Henning, C.N., W Piggot and W.H Scott: International Financial Management, McGraw Hill, International Edition.
11. Levi, Maurice D: International Finance, McGraw- Hill, International Edition.
12. Rodriquefe, R.M. and E.E Carter: International Financial Management, Prentice Hall, International Edition.
13. Shaprio, Alan.C: Multinational Financial Management, Prentice Hall, New Delhi.
14. Yadav, SurendraS., P.K Jain and Max Peyrard: Foreign Exchange Markets, Macmillan, New Delhi.
15. Zeneff, D. and J Zwick: International Financial Management, Prentice Hall, International Edition.
16. Pilbeam Keith: International Finance; MacMillan Press, Hong Kong

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWA VIDYALAYA

Date: / /

University Exam: 2018

Marks: 70

M.Com.SEM-3

Subject: INTERNATIONAL FINANCE

Time: 3 Hours

Instructions: 1) There are 5 questions in this paper.

2) All questions carry equal marks.

3) Figures to the right indicate full marks.

4) Scientific calculator is not allowed in exam.

5) Attempt all Questions.

6) Question No. 1 is compulsory.

Q-1	COMPULSORY QUESTION	14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	MULTIPLE CHOICE TYPE QUESTION	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF PROJECT WORK AND VIVA VOCE

SUBJECT CODE: - MC-303

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 - 2019

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
BANKING AND INSURENCE
SUBJECT CODE: - MCEC-301-A**

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

M.COM SEMESTER – III

MCEC-301-A BANKING AND INSURANCE

[A] RATIONALE

Master students should cultivate their capacity to take decisions as a head, as a managers or as an entrepreneurs this syllabus will help them and give insight to handle the situation or problem facing in taking decisions as managers.

[B] OBJECTIVES

The students would be able to acquire an in-depth knowledge of the following:

1. Various functions associated with banking and insurance activities.
2. Practice and procedures relating to various banking and insurance business
3. To develop an insight into management and marketing of banking and insurance services and technology.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn security market legal environment.
2. Students will learn to attract new capital by means of issuance new security
3. Students will learn about credit rating agencies.
4. Students will learn about derivative

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Banking and Banking Structure	12	20
2.	RBI-Structure and Functions	12	20
3.	Payment and Settlement System in India	6	10
4.	Introduction to Insurance	12	20
5.	Underwriting Basics	12	20
6.	Riders	6	10
	TOTAL	60	100 %

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MCEC -301-A	Banking and Insurance	4	4	-	3	70	30	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHT AGE In %
1.	BANKING & BANKING STRUCTURE:- Role of Bank In Indian Economy –salient Features, How Bank have Changed Over Year, Steps Taken To Mobilize Resources, Nationalisation of Banks, Finance Commission & its role, Definition of Bank & Banking structure, Legal requirements for setting up new Banks & Branch Authorization policy, Types of bank account & their features	12	20
2.	RBI- STRUCTURE AND FUNCTIONS:- Introduction, Structure-Management & Functions ,Monetary policy – Objectives Of RBI, Functions Of RBI, Licensing Of Bank, Capital Account convertibility, SEBI, IRDA, ULIP open market Operations, Mutual fund.	12	20
3.	PAYMENT & SETTLEMENT SYSTEM IN INDIA: - EFT, ECS, MICR Clearing, CBS, RTGS, NEFT, SWIFT.	6	10
4.	INTRODUCTION TO INSURANCE :- Introduction, what is Insurance, Risk, Coverage Concepts, Types Of Insurance, Types Of Insured, Domicile and Authorization. Types of Distribution systems, Produced.	12	20

5	UNDERWRITING BASICS:- Introduction, after the prospect agree to buy, The Underwriting process, Classification of Risks, Determining premiums or rating consideration, Reserves.	12	20
6.	Riders:- Introduction, Types of Riders	6	10

[F] RECOMMENDED BOOKS & REFERNCE MATERIALS

1. Iyengar, Vijayragavan., Introduction to Banking, Excel Publication
2. Arunajatesan, S. and Vishwanathan, Risk Management and Insurance, Macmillan Publication
3. Hal S. Scott, Capital Adequacy beyond Basel: Banking, Securities, and Insurance, Oxford Publication.
4. K C Shekhar and Lekshmy Shekhar, Banking Theory and Practice, Vikas Publication.
5. D. Muraleedharan, Modern Banking, PHI
6. Indian Institute of banking and finance, Principles and practice of banking, Macmillan
7. Neelam C Gulati, Principles of Insurance Management, Excel Publication.
8. Trieschmann, Hoyt and Sommer, Risk Management and Insurance, Cengage Learning.
9. Emmett J. Vaughan and Therese Vaughan, Fundamentals of Risk and Insurance, Wiley.
10. George E Rejda, Principles of Risk Management and Insurance, Pearson
11. Harrington and Neehaus, Risk Management and Insurance, Tata McGraw-Hill

[G] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: April/May 2018

Seat No. _____

Subject: Banking and Insurance [MCEC 301- A]

M.Com. Semester - 3

Time: 3 Hours

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- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Scientific calculator is not allowed in exam.
 - 5) Attempt all Questions.
 - 6) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
OR		
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
OR		
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
OR		
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-5	Short questions / MCQ's / True or false / Explain the Statements	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

Risk Management

SUBJECT CODE: - MCEC-301-B

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

M.COM SEMESTER – III

MCEC-301-B RISK MANAGEMENT

[A] RATIONALE

Master students should cultivate their capacity to take decisions as a head, as a managers or as an entrepreneurs. This syllabus will help the students to identify various kinds of risks involved in business and importance of insurance in commerce to reduce the risk.

[B] OBJECTIVES

The students would be able to acquire an in-depth knowledge of the following:

1. Various kinds and methods of risk involved.
2. Utility of statistical techniques to evaluate the risk
3. Risk financing techniques and risk transfer.
4. Risk retention and risk transfer.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn concept of risk management and various methods of risk.
2. Students will be able to utilise the techniques to evaluate the risk.
3. Students will learn about risk financing techniques and risk transfer
4. Students will learn about risk retention.

[D] SCHEME OF TEACHING AND ASSESSMENT

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Risk Management: introduction	15	25
2.	Risk Identification, evaluation and Control	15	25
3.	Risk Financing and transfer	15	25
4.	Risk retention	15	25
	TOTAL	60	100 %

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			
			Theory/Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs	Max Marks	Max Marks	
MCEC-301-B	Risk Management	4	6	-	3	70	30	100

[E] **COURSE CONTENT**

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p><u>Risk Management: introduction</u> Introduction to Risk, Risk and Uncertainty, Classification of risks, Risk, peril and hazard, Cost of Risk, Methods of Handling Risk. Risk Management, Nature, Development, Scope, Definition, Objectives. Personal v/s Corporate Risk Management, Corporate Risk Objectives, Attitude and Philosophy. Risk Management Organization and Role of Risk Manager. Risk Management Process.</p>	15	25
2.	<p><u>Risk Identification, evaluation and Control</u> Risk Identification, of Internal and External Risk Exposures and Operative Causes. Risk Evaluation. Statistical concepts involved. Probability Theory and Probability distribution. Measures of Central tendency and dispersion. Law of large Numbers, Statistical Inference. Graphical presentation of Data. Risk Evaluation. Assessing probability and severity factors. Application of statistical concepts. Probable Maximum Loss; VaR. Risk Control. Loss Prevention, Loss Prevention, Loss Minimization, Diversification, Optimal Loss control, Contingency Planning;</p>	15	25
3.	<p><u>Risk Financing and transfer</u> Risk Financing. Economics of Risk Financing. Techniques, Financial Position of the organization. External factors affecting Risk Financing. Risk Transfer. Transfer of activity and transfer of Risk. Insurance as a Risk Transfer tool. Benefits and limitations of insurance. Pooling arrangements.</p>	15	25

4.	<p><u>Risk retention</u> Risk Retention. Benefits of Retention. Determinants of Retention Policy. Guidelines for Optimal Retention. Aggregated or Disaggregated Risk Management. Enterprise-wide approach. Introduction to Enterprise Risk Management.</p>	15	25
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

- 1) Williams, Arthur; "Risk Management and Insurance; McGraw Hill.
- 2) Vaubhan J, Emmet; "Fundamentals of Risk and Insurance Wiley Publications.
- 3) Harrington; "Risk Management and Insurance; McGraw Hill.

[G] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: April/May 2018

Seat No. _____

Subject: Risk Management [MCEC 301- B]

M.Com. Semester - 3

Time: 3 Hours

-
- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Scientific calculator is not allowed in exam.
 - 5) Attempt all Questions.
 - 6) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-5	Short questions / MCQ's / True or false / Explain the Statements	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
SECURITY MARKET
OPERATIONS
SUBJECT CODE: - MCEC-302-A**

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

SEMESTER – III

MCEC-302-A SECURITY MARKET OPERATIONS

[A] **RATIONAL**

Securities market is an economic institute within which take place sale and purchase transactions of securities between subjects of economy on the base of demand and supply. Students should learn to attract new capital by means of issuance new security, to transfer real asset into financial asset, to invest money for short or long term periods with the aim of deriving profit.

[B] **OBJECTIVES**

This course aims at equipping students with the practical knowledge about the functioning of primary markets and stock exchanges.

[C] **EXPECTED LEARNING OUTCOMES OF THE PROGRAM**

1. Students will learn security market legal environment.
2. Students will learn to attract new capital by means of issuance new security
3. Students will learn about credit rating agencies.
4. Students will learn about derivative

[D] **SCHEME OF TEACHING AND ASSESSMENT**

UNIT S	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Security Markets	10	15
2.	Depository	10	15
3.	NSC and OTCEI	9	10
4.	Derivative Trading	11	20
5.	Mutual Funds	10	20
6.	Credit Rating	10	20
	TOTAL	60	100 %

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MCEC-302-A	Security Market Operations	4	6	-	3	70	30	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p><u>Security Markets</u> Primary and secondary market; Primary market - its role and functions; Methods of selling securities in primary market; new financial instruments. New Issues: SEBI guidelines for public issues -pricing of issue, promoters' contribution, appointment and role of merchant bankers, underwriters, brokers, registrars and managers, bankers etc.; Underwriting of issues; Allotment of shares; Procedures for new issues; e- trading. Secondary market: Role, importance, organisations of stock exchanges; Listing of securities in stock exchanges; Trading mechanism- screen based trading; Insider trading; Take-overs; Internet based trading.</p>	10	15
2.	<p><u>Depository</u> Role and need; The Depositories Act, 1996; SEBI (Depositories and Participants Regulation) 1996; SEBI (Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL); Depository participant</p>	10	15
3.	<p><u>NSE and OTCEI</u> National Stock Exchange and Over the Counter Exchange - role, organisations and management; Listing rules, procedure including formats, formalities; Accounting records for buying/ selling transactions; Nature of transactions - cash and forward; Settlement of trades.</p>	9	10

4.	<u>Derivatives Trading</u> Future and options- concept, meaning and importance; Methods of trading; Valuation of options. [practical sums are expected]	11	20
5.	<u>Mutual Funds</u> Mutual fund meaning, scope, definition, types of funds, importance of mutual funds, risks, organization of the fund, facilities available to investors, performance evaluation of mutual funds, investors rights, general guidelines, commercial banks and mutual funds, mutual funds in India, reasons for slow growth, future of mutual funds industry.	10	20
6.	<u>Credit Rating</u> Meaning and necessity; Credit rating agencies; Methodology of credit rating.	10	20

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Dalton, John M, How the Stock Market Works, Prentice Hall, New Delhi.
2. Gupta, L.C.: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi. Machi Raju, H.R: Merchant Banking; Wiley Eastern Ltd.; New Delhi.
3. Machi Raju, H.R: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi.
Web site of bseindia.com, nse-india.com.
4. Chandratre KR:, et al: Capital Issue, SEBI & Listing; Bharat Publishing House, New Delhi.
5. Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, New Delhi. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.

[G] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: April/May 2018

Seat No. _____

Subject: Security Market Operations [MCEC 302- A]

M.Com.Semester - 3

Time: 3 Hours

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- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Scientific calculator is not allowed in exam.
 - 5) Attempt all Questions.
 - 6) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-5	Short questions / MCQ's / True or false / Explain the Statements	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

**TAX PLANNING AND
MANAGEMENT**

SUBJECT CODE: - MCEC-302-B

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

M.COM - SEMESTER - 4

M.COM MCEC-302-B

TAX PLANNING AND MANAGEMENT

[A] RATIONALE

The objective of this course is acquainting students to develop a detailed understanding of various tax planning management tools of corporate taxation and also to impart knowledge regarding the provisions of the direct taxes and their applications for the purpose of decision making.

[B] OBJECTIVES

1. To create awareness about the tax planning management tools.
2. To teach various provisions of the direct taxes to post graduate students.
3. To give the basic knowledge of Auditing in global arena.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will Corporate Tax Structure and Authority.
2. Students will learn Importance of Tax Planning.
3. Students will learn Carry forward and set off of loss in special case of closely held companies.
4. Students will learn Managerial Decisions and Tax Planning.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction of Tax Planning Management	15	25
2.	Business Taxation and Tax Planning	15	25
3.	Financial Management And Tax Planning	15	25
4.	Managerial Decisions and Tax Planning	15	25
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs	Max Marks	Max Marks	
MCEC-302-B	Tax Planning And Management	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p>Introduction of Tax Planning Management: Introduction-Meaning-Tax Avoidance- Tax Evasion-Tax Incidence-Tax Management-Corporate Tax Structure and Authority- Companies under Income Tax Act-Areas of Tax Planning- Relationship between Corporate Planning and Corporate Tax Planning-Importance of Tax Planning. Special Tax Provisions In Regards to :Free Trade Zone-Backward Area-Infrastructure sector and export-</p>	15	25
2.	<p>Business Taxation and Tax Planning: Introduction-Meaning-Tax liability and Minimum Alternate Tax [MAT] -Carry forward and set off of loss in special case of closely held companies- Computation of corporate taxable income and corporate tax liability -Corporate Tax Planning and computation with reference to Business Taxation: Setting up new business, location of business and nature of business - Practical questions</p>	15	25
3.	<p>Financial Management And Tax Planning: Introduction-Meaning-Capital Structure and Tax Planning-Dividend Policy and Tax Planning and computation- Inter Company Dividend, Bonus Share and Tax Planning and computation-Corporate Restructuring & Tax Planning and computation- Practical questions</p>	15	25

4.	Managerial Decisions and Tax Planning: Introduction-Meaning-Tax Implications for managerial decisions like lease, hire purchase, buy and Repair or Replace etc. -Tax planning with reference to specific management decisions: 1. Computation of Tax for Make or buy decisions 2. Computation of Tax for Own or lease decisions 3. Computation of Tax for Repair or Replace- Practical questions.	15	25
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Direct Taxes Law & Practice By Dr. Vinod Singhania & Dr. Kapil Singhania (Taxman)
2. Direct Tax Laws By Shri T. N. Manoharan (Snow White)
3. Professional Approach to Direct Taxes Law & Practice By Dr. Girish Ahuja & Dr. Ravi Gupta (Bharat)
4. Kanga & Palkhiwala: Law and Practice of Income Tax in India.
5. Novel Ideas on Tax Planning By M.R. Varma, Avdhesh Oza, Manoj Gupta & Nisha Bhandari (Tax Publishers)
6. Practical Tax and Investment Planning By Mukesh M. Patel & Jigar M. Patel (Taxman)
7. Direct Taxes Planning & Management by Dr. Vinod K. Singhania, Kapil Singhania and Monica Singhania

Note: Latest edition of the reference books should be used.

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com.SEM-4

University Exam: 2018
Subject: Tax Planning and Management

Marks: 70
Time: 3 Hours

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- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Scientific calculator is not allowed in exam.
 - 5) Attempt all Questions.
 - 6) Question No. 1 is compulsory.

Q-1	COMPULSORY QUESTION	14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	MULTIPLE CHOICE TYPE QUESTION	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
BUSINESS ETHICS AND
COMMUNICATION -1
SUBJECT CODE: - MC-304**

For Master of Commerce: Semester-III

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA M.COM

SEMESTER – III

MC – 304

BUSINESS ETHICS AND COMMUNICATION -1

[A] RATIONALE

To create an ethical organization certain steps are to be taken. Ethical or unethical behavior of individual employees is influenced in the workplace both by their own moral development and the influence that the organization culture exerts on them. They are influenced by a group of forces that surround them such as their peers, their supervisors, and superiors, the reward system, group norms, company values and policies and the manner of their implementation. Ethical behavior can be developed and managed in a number of ways.

[B] OBJECTIVES

- To familiarize learners with the mechanics of writing.
- To enable learners to write in English precisely and effectively.
- Get into the habit of writing regularly, express themselves in different genres of writing from creative to critical to factual writing,
- To take part in print and online media communication,
- To read quite widely to acquire a style of writing, and
- To identify their areas of strengths and weaknesses in writing.

[C] SCHEME OF TEACHING AND ASSESSMENT

UNIT S	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Ethics Culture and Values	10	30
2.	Business Ethics	10	30
3.	Personal Communication	10	40
	TOTAL	30	100 %

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MC 304	Business Ethics and Communication -1	2	2	-	2	35	15	50

[D] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<u>Ethics, Culture and Values:</u> 1. Importance of Culture in Organizations 2. Indian Ethos and Value Systems. 3. Model of Management in the Indian Socio-Political Environment. 4. Work Ethos: Indian Heritage in production and Consumption.	10	30
2.	<u>Business Ethics:</u> 1. Relevance of Values in Management. 2. Holistic Approach for Managers in decision making. 3. Ethical Management. 4. Role of organizational culture in Ethics. 5. Structure of Ethics in Management. 6. Ethics Committee.	10	30
3.	<u>Personal Communication :</u> 1. Developing questionnaire 2. Mails/emails, SMS, greeting cards 3. Situation based - accepting/declining invitations 4. Congratulating, consoling 5. Conveying information	10	40

[E] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Raymond V Lesikar, John D Pettit, and Mary E Flatly. 2009. Lesikar's *Basic Business Communication*. 11th ed. Tata McGraw-Hill, New Delhi.
2. Sharan J Gerson, and Steven M Gerson. 2008. *Technical Writing: Process and Product*. Pearson Education, New Delhi.
3. E. H. McGrath, S.J. 2012. *Basic Managerial Skills for All*. 9th ed. Prentice-Hall of India, New Delhi.

[F] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: April/May 2018

Seat No. _____

Subject: Business Ethics and Communication -1 [MC-304]

Marks: 35

M.Com. Semester - 3

Time: 2 Hours

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- Instructions:**
- 1) There are 3 questions in this paper.
 - 2) Figures to the right indicate full marks.
 - 3) Attempt all Questions.
 - 4) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	5
B.	Essay Type Question	5
Q-2 A.	Essay Type Question	5
B.	Essay Type Question	5
	OR	
Q-2 A.	Essay Type Question	5
B.	Essay Type Question	5
Q-3	Short Questions/ MCQ / Statements from all units	15

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
MODERN CONCEPTS OF
ACCOUNTING
SUBJECT CODE: - MC-401**

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA
M.COM - SEMESTER - 4
MC-401
MODERN CONCEPTS OF ACCOUNTING

[A] RATIONALE

In the emerging scenario of dynamic changes in the management arena, complexities prevail and compounding relationships are multiplying. Organizations are becoming multi-dimensional work place. Structure and systems are given importance rather than people. Management mantras constantly change due to change in production, operating, marketing and financial systems. Accounting Information System (AIS), Enterprise Resource Planning (ERP) and other Computer-Aided Audit Testing systems are in place. Globally, management objectives are framed after deliberations and this is exhibited through vision and mission statements. An enterprise with global presence has to work in tandem with other segments. In that harmonization of accounting standards is the prime mover to make convergence among other functional areas. For addressing these issues, this syllabus is a blessing in disguise and a ready reckoned for the accounting and finance students. This syllabus gives a threshold into newer areas in Accounting World like Social Asset, Emotional, Securitization Accounting and the convergence of AIS and ERP with digital as the model for the use of Forensic accountants. It also provides the insight of case studies into the application of accounting in Dr. Reddy's Laboratories, Enron, Indian and US experience related to Accounting Standards.

[B] OBJECTIVES

1. To create awareness about the new vistas in accounting in global arena.
2. To teach various accounting concepts to the post graduate students.
3. To give the basic knowledge of Auditing in global arena.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn new vistas in Accounting.
2. Students will learn various Accounting concepts like Social Accounting, Forensic Accounting, and Creative Accounting.
3. Students will learn new dimensions in Corporate Accounting and Finance.
4. It will enhance the knowledge of Modern concepts and new methodology in the field of Accountancy.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction to modern concepts in Accounting and Creative Accounting	12	20
2.	Forensic Accounting	12	20
3.	Environmental Accounting	12	20
4.	Human Resource Accounting	12	20
5.	Social Accounting	12	20
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical I work	
					Hrs	Max Marks	Max Marks	
MC-401	Modern Concepts Of Accounting	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Introduction to modern concepts in Accounting and Creative Accounting : Definition and need of modern concepts in Accounting- Difference between Traditional Accounting concepts and modern accounting concepts. Meaning, Definition and Features- Window Dressing Nature and Scope- Case of world com and Enron- Ethics and Creative Accounting a bridge.	12	20
2.	Forensic Accounting: Definition of Forensic Accounting- Forensic Accounting vs. Financial Statement Auditing- Role of Forensic Accountant- Financial Investigation and Forensic Accounting- Forensic Accounting Benefits- Forensic Accounting as a weapon to Investigate Financial Fraud-Forensic Auditing.	12	20
3.	Environmental Accounting: Definition of Environmental Accounting-Variou concepts relating to EAR- Recent developments in Environmental Accounting- Benefits of Environmental Accounting- Environmental Accounting Issues- Environmental Reporting- Environmental Auditing-Environmental Accounting and Reporting: Regulatory Framework.	12	20
4.	Human Resource Accounting: Reasons for Human Resource Accounting: .Objectives of Human Resource Accounting: Methods of Human Resources Measurement and Accounting-Role of Human Resource Accounting- Accounting for Human Resource Costs-Applications and	12	20

	Implementations- Recent Advancement and Future Directions in Human Resource Accounting.		
5.	Social Accounting: Definition of Social Accounting-Areas of Social Accounting- Corporate Social Accounting- Scope of Social Accounting- Case study on Social Accounting- Social Accounting Methods.	12	20

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Forensic Accounting, Dr.Vijayalakshmi.S, Icfai University Press, First Edition 2005.
2. Environmental Accounting & Reporting, Pahuja Shuchi, New Century Publication, New Delhi, Sept.2009, First Edi.
3. Environmental Accounting, Gupta Das N. S. Chand Publication, Second Edi.2005
4. Social Accounting, Khandelwal M.C & Jain Sukan C. Pointer Publication, Jaipur
5. Current Accounting Issues, Jain Sukan C., Arihant Publishig House, Jaipur, 2008
6. Human Resource Accounting, Flamholtz Eric.G, 3rd Edi., 1999

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com.SEM-4

University Exam: 2018
Subject: Modern Concepts Of Accounting MC-401

Marks: 70
Time: 3 Hours

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- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Scientific calculator is not allowed in exam.
 - 5) Attempt all Questions.
 - 6) Question No. 1 is compulsory.

Q-1	Compulsory Question	14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	Multiple Choice Type Question	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
INTERNATIONAL ACCOUNTING
SUBJECT CODE: - MC-402**

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 – 2019

KADI SARVA VISHWAVIDYALAYA

M.COM - SEMESTER - 4

MC-402

International Accounting

[A] RATIONALE

As business and capital markets have continued to grow more globalised over recent years, the need for cross-border financial information has correspondingly increased for the students of Accountancy. This has brought international Accounting to the forefront. As products, services and capital increasingly cross domestic borders, it becomes important to know various aspects in International Accounting and International accounting practices. In order to make informed decisions in a global environment, one needs to be educated in International Accounting. While the required level of detailed knowledge of International Accounting issues varies between organizations, there will be very few businesses in the twenty first century that are not impacted by globalization and hence by some aspect of International Accounting.

[B] OBJECTIVES

1. To teach the basics of International accounting and global harmonization of accounting and auditing standards
2. To teach number of managerial issues in International Accounting.
3. To give the basic knowledge of corporate financial reporting across borders.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn basic of International accounting.
2. Students will learn comparison of financial statement analysis of various countries.
3. Students will learn harmonization of accounting and accounting standards.
4. Students will learn managerial issues in the context of various countries.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	International Accounting: An Overview	12	20
2.	Interim Financial Reporting and Disclosure Issues in the Global Context	12	20
3.	Accounting for Price Level Changes	12	20
4.	Foreign Financial Statement Analysis	12	20
5.	Managerial Issues in International Accounting	12	20
	TOTAL	60	100%

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs	Max Marks	Max Marks	
MC-402	International Accounting	4	4	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	International Accounting: An Overview Introduction, International Accounting, Development of international accounting, Scope of international accounting, Importance of international accounting, need for harmonization, Harmonization process, Institutional efforts in harmonization, International financial reporting standards, Impediments to harmonization.	12	20
2.	Interim Financial Reporting and Disclosure Issues in the Global Context Introduction, IAS 34 on interim financial reporting, Disclosures in interim financial reporting, Comparative statements, Indian GAAP on interim financial reporting, Interim reporting in practice, Accounting for Goodwill and intangible assets, research evidence on geographic segment reporting, recent development in geographic segment reporting, environmental disclosures.	12	20
3.	Accounting for Price Level Changes Introduction, price level changes, types of price level changes, common phenomenon of price level changes, need for price level changes adjustment,	12	20
4.	Foreign Financial Statement Analysis Introduction, Techniques of financial statements analysis, Difficulties in analyzing foreign financial statements.	12	20
5.	Managerial Issues in International Accounting Budgeting and Performance Evaluation- global Risk Management- transfer Pricing -Information technology.	12	20

TEXT BOOK:

1. INTERNATIONAL ACCOUNTING: A.K.DAS MOHAPATRA, SECOND EDITION, PHL LEARNING PRIVATE LIMITED, NEW DELHI.
2. INTERNATIONAL ACCOUNTING -SAUDAGARAN SHAHROKH M.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. International Accounting Summaries: A Guide for Interpretation and Comparison, Coopers and Lybrand, John Wiley and Sons, Second Edition.
2. Advances International Accounting, J. Timothy Sale, Elsevier Science Ltd. U.K.
3. Advances International Accounting, Kenneth S. Most, Jai Press Inc., London, England
4. International Accounting: Standards, Regulations, Financial Reporting, Gregoriou Greg.N. And Gaber Mohamed.
5. International Accounting : An Introduction Esterline Kriston, G.L. Engineering Company (Llc)

[G]PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWAVIDYALAYA

Date: / /
M.Com.SEM-4

University Exam: 2018
Subject: International Accounting
MC-402

Marks: 70
Time: 3 Hours

-
- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Scientific calculator is not allowed in exam.
 - 5) Attempt all Questions.
 - 6) Question No. 1 is compulsory.

Q-1	Compulsory Question	14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	Multiple Choice Type Question	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
PROJECT WORK AND VIVA
VOCE
SUBJECT CODE: - MC-403**

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 - 2019

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
SERVICE MARKETING
SUBJECT CODE: - MCEC-401-A**

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

M.COM SEMESTER – IV

MCEC-401-A

SERVICE MARKETING

[A] RATIONALE

The economic development of a country is clearly visible from its contributory sectors of economy. In India, a fastest developing economy service sector has got tremendous importance in last two decades. It is difficult to market services as compared to products. As a commerce graduate a student must learn the fundamental aspects of service marketing to cater the new services emerging in the society such as healthcare, tourism, logistics, banking, insurance, telecommunications, information technology etc.

[B] OBJECTIVES

The objective of this course is to enable students gain knowledge about various dimensions of marketing of services.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn marketing mix of services.
2. Students will come to know the scope of service marketing by identifying various kinds existing services and emerging services.
3. Students will learn about new service development.
4. Students will learn about latest trends and issues in service marketing

[D] SCHEME OF TEACHING AND ASSESSMENT

UNIT S	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction to Services	15	25%
2.	Service Development and Design	15	25%
3.	Delivering and Performing Service	15	25%
4.	Managing Service Programs	15	25%
	TOTAL	60	100 %

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MCEC-401-A	Service Marketing	4	6	-	3	70	30	100

[E] COURSE CONTENT

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<u>Introduction to Services:</u> What are services? Why services Marketing? Differences in Goods versus services Marketing, Services Marketing Mix, The gaps Model of Service Quality, Services Search versus Experience versus Credence properties; Meaning and types of service expectations, Factors that influence customer expectations of services, Customer perceptions customer satisfaction, service quality and service encounters.	15	25
2.	<u>Service Development and Design</u> Relationship Marketing, Impact of Service Failure and Recovery strategies, challenges of Service Design, Stages in New Service Development, Service Blue printing, customer – defined services standards, Physical Evidence and the Service scope.	15	25
3.	<u>Delivering and Performing Service</u> Employees’ Role in Service Delivery; Customers’ Roles in Service; Delivering Services through International and Electronic Channels. Managing Demand and Capacity.	15	25
4.	<u>Managing Service Programs:</u> Integrated Services Marketing Communications; Pricing of services	15	25

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Valerie A Zeithaml and Mary to Bitrner; “Services Marketing”, McGraw Hill Publishing Co., Ltd.
2. Loveluck and Wirtz, “Services Marketing”, Pearson Publication.
3. Dr. B. Balaji, “Services Marketing and Management”, S. Chand Publications.

[G] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: April/May 2018

Seat No. _____

Subject: Service Marketing [MCEC 401- A]

Marks: 70

M.Com. Semester - 4

Time: 3 Hours

-
- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Attempt all Questions.
 - 5) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-5	Short questions / MCQ's / True or false / Explain the Statements	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF E-COMMERCE SUBJECT CODE: - MCEC-401-B

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

M.COM SEMESTER – IV

MCEC-401-B

E-COMMERCE

[A] **RATIONALE**

Electronic commerce, commonly known as e-commerce or e-Commerce, consists of the buying and selling of products or services over electronic systems such as the Internet and other computer networks. The amount of trade conducted electronically has grown extraordinarily with widespread Internet usage. The use of commerce is conducted in this way, spurring and drawing on innovations in electronic funds transfer, supply chain management, Internet marketing, online transaction processing, electronic data interchange, inventory management systems, and automated data collection systems. Modern electronic commerce typically uses the World Wide Web at least at some point in the transaction's lifecycle, although it can encompass a wider range of technologies such as e-mail, mobile devices and telephones as well.

[B] **OBJECTIVES**

The objective of this course is to enable students gain knowledge about e-commerce and its various components.

[C] **EXPECTED LEARNING OUTCOMES OF THE PROGRAM**

1. Students will learn internet concepts and technology.
2. Students will learn how to do business through internet and other infrastructural facilities provided by the web and computers.
3. Students will learn about internet security and other precautions to be taken while working through net.

[D] **SCHEME OF TEACHING AND ASSESSMENT**

UNIT S	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction to E-commerce	10	10
2.	Internet Concepts Technologies and web site Design	10	15
3.	Business Models of E-commerce and Infrastructure	10	15
4.	Business to Consumer E-Commerce	10	15
5.	Electronic Payment Systems	10	15
6.	Security Issues in E-commerce	10	15
	TOTAL	60	100 %

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MCEC-401-B	E-Commerce	4	6	-	3	70	30	100

[E] **COURSE CONTENT**

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<u>Introduction to E-commerce:</u> Meaning and concept; Electronic commerce versus traditional commerce; Media convergence; E-commerce and e-business; Channels of e-commerce; Business applications of e-commerce; Need for e-commerce, e-commerce as an electronic trading system- special features.	10	10
2.	<u>Internet Concepts Technologies and Web-site Design</u> Concept and evolution of Internet; Web technologies - global publishing concept, universal reader concept and client server concept; Hypertext publishing and hypertext information network; Benefits of hypertext, URLs, HTTP, HTTPD Servers, HTML, HTML Forms and CGI gateway services. Role of web site in B2C e-commerce; Web-site strategies and web-site design principles; Push and pull technologies, alternative methods of customer communication.	10	15
3.	<u>Business Models of E-commerce and Infrastructure</u> E-commerce models; Supply chain management, product and service digitisation, remote servicing, procurement; Online marketing and advertising; E-commerce resources and infrastructure, resources and planning for infrastructure.	10	15
4.	<u>Business to Consumer E-Commerce:</u> Cataloguing, order planning and order generation, cost estimation and pricing, order receipt and accounting, order-selection and prioritisation, order scheduling, order	10	15

	fulfilling and delivery, order billing and payment management; Post sales services.		
5.	<u>Electronic Payment System:</u> Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risks of e-payment systems; Risk management options in e-payment systems; Components of an effective electronic payment system.	10	15
6.	<u>Security Issues in E-commerce:</u> Security risks of e-commerce, exposure of resources, types of threats, sources of threats, security tools and risk-management approach, e-commerce security and a rational security policy for e-commerce; Corporate Digital Library; IT Act 2000.	10	15

[F] RECOMMENDED BOOKS & REFERNCE MATERIALS

1. Agarwala, K.N. and Deeksha Ararwala: Business on the Net: What's and How's of E-Commerce: Macmillan, New Delhi.
2. Agarwala, K.N., and Deeksha Ararwala: Business on the Net: Bridge to the Online Storefront: Macmillan, New Delhi.
3. Cady, Glee Harrab and Mcgregor Pat: Mastering the Internet, BPB Publication, New Delhi.
4. Diwan, Prag and Sunil Sharma: Electronic Commerce - A Manager's Guide to E-Business, Vanity Books International, Delhi.
5. Janal.D.S: On-line Marketing Hand Book, Van Nostrand Reinhold, New York.
6. Kosivr.David: Undestanding Electronic Commerce, Microsoft Press, Washington.
7. Minoli and Minol: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
8. Schneider.Gary P: Electronic Commerce, Course Technology, Delhi.
9. Young, Margaret Levine: The Complete Reference to Internet, Tata McGraw Hill, New Delhi.
10. O'Brien J.: Management Information Systems, Tata McGraw Hill, New Delhi.
11. Parag Diwan and Sunil Sharma, E-Commerce - A Managers Guide to E-Business; Excel Books, New Delhi.

[G] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: April/May 2018

Seat No. _____

Subject: E-commerce [MCEC 401- B]

Marks: 70

M.Com. Semester - 4

Time: 3 Hours

-
- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Attempt all Questions.
 - 5) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
	OR	
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-5	Short questions / MCQ's / True or false / Explain the Statements	14

KADI SARVA VISHWAVIDYALAYA GANDHINAGAR



SYLLABUS OF INTERNATIONAL MARKETING SUBJECT CODE: - MCEC-402-A

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

M.COM SEMESTER – IV

MCEC-402-A

INTERNATIONAL MARKETING

[A] **RATIONALE**

International marketing or global marketing refers to marketing carried out by companies overseas or across national borderlines. This strategy uses an extension of the techniques used in the home country of a firm. It refers to the firm-level marketing practices across the border including market identification and targeting, entry mode selection, marketing mix, and strategic decisions to compete in international markets. According to the American Marketing Association (AMA) "international marketing is the multinational process of planning and executing the conception, pricing, promotion and distribution of ideas, goods, and services to create exchanges that satisfy individual and organizational objectives." In contrast to the definition of marketing only the word multinational has been added. In simple words international marketing is the application of marketing principles to across national boundaries. However, there is a crossover between what is commonly expressed as international marketing and global marketing.

[B] **OBJECTIVES**

The objective of this course is to expose students to the conceptual framework of international marketing management.

[C] **EXPECTED LEARNING OUTCOMES OF THE PROGRAM**

1. Students will learn international marketing and marketing environment.
2. Students will learn international marketing planning, organizing and control.
3. Students will learn emerging issues and developments in international marketing.

[D] **SCHEME OF TEACHING AND ASSESSMENT**

UNIT S	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Introduction to International Marketing and Marketing Environment	12	20%
2.	Foreign Market Selection	12	20%
3.	4 P's of marketing	12	20%
4.	International Marketing Planning, organizing and control.	12	20%
5.	Emerging issues and developments in international marketing	12	20%
	TOTAL	60	100 %

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs	Max Marks	Max Marks	
MCEC - 402-A	International Marketing	4	6	-	3	70	30	100

[E] **COURSE CONTENT**

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<p><u>Introduction to International Marketing and Marketing Environment:</u> Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation - EPRG framework; International market entry strategies. Internal environment; External environment-geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.</p>	12	20%
2.	<p><u>Foreign Market Selection:</u> Global market segmentation; Selection of foreign markets; International positioning.</p>	12	20%
3.	<p><u>4 P's of marketing:</u> Product Decisions: Product planning for global markets; Standardisation vs. product adaptation; New product development; Management of international brands; Packaging and labelling; Provision of sales related services. Pricing Decisions: Environmental influences on pricing decisions; International pricing policies and strategies. Promotion Decisions: Complexities and issues; International advertising, personal selling, sales promotion and public relations. Place or Distribution Channels and Logistics: Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions.</p>	12	20%
4.	<p><u>International Marketing Planning, organizing and control:</u> Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.</p>	12	20%

5.	<p><u>Emerging issues and developments in international marketing:</u> Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; WTO.</p>	12	20%
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Czinkota, M.R: International Marketing, Dryden Press, Boston. Fayerweather,
2. John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J (ED): International Marketing, Reader, Routledge, London.
7. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.
8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.
9. Vsudeva P.K., International Marketing; Excel Books, New Delhi.

[G] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / /

University Exam: April/May 2018

Seat No. _____

Subject: International Marketing [MCEC 402- A]

Marks: 70

M.Com. Semester - 4

Time: 3 Hours

-
- Instructions:**
- 1) There are 5 questions in this paper.
 - 2) All questions carry equal marks.
 - 3) Figures to the right indicate full marks.
 - 4) Attempt all Questions.
 - 5) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
OR		
Q-2 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
OR		
Q-3 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
OR		
Q-4 A.	Essay Type Question	7
B.	Essay Type Question	7
Q-5	Short questions / MCQ's / True or false / Explain the Statements	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS OF
STRATEGIC FINANCIAL
MANAGEMENT
SUBJECT CODE: - MCEC-402-B**

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA
M.COM - SEMESTER – 4
M.COM MCEC-402-B
STRATEGIC FINANCIAL MANAGEMENT

[A] RATIONALE

The objective of this course is acquainting students to strengthen the knowledge and advanced practice of strategic financial management.

[B] OBJECTIVES

The objective of this course is to expose students to advanced accounting issues and practices. Such as corporate valuation, dividend and bonus policy etc.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

1. Students will learn different approach of corporate valuation.
2. Students will learn dividend and bonus policy.
3. Students will learn inflation and financial management and financial management of sick unit.
4. Students will learn merger-acquisition overview.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL	WEIGHTAGE
		Hrs.	(%)
1.	Corporate Valuation	14	25
2.	Dividend and Bonus Policy	14	25
3.	Inflation and Financial Management and Financial Management of Sick Units	16	25
4.	Mergers and Acquisitions – Overview	16	25
	TOTAL	60	100%

Subject Code	Subject Title	Credit	Teaching Scheme		Exam Scheme			Total Marks
			Theory/ Practical	Tutorial	University Theory		Internal practical work	
					Hrs	Max Marks	Max Marks	
MCEC-402-B	Strategic Financial Management	4	6	-	3	70	30	100

[E] COURSE CONTENT:

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	Corporate Valuation: Discounted Cash Flow Approach, Adjusted Book Value Approach, Approaches to Facilitate Value Based Management System, Marakon Approach, Alcar Approach, Mckinsey Approach, Agency Consideration and Minimizing agency Coasts.	14	25
2.	Dividend and Bonus Policy: Dividend Policy Decisions-Pay-Out Ratio – Stability – Residual Payment – Lintner’s Model– Corporate Dividend Behaviour – Legal Aspects – Procedural Aspects – Dividend Policies in Practice – Bonus Issues and Stock Slits.	14	25
3.	[A] Inflation and Financial Management: Inflation and Assets Revaluation – Inflation and Firm revaluation – Inflation and Financial Market Returns – Inflation and Innovations in Financial Markets–Inflation and Financial Analysis –Inflation and Capital Budgeting. [B] Financial Management of Sick Units: Definition of Sickness – Causes of Sickness – Symptoms of Sickness – Prediction of Sickness – Prediction of Sickness – Revival Sick Units.	16	25
4.	Mergers and Acquisitions – Overview: Introduction – Forms of Corporate Restructuring – Expansion – Mergers and Acquisitions – Tender Offers – Joint Ventures – Sell-Offs-Split Ups – Divestitures – Equity Carve-Out – Corporate Control – Premium Buy	16	25

	<p>backs-Standstill Agreements – Anti Takeover Amendments – Proxy Contests – Changes in Ownership Structures – Share Repurchases - Exchange Offers – Leverages Buy-out-Going Private-Issues Raised by Restructuring – History of Merger Movements – Early Merger Movement – The 1895 – 1904 Merger Movement–The 1922-1929 Merger Movement–The 1940-1947 Merger Movement – Conglomerate Merger Movement of 1960s-Merger Trends Since 1976.</p> <p>Economic Rationale for Major types of Mergers – Horizontal Mergers-Vertical Mergers-Conglomerate Mergers- concentric Mergers-Framework for Analysis of Mergers-Original Learning and Organisational Capital – Investment opportunities – Managerial Synergy and Horizontal and Related Merger’s – firm and Industry Characteristics in Horizontal and Related Mergers – Financial Synergy and Pure Conglomerate Mergers – The role of Industry Life Cycle – Product life Cycle and Merger Types</p>		
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[F] RECOMMENDED BOOKS & REFERENCE MATERIALS:

1. Prasanna Chandra; “Financial Management”, Tata McGraw Hill.
2. Richard Brealy and Stewart C. Mayers; “Principles of Corporate Finance”, Tata McGraw Hill.
3. ICFAI – Strategic Financial Management.

[G] PAPER SCHEME:

Seat No. _____

KADI SARVA VISHWA VIDYALAYA
University Exam: 2018
M.Com.SEM-4 STRATEGIC FINANCIAL MANAGEMENT
MCEC-402-B

Marks: 70

Time: 3 Hours

-
- Instructions:** 1) There are 5 questions in this paper.
2) All questions carry equal marks.
3) Figures to the right indicate full marks.
4) Scientific calculator is not allowed in exam.
5) Attempt all Questions.
6) Question No. 1 is compulsory.

Q-1	COMPULSORY QUESTION	14
Q-2		14
	OR	
Q-2		
Q-3		14
	OR	
Q-3		
Q-4		14
	OR	
Q-4		
Q-5	MULTIPLE CHOICE TYPE QUESTION	14

**KADI SARVA VISHWAVIDYALAYA
GANDHINAGAR**



SYLLABUS OF

**BUSINESS ETHICS AND
COMMUNICATION -2**

SUBJECT CODE: - MC-404

For Master of Commerce: Semester-IV

To be introduced from the Academic Year: 2018 - 2019

KADI SARVA VISHWAVIDYALAYA

M.COM SEMESTER – IV

MC – 404

BUSINESS ETHICS AND COMMUNICATION-2

[A] RATIONALE

To create an ethical organization certain steps are to be taken. Ethical or unethical behavior of individual employees is influenced in the workplace both by their own moral development and the influence that the organization culture exerts on them. They are influenced by a group of forces that surround them such as their peers, their supervisors, and superiors, the reward system, group norms, company values and policies and the manner of their implementation. Ethical behavior can be developed and managed in a number of ways.

[B] OBJECTIVES

- To familiarize learners with the mechanics of writing.
- To enable learners to write in English precisely and effectively.
- Get into the habit of writing regularly, express themselves in different genres of writing from creative to critical to factual writing,
- To take part in print and online media communication,
- To read quite widely to acquire a style of writing, and
- To identify their areas of strengths and weaknesses in writing.

[C] SCHEME OF TEACHING AND ASSESSMENT

UNIT S	TOPICS	INSTRUCTIONAL Hrs.	WEIGHTAGE (%)
1.	Ethics Culture and Values	10	30
2.	Business Ethics	10	30
3.	Personal Communication	10	40
	TOTAL	30	100 %

Subject Code	Subject Title & Code	Credit	Teaching Scheme		Exam Scheme			
			Theory/ Practical	Tutorial	University Theory		Internal	Total Marks
					Hrs.	Max Marks	Max Marks	
MC 404	Ethics and Communication-2	2	2	-	2	35	15	50

[D] **COURSE CONTENT**

UNIT NO	TITLE OF UNIT AND DETAILS	INSTRUCTIONAL HOURS	WEIGHTAGE In %
1.	<u>Ethics, Culture and Values:</u> 1. Trans Cultural Human Values in Management Education 2. Psychological and Aesthetic Values, work ethics , secular and spiritual values 3. Human Values, Different meaning of human values: foundational human values 4. freedom, creativity, love and wisdom, Nature of Human freedom	10	30
2.	<u>Business Ethics:</u> 1. Business Ethics and Individual Interest: Interest based outlook, Impact of Interest on Moral Goals and Moral Principles. 2. Utilitarian views on Business Ethics. 3. Enlightened Egoism. 4. Duty Ethics in the Business Environment. 5. Theories of Virtue: Productive Practices and Team Motivation, Prospects of Virtue in Business Ethics and Management Theory.	10	30
3.	<u>Corporate Communication :</u> 1. Press Releases 2. Report Writing: Types, Purpose format. 3. Report Writing: Uses and Presentation. 4. Advertisements: Meanings and Types of Advertisements 5. Advertisements: Writing and designing of an advertisement.	10	40

[E] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Raymond V Lesikar, John D Pettit, and Mary E Flatly. 2009. Lesikar's *Basic Business Communication*. 11th ed. Tata McGraw-Hill, New Delhi.
2. Sharan J Gerson, and Steven M Gerson. 2008. *Technical Writing: Process and Product*. Pearson Education, New Delhi.
3. E. H. McGrath, S.J. 2012. *Basic Managerial Skills for All*. 9th ed. Prentice-Hall of India, New Delhi.

[F] **PAPER SCHEME**

KADI SARVA VISHWAVIDYALAYA

Date: / / University Exam: April/May 2018 Seat No. _____
Subject: Business Ethics and Communication - 2 [MC-404] Marks: 35
M.Com. Semester - 4 Time: 2 Hours

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- Instructions:**
- 1) There are 3 questions in this paper.
 - 2) Figures to the right indicate full marks.
 - 3) Attempt all Questions.
 - 4) Question No. 1 is compulsory.

Q-1 A.	Essay Type Question	5
B.	Essay Type Question	5
Q-2 A.	Essay Type Question	5
B.	Essay Type Question	5
	OR	
Q-2 A.	Essay Type Question	5
B.	Essay Type Question	5
Q-3	Short Questions/ MCQ / Statements from all units	15