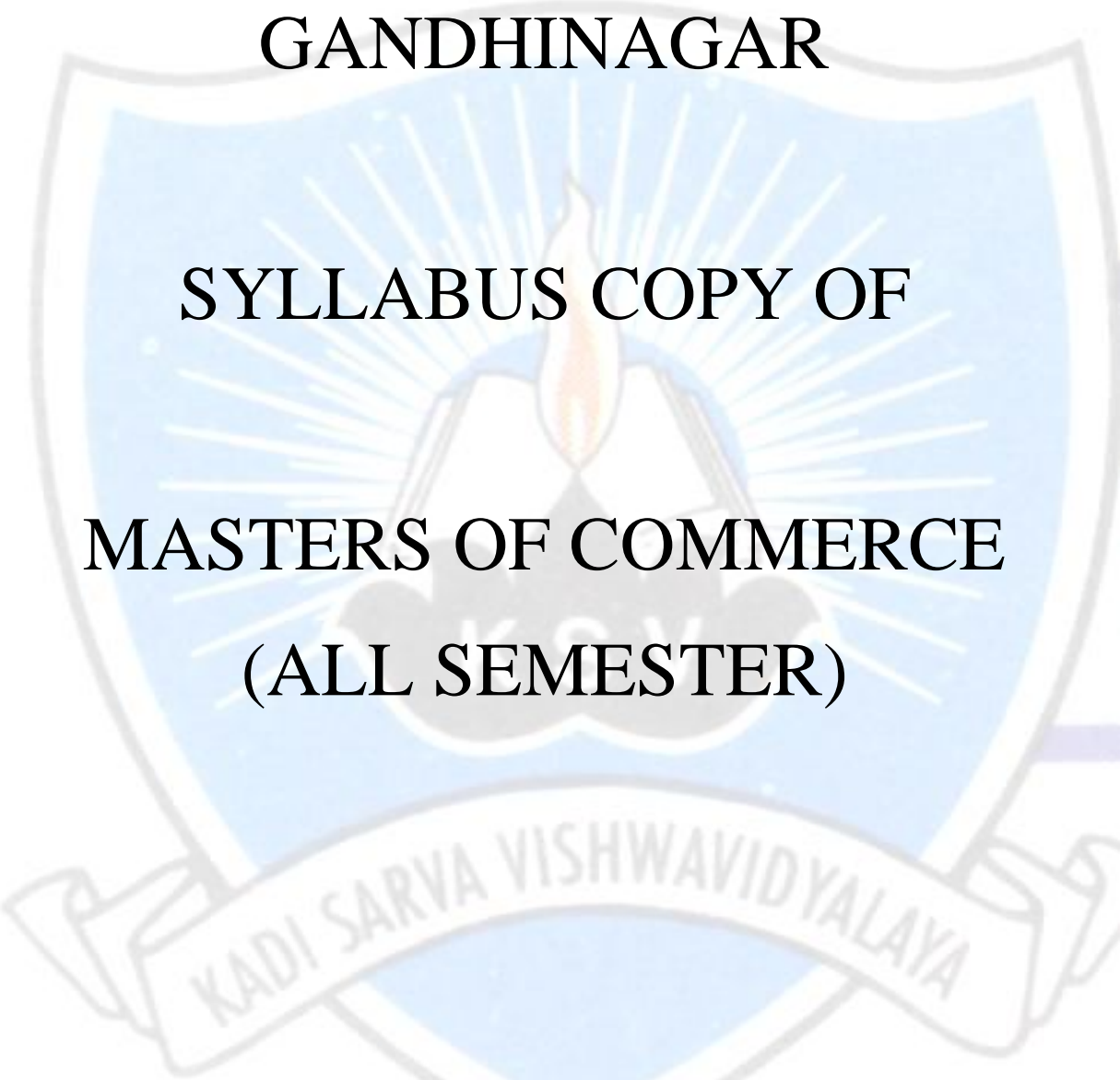


**KADI SARVA
VISHWAVIDYALAYA
GANDHINAGAR**



**SYLLABUS COPY OF
MASTERS OF COMMERCE
(ALL SEMESTER)**

EFFECTIVE FROM JUNE 2010

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - I
M.COM 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.	Schools of Management Thought	5	10%
2.	Organisational Behaviour	5	10%
3.	Motivation	5	15%
4.	Group Dynamics and Team Development	5	15%
5.	Leadership	5	10%
6.	Organisational Conflict	5	15%
7.	Interpersonal and Organisational Communication	5	15%
8.	Organisational Development	5	10%
TOTAL		45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme				
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	
M.COM MC-101	ORGANISATIONAL BEHAVIOUR(MC-101)	5	0	3	60	3	40	100

[E] COURSE CONTENT:

1. **Schools of Management Thought:** Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.
2. **Managerial Functions:** Planning -concept, significance, types; Organizing -concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; Coordinating; Control-nature, process, and techniques.
3. **Organisational Behaviour:** Organisational behaviour -concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
4. **Motivation:** Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
5. **Group Dynamics and Team Development:** Group dynamics -definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centred approach to team development.
6. **Leadership:** Concept; Leadership styles; Theories -trait theory, behavioural theory, Fielder's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.
7. **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.
8. **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.
9. **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 Micheol 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:

As per the guideline of the University.

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - I
M.COM 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 equip 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 which are very useful for decision making in real business life.
- To develop the skills and interest with a better comprehension of the real business economic problems through several case studies and practice oriented problems.
- Learn the case illustrations. Cases are basically meant to bridge and minimise the gap that exists between theoretical knowledge and real business life experience in applications.

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Nature and Scope of Managerial Economics	8	15%
2.	Demand Analysis	10	25%
3.	Theory of Consumer Choice	10	25%
4.	Production Theory	10	25%
5.	Business Cycle	7	10%
	TOTAL	45	100%

- Aware about Entrepreneurs and its significant contribution in India

[D] SCHEME OF TEAXCHING AND ASSESSMENT:

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme				
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	
M.COM MC-102	Managerial Economics (MC-102)	5	0	3	60	3	40	100

[E] COURSE CONTENT:

- Nature and Scope of Managerial Economics:** Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts - incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.
- Demand Analysis:** Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand - its meaning and importance; Price elasticity, income elasticity and cross elasticity; Using elasticity in managerial decisions.
- Theory of Consumer Choice:** Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.
- Production Theory:** Production function - production with one and two variable inputs; Stages of production; Economies of scale; Estimation of production function; Cost theory and estimation; Economic value analysis; Short and long run cost functions - their nature, shape and inter-relationship; Law of variable proportions; Law of returns to scale.
- Business Cycles:** Nature and phases of a business cycle; Theories of business cycles- psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London. 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 RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, New Delhi. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - I
M.COM 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 TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Indian Accounting Standards, International Accounting Standards, IFRS.	9	20%
2.	Final accounts and financial statements of companies	9	20%
3.	Accounts of Hire Purchase System.	9	20%
4.	Accounting issues relative to Merger, acquisition and reconstruction of companies.	9	20%
5.	Accounting for holding and subsidiary companies	9	20%
TOTAL		45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme		
		Theory/ Practical	Tut	University Theory	Internal Theory (sessional & objective)	Total Marks

				Hrs.	Max Marks	Hrs.	Max Marks	
M.COM MC-103	ADVANCED CORPORATE ACCOUNTING (MC-103)	5	0	3	60	3	40	100

[E] COURSE CONTENT:

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

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,

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.

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

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 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.

[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. MAHESHWARI, S.N: ADVANCED ACCOUNTANCY -VOL.II, 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.

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - I
M.COM 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 TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Variable costing	7	10%
2.	Standard Costing and Variance Analysis:	8	20%
3.	Responsibility accounting and reporting	8	20%
4.	Contemporary Issues in Cost Accounting: ABC, Quality costing, Target and Life-cycle costing	8	20%
5.	Integrated accounts	9	20%
6.	Learning curve	5	10
	TOTAL	45	100%

Sr. No./	Subject Title & Code	Teaching Scheme	Exam Scheme
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Subject Code		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	
M.COM MC-103	COST ANALYSIS AND CONTROL (MC-104)	5	0	3	60	3	40	100

[E] COURSE CONTENT:

- 1. 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, .
- 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
- 3. Responsibility Accounting and Reporting:** Meaning and significance of responsibility accounting; Objectives and determinants of responsibility centres. Establishment of responsibility centres; Responsibility centres -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.
- 4. Contemporary Issues in Cost Accounting:** ABC, Quality costing, Target and Life-cycle costing Value Analysis:
- 5. Integrated Accounts:** Advantages and Disadvantages of Integrated Accounts, Books of Integrated Accounts, Coding, Accounting Treatment, Third Entry System.
- 6. Learning Curve:** Rate of Learning Curve, 80% Learning Curve, Effects of Learning Curve on Cost, Equation approach of Learning Curve.

[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.

KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - 1
M.COM 105 OPERATION RESEARCH

[A] RATIONALE

The knowledge of this subject is required for all post graduate commerce students who wish to choose higher education and research 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 and business.

[B] OBJECTIVES

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

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will learn :

1. About the fundamentals of Operation Research.
2. About various Analytical skills to be required in the field of statistics in routine life.
3. About various techniques of Operation Research in the field of commerce.
4. The importance of planning, controlling distributions.
5. About the modern techniques of Operation Research by teaching learning process.

[D] SCHEME OF TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Linear programming problems	08	20%
2.	non-linear programming	08	20%
3.	Decision Theory	08	20%
4.	Theory of Games and Sequencing Problems	09	20%
5.	Network Analysis: (CPM & PERT)	12	20%
TOTAL		45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme				
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	
M.COM (MC-105)	OPERATION RESEARCH (MC- 105)	5	0	3	60	3	40	100

[E] COURSE CONTENT:

Unit:1 Linear programming problems

20 %

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.

Unit: 2 non-linear programming

20 %

Basic theory, Convex function and Its generalization, Unconstrained and constrained optimization

Unit: 3 Decision Theory

20 %

Meaning of Decision Theory, Methods of Decision Theory, Decision under uncertainty- Maxi-max, Maxi-min, Hourwich, Laplace, Mini-max regret. Decision under certainty- EMV, EOL, EVPI.

Unit:4 Theory of Games and Sequencing Problems

20%

Study of Two Person Zero-sum Game Problems, Games with and without Saddle point, Principles of Dominance, Graphical method, Conversion of Game problem into an L.P. problem, Problem of Sequencing: Sequencing of n jobs on two and three machines, Applications of Game theory and Sequencing problems.

Unit:5 Network Analysis: (CPM & PERT)

20%

Concept of Network, Network Diagram, Concepts connected with a Network, Labeling Method, Critical Path Method, Determination of Floats: Total Float, Free Float and Independent Float, Project Evaluation and 1. Review Technique (PERT), Applications of CPM and PERT.

TEXT BOOK:

Advance Accounts by M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Co.

[F] 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 Publishing Ltd., New Delhi.
4. 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: QuantitativeTechniques for Managerial Decision Making; Wiley Western Ltd, New Delhi.

KADI SARVA VISHWAVIDYALAYA

M.COM – SEMESTER - II

M.COM 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	4	10%
2.	Core Concept and Analytical Tools	9	20%
3.	Crafting a Strategy	9	20%
4.	Executing the strategy	5	10%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC-201	STRATEGIC MANAGEMNT (MC-201)	5	0	3	60	3	20	20	100

[E] COURSE CONTENT:

Section A: Introduction and Overview

1. What is strategy and why is it Important?
2. The managerial Process of crafting and executing strategy

Section B: Core Concept and Analytical Tools

3. Evaluating a company's External Environment
4. Evaluating a company's Resources and competitive Position

Section C: Crafting a Strategy

5. The five generic competitive strategies: Which One to Employ?
6. Supplementing the chosen Competitive Strategy: Other Important Strategy Choices
7. Competing in Foreign Markets
8. Tailoring Strategy to fit Specific Industry and Company Situations
9. Diversification: Strategies for Managing a group of Business
10. Strategy , Ethics, and Social Responsibility

Section D: Executing the strategy

11. Building an organisation capable of Good Strategy Execution

[F] BOOKS RECOMMENDED

1. Strategic Management, 12th Ed. - Concepts and Cases - Arthur A. Thompson Jr. and A.J.Strickland
2. Management Policy and Strategic Management (Concepts, Skills and Practices) - R.M.Shrivastava
3. Business Policy and Strategic Management - P.Subba Rao
4. Strategic Management – Pearce
5. Strategy & Business Landscape - Pankaj Ghemawat
6. Strategic Planning Formulation of Corporate Strategy – Ramaswamy

M.COM – SEMESTER - II

M.COM MC-202 ECONOMICS OF DEVELOPING COUNTRIES

[A] RATIONALE

This course is primarily meant for students preparing for post graduate course. The coverage and the subject have been attempted with an eye of their needs. The syllabus would be extremely useful to students preparing for post graduate degree courses in Indian Universities as well as to the candidates of various professional and competitive examinations.

[B] OBJECTIVES

The objective dealt with many and varied. Beginning with the perspective of possibilities on the horizon, there are at one end chapters dealing with the assessment of and at the other end subjects such as the evolution of the progress of the economy have been dealt with. In between there are discussion such components of the Indian Economy as its features, agriculture, industry and foreign trade.

- Make them aware about the components of Indian economy.
- Students will evaluate the India's economic progress.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

Students will

Learn new issues which are useful for the in-depth knowledge of the economy and its development.

Learn better understanding about the country's economy as well as the impact of the foreign trade.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Concepts of growth, development and under development	5	10%
2.	Various Concepts of developing economies	12	30%
3.	Role of Monetary and Fiscal policies in economic development	10	25%
4.	Transformation of agriculture	8	20%

5.	Foreign trade and development	10	15%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC-202	ECONOMICS OF DEVELOPING COUNTRIES (MC-202)	5	0	3	60	3	20	20	100

NOTE: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each.

[E] COURSE CONTENT:

- 1. Concepts of growth, development and under development** – Indicators and measurement of development – Minimum needs – Physical quality of Life Index.
- (a) Inter-relationship between population and development** – Demo-graphic Transition, Population Trap – Population Policy in developing countries.
 - (b) Nature and problem of unemployment and underemployment in developing countries** – Employment Policies.
 - (c) Concept of Poverty Line** – Indicators and poverty – Dimenation of poverty in third world – Poverty policies and programmes – Inter-relationship between population, poverty, and unemployment.
- 3. Role of Monetary and Fiscal policies in economic development** – Tax structure and policies in developing countries – Taxation, borrowing and deficit financing as a methods of financing – Public expenditure and their effects.
- 4. Transformation of agriculture** – Technological and institutional changes in agriculture and their impact on production, productivity and equity.
- 5. Foreign trade and development** – Inward looking and outward looking trade policy and development – Custom union in developing countries – Foreign

capital, foreign aid and burden of repayment of debt – Transfer of technology–
Multinational Corporations.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. Economic in the Third World: Michael P. Todaro
2. Economics of Development and Planning: S.K.Misra and V.K.Puri
Theory and Practice
3. Economic Planning – Theory and Practice : M. L. Sheth and S. P. Singh
4. Economic Development: Benjamin Higgins

5. Economic in the Third World: Michael P. Todaro
6. Economics of Development and Planning: S.K.Misra and V.K.Puri
Theory and Practice
7. Economic Planning – Theory and Practice : M. L. Sheth and S. P. Singh
8. Economic Development: Benjamin Higgins

M.COM MC-203 ACCOUNTING FOR MANAGERIAL DECISIONS

[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 TEAXHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction to Management Accounting	4	10%
2.	Financial Statement & Ratio Analysis	9	20%
3.	Cashflow Statement	9	20%
4.	Financing Decisions	5	10%
5.	Earnings Management	9	20%
6.	Working capital Management	9	20%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC-203	ACCOUNTING FOR MANAGERIAL DECISIONS (MC-203)	5	0	3	60	3	20	20	100

NOTE: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each.

[E] COURSE CONTENT:

1. 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.

2. 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,

3. Financial Statement & Ratio Analysis

Financial Statements, users of financial information, recent trends in presentation of financial statements, corporate governance & transparency, ratio analysis.

4. Cashflow Statement

Purpose of Cashflow Statement, cash inflow and outflow, cash from operations, cash from investing activities, cash from financing activities,AS-3.

5. 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

6. 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

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. STICE, EARL, K., STICE, JAMES, D., FINANCIAL ACCOUNTING: REPORTING & ANALYSIS, SOUTH-WESTERN CENGAGE LEARNING, INDIAN EDITION.
2. BEAMS, F.A: ADVANCED ACCOUNTING, PRENTICE HALL, NEW JERSEY.
3. DEARDEN, J. AND S.K BHATTACHARYA: ACCOUNTING FOR MANAGEMENT, VIKAS PUBLISHING HOUSE, NEW DELHI.
4. ENGLER, C, LA BERNSTEIN, AND K.R LAMBERT: ADVANCED ACCOUNTING, IRWIN, CHICAGO.
5. FISCHER, P.M., W.J TAYLOR AND J.A LEER: ADVANCED ACCOUNTING, SOUTH-WESTERN, OHIO.
6. KEISO D.E. AND J.J WEYGANDT: INTERMEDIATE ACCOUNTING, JOHN WILEY AND SONS, NY.
7. NARAYANASWAMY, R: FINANCIAL ACCOUNTING: A MANAGERIAL PERSPECTIVE, PRENTICE HALL OF INDIA, DELHI
8. SHUKLA, M.C. AND T.S. GREWAL: ADVANCED ACCOUNTANCY, SULTAN CHAND & CO., NEW DELHI.
9. WARREN, OS. AND P.E FESS: PRINCIPLES OF FINANCIAL AND MANAGERIAL ACCOUNTING, SOUTH-WESTERN, OHIO.
10. MOORE C.L. AND JACDICKE R.K.: MANAGERIAL ACCOUNTING; SOUTH WESTERN PUBLISHING CO., CINCINNATI, OHIO.
11. ANTHONY, ROBERT: MANAGEMENT ACCOUNTING, TARAPORE-WALA, MUMBAI.
12. 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. HORNGRAN, 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. LALL, B.M., AND I.C JAIN: COST ACCOUNTING: PRINCIPLES AND PRACTICE, PRENTICE HALL, DELHI. PANDEY, I.M: MANAGEMENT ACCOUNTING, VANI PUBLICATION, DELHI.
19. WELSCH GLENN A., RONALD W. HILTON AND PAUL N. GORDON: BUDGETING, PROFIT PLANNING AND CONTROL, PRENTICE HALL, DELHI.

M.COM MC-204 ACCOUNTING FOR MANAGERIAL DECISIONS-II

[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

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

[D] SCHEME OF TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Budgets and Budgetary Control	4	10%
2.	Cash Budget	9	20%
3.	Flexible Budget & Zero-Base Budgeting	9	20%
4.	Capital Budgeting	5	10%

5.	Investing Decisions in Securities	9	20%
6.	Additional reporting Analysis: Accounting in Global Market	9	20%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC-204	ACCOUNTING FOR MANAGERIAL DECISIONS-II (MC-203)	5	0	3	60	3	20	20	100

NOTE: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each.

[E] COURSE CONTENT:

7. Budgets and Budgetary Control:

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

8. Cash Budget

Advantages of Cash Budget, Limitations of Cash Budget, Methods of Preparing Cash Budget, Adjusted Earning Method, Balance-Sheet Projection Method, Working Capital Differential Method.

9. Flexible Budget & Zero-Base Budgeting

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.

10. 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.

11. 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.

12. Additional reporting Analysis: Accounting in Global Market

Foreign currency transactions, translating foreign currency financial statements, international financing strategies and reporting practices, role of IASB,

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. STICE, EARL K., STICE, JAMES D., FINANCIAL ACCOUNTING: REPORTING & ANALYSIS, SOUTH-WESTERN CENGAGE LEARNING, INDIAN EDITION.
2. BEAMS, F.A: ADVANCED ACCOUNTING, PRENTICE HALL, NEW JERSEY.
3. DEARDEN, J. AND S.K BHATTACHARYA: ACCOUNTING FOR MANAGEMENT, VIKAS PUBLISHING HOUSE, NEW DELHI.
4. ENGLER, C, LA BERNSTEIN, AND K.R LAMBERT: ADVANCED ACCOUNTING, IRWIN, CHICAGO.
5. FISCHER, P.M., W.J TAYLOR AND J.A LEER: ADVANCED ACCOUNTING, SOUTH-WESTERN, OHIO.
6. KEISO D.E. AND J.J WEYGANDT: INTERMEDIATE ACCOUNTING, JOHN WILEY AND SONS, NY.
7. NARAYANASWAMY, R: FINANCIAL ACCOUNTING: A MANAGERIAL PERSPECTIVE, PRENTICE HALL OF INDIA, DELHI
8. SHUKLA, M.C. AND T.S. GREWAL: ADVANCED ACCOUNTANCY, SULTAN CHAND & CO., NEW DELHI.
9. WARREN, OS. AND P.E FESS: PRINCIPLES OF FINANCIAL AND MANAGERIAL ACCOUNTING, SOUTH-WESTERN, OHIO.
10. MOORE C.L. AND JACDICKE R.K.: MANAGERIAL ACCOUNTING; SOUTH WESTERN PUBLISHING CO., CINCINNATI, OHIO.
11. ANTHONY, ROBERT: MANAGEMENT ACCOUNTING, TARAPORE-WALA, MUMBAI.
12. 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. SCHAFFER: 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. LALL, B.M., AND I.C JAIN: COST ACCOUNTING: PRINCIPLES AND PRACTICE, PRENTICE HALL, DELHI. PANDEY, I.M: MANAGEMENT ACCOUNTING, VANI PUBLICATION, DELHI.
19. WELSCH GLENN A., RONALD W. HILTON AND PAUL N. GORDON: BUDGETING, PROFIT PLANNING AND CONTROL, PRENTICE HALL, DELHI.

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 managers.

[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:

10. Students will learn different Methodology of Research.
11. Students will learn various types of Research Designs and Survey
12. Students will learn how to analyze the various dimensions in the field of Research and Survey.
13. Students will learn the methodology and modes of Research at the different level of the Experiments.
14. Students will learn the various techniques of preparing the Projects and Assignments..

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL (in Hrs)	WEIGHTAGE (in %)
1.	Introduction to Research:	09	20
2.	Data Collection and Description	09	20
3.	Overview of Univariate and Bivariate Analysis	09	20
4.	Basics of Statistical Inference	09	20
5.	Business Forecasting	09	20
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal Practical Work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC- 205	BUSINESS RESEARCH METHODS	5	0	3	60	3	20	20	100

Note : As Assignment (10 Marks) and Presentation (10 Marks) i.e. Practical work is

introduced and it having weightage of 20 Internal Marks.

[E] COURSE CONTENT:

13. UNIT – 1 INTRODUCTION TO RESEARCH:

20%

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.

No. of Lectures-09

14. UNIT – 2 DATA COLLECTION AND DESCRIPTION:

20%

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 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.

No. of Lectures-09

15. UNIT – 3 OVERVIEW OF UNIVARIATE AND BIVARIATE ANALYSIS: 20%

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.

No. of Lectures-09

16. UNIT – 4 BASICS OF STATISTICAL INFERENCE: 20%

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.

No. of Lectures-09

17. UNIT – 5 BUSINESS FORECASTING: 20%

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 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.

No. of Lectures-09

Note: Case studies on all of the above units indicating practical applications of the topics concerned must be included as a teaching pedagogy.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

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

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR

SYLLABUS OF M.COM THIRD SEM

KADI SARVA VISHWAVIDYALAYA

M.COM – SEMESTER - III

M.COM 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 TEAXCHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Basics of Computer	5	10%
2.	Modern Information Technology	5	10%
3.	Introduction to Operating Systems	5	10%
4.	Word Processing	5	10%
5.	Spread Sheets	5	10%
6.	Presentation with Power-Point	5	10%
7.	Introduction to Lotus Smart Suite for Data Sheet Analysis	5	10%
8.	Introduction to Accounting Packages	5	20%
9.	Introduction to Statistical Packages	5	10%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC-301	COMPUTER APPLICATIONS IN BUSINESS & ACCOUNTING (MC-301)	5	0	3	60	3	20	20	100

NOTE: As practical Assignment, Group Discussion and Presentation is introduced having weightage of 20 internal marks.

Course Inputs

1. **Basics of Computer: Computer Hardware:** 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.
2. **Modern Information Technology:** Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia.
3. **Introduction to Operating Systems:** Software needs, operating systems, application softwares, programming languages; DOS; Windows -window explorer, print manager, control panel, paintbrush, calculator, desk top, my computer, settings, find, run; UNIX.
4. **Word Processing:** 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.
5. **Spread Sheets:** Working with EXCEL - formatting, functions, chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.
6. **Presentation with Power-Point:** Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; Show time, sound effects and animation effects.

7. **Introduction to Lotus Smart Suite for Data Sheet Analysis:** Structure of spreadsheet and its applications to accounting, finance and marketing functions of business; Creating a dynamic/sensitive worksheet, concept of absolute and relative cell reference; Using various built-in functions- mathematical, statistical, logical and finance functions; Goalseeking and back solver tools, using graphics and formatting of worksheet, sharing data with other desktop applications, strategies of creating error-free worksheet.
8. **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. Practical knowledge on Wings Accounting and Wings Trade (Softwares).
9. **Introduction to Statistical Packages:** Usage of statistical packages for analyses in research -Lotus and Excel, SPSS; SYSTAT

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.

Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB Publication, Delhi.

Mansfield, Ron: The Compact Guide to Microsoft office; BPB Publication, Delhi.

Norton, Peter: Working with IBM-PC, BPB Publication, Delhi.

O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.

Ullman, J.O: Principles of Database Systems, Galgotia Publications, New Delhi.

M.COM MC-302	INTERNATIONAL FINANCE (MC-302)	5	0	3	60	3	20	20	100
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NOTE: As practical Assignment, Group Discussion and Presentation is introduced having weightage of 20 internal marks.

[E] COURSE INPUTS

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.
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.
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.
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.
5. **Foreign Exchange Risk:** Transaction exposure, translation exposure and economic exposure; Management of exposures - internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management and techniques. Forex derivatives - swaps, future and option and forward contracts.
6. **Multilateral Financial Institutions:** Role of IMF, IBRD and other development banks; International investors and foreign investment institutions.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

- Apte, P.G: International Financial Management, Tata McGraw Hill, New Delhi,
Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi.
Eitman, D.K. and A.I Stenehill: Multinational Business Cash Finance, Addison Wesley, New York.
Henning, C.N., W Piggot and W.H Scott: International Financial Management, McGraw Hill, International Edition.
Levi, Maurice D: International Finance, McGraw- Hill, International Edition.
Rodriqufe, R.M. and E.E Carter: International Financial Management, Prentice Hall, International Edition.
Shaprio, Alan.C: Multinational Financial Management, Prentice Hall, New Delhi.
Yadav, SurendraS., P.K Jain and Max Peyrard: Foreign Exchange Markets, Macmillan, New Delhi.
Zeneff, D. and J Zwick: International Financial Management, Prentice Hall, International Edition.
O' Connor DJ, Bueso AT: International Dimensions of Financial Management; Macmillan, New Delhi.
Pilbeam Keith: International Finance; MacMillan Press, Hong Kong

M.COM MC-303	BANKING AND INSURANCE (MC-303)	5	0	3	60	3	20	20	100
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NOTE: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each.

[E] COURSE CONTENT:

1. Introduction to Indian Banking System:

Reserve Bank of India- Legal framework and main functions, Commercial Banking - public, private, foreign, co-operative sector, Different types of bank accounts, Banker Customer relationship, Customer Service in Banks, KYC Norms and Anti-money Laundering, Indian Banking System

2. Technology in Banks

Payment and settlement system - New Age Clearing Payment and settlement, system - National gateways Payment and settlement system – International, Gateways Retail Banking Priority sector Lending Treasury Management Technology, in Banks, Payment and settlement system - New Age Clearing

3. History and development of Insurance

Risk management and role of insurance, Legal aspects of insurance and essentials of insurance contracts, Classification of insurance, Life insurance : traditional products, market related products, annuities-pension plans riders-business insurance, group insurance and underwriting: selection of lives, pricing in life insurance, History and development of Insurance, Risk management and role of insurance, Legal aspects of insurance and essentials of insurance contracts

4. Claims management in life insurance

Distribution channel and intermediaries, insurance regulation and supervision, Classification of insurance Claims management in life insurance Customer service Management, insurance regulation and supervision Claims management in life insurance Customer service Management

5. Marketing of banking and insurance services

Distribution channel and intermediaries Marketing of banking and insurance services Contemporary issues in banking and insurance, Contemporary issues in banking and insurance

[F] RECOMMENDED BOOKS & REFERENCE 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, Peason
11. Harrington and Neehaus, Risk Management and Insurance, Tata McGraw-Hill

M.COM MC-304 SECURITY MARKET OPERATIONS

[A] RATIONALE

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:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Security Markets - Legal Environment	4	20%
2.	Security Markets	5	
3.	Depository	7	20%
4.	NSC and OTCEI	7	20%
5.	Derivative Trading	9	
6.	Funds from International Markets	9	20%
7.	Credit Rating	4	20%
TOTAL		45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC-304	SECURITY MARKET OPERATIONS (MC-304)	5	0	3	60	3	20	20	100

NOTE: As practical Assignment, Group Discussion and Presentation is introduced having weightage of 20 internal marks.

Course Inputs

1. **Security Markets - Legal Environment:** SEBI Act, 1992, Securities Contract Regulation Act 1956, Companies Act 1956 (various provisions relating to securities), RBI rules and guidelines for FII's.
2. **Security Markets:** 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, organisation of stock exchanges; Listing of securities in stock exchanges; Trading mechanism- screen based trading; Insider trading; Take-overs; Internet based trading.
3. **Depository:** 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.
4. **NSC and OTCEI:** National Stock Exchange and Over the Counter Exchange - role, organisation and management; Listing rules, procedure including formats, formalities; Accounting records for buying/ selling transactions; Nature of transactions - cash and forward; Settlement of trades.
5. **Derivative Trading:** Future and options- concept, meaning and importance; Methods of trading; Valuation of options.
6. **Funds from International Markets:** FII's, Euro issues, ADR's, GDR's and FDI; Guidelines for raising funds from the international markets through various instruments.
7. **Credit Rating:** Meaning and necessity; Credit rating agencies; Methodology of credit rating.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

References

Dalton, John M.: *How the Stock Market Works*, Prentice Hall, New Delhi.

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.

Machi Raju, H.R: *Working of Stock Exchanges in India*; Wiley Eastern Ltd.; New Delhi.

Web site of bseindia.com, nse-india.com.

Chandratre KR., et al: *Capital Issue, SEBI & Listing*; Bharat Publishing House, New Delhi.

Donald E. Fisher, Ronald J. Jordan: *Security Analysis and Portfolio Management*; Prentice Hall, New Delhi.

Ragunathan V: *Stock Exchanges and Investments*; Tata McGraw Hill, New Delhi.

KADI SARVA VISHWAVIDYALAYA - GANDHINAGAR

PROPOSED SYLLABUS OF M.COM FOURTH SEM

Effective from Academic Year: 2011-12

M.COM 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

- (a) To create awareness about the new vistas in accounting in global arena.
- (b) To teach various accounting concepts to the post graduate students.
- (c) 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	2	20%

2.	Forensic Accounting	9	
3.	Environmental Accounting	8	20%
4.	Creative Accounting	8	20%
5.	Human Resource Accounting	9	20%
6.	Social Accounting	9	20%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM (MC-401)	Modern Concepts in Accounting (MC-401)	3(Th)	0	3	60	3	20	20	100

Note: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each.

[E] COURSE CONTENT:

1. Introduction to modern concepts in Accounting

Defination and need of modern concepts in Accounting- Difference between Traditional Accounting concepts and modern accounting concepts.

No of Lectures:- 02

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.

No of Lectures: - 10

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.

No of Lectures:- 08

4. Creative Accounting

Meaning, Definition and Features- Window Dressing Nature and Scope- Case of world com and Enron- Ethics and Creative Accounting a bridge.

No of Lectures:- 06

5. 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 Implementations-**Recent Advancement and Future Directions in Human Resource Accounting.

No of Lectures:- 10

6. 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.

No of Lectures:- 09

Notes:

1. A multiple choice question [Divided into 5 Sub questions] carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.
2. Practical problems in addition to the Multiple choice questions] carrying no less than 60% marks shall be asked.

TEXT BOOK:

NEW VISTAS IN ACCOUNTING: RAJESHWAR C.H., ICAI UNIVERSITY PRESS, FIRST EDI.2005

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

1. FORENSIC ACCOUNTING, DR.VIJAYALAKSHMI.S, ICAI 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 SUGAN C.,POINTER PUBLICATION, JAIPUR
5. CURRENT ACCOUNTING ISSUES, JAIN SUGAN C., ARIHANT PUBLISHIG HOUSE, JAIPUR, 2008
6. HUMAN RESOURCE ACCOUNTING, FLAMHOLTZ ERIC.G, 3RD EDI., 1999

International Accounting (MC- 402)

[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

- (d) To teach the basics of International accounting and global harmonization of accounting and auditing standards
- (e) To teach number of managerial issues in International Accounting.
- (f) To give the basic knowledge of corporate financial reporting across borders.

[C] EXPECTED LEARNING OUTCOMES OF THE PROGRAM

- 5. Students will learn basic of International accounting.
- 6. Students will learn comparison of financial statement analysis of various countries.
- 7. Students will learn harmonization of accounting and accounting standards.
- 8. Students will learn managerial issues in the context of various countries.

[D] SCHEME OF TEACHING AND ASSESSMENT:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Accounting for Currency Exchange rate changes	8	20%
2.	Harmonizing financial reporting standards globally.	10	
3.	Using Corporate financial reports across borders.	9	20%
4.	Selected Financial Reporting and Disclosure Issues in the Global Context	7	20%
5.	Managerial Issues In International Accounting	11	20%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory / Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM (MC- 402)	International Accounting (MC- 402)	3(Th)	0	3	60	3	20	20	100

Note: As practical Assignment and Presentation is introduced having weightage of 20 internal marks carrying 10 marks each.

[E] COURSE CONTENT:

7. Accounting for Currency Exchange rate changes

Overview of foreign currency markets and exchange rates- Foreign Exchange exposure- Accounting for exchange rate fluctuation- Foreign Currency translation in the United states- The International Accounting Standard on Foreign Currency translation.

No. of Lectures: - 08

8. Harmonizing financial reporting standards globally.

Rational for harmonization- Pressures for harmonization- Obstacles to harmonization- Measuring Harmonization- Supra national Organizations engaged in Accounting Harmonization- Current evidence on harmonization- Other harmonization efforts.

No. of Lectures: - 10

9. Using corporate financial reports across borders.

Corporate responses to Foreign users of financial statements- Coping with transactional financial reporting- International Financial statement analysis- Additional Issues in International Financial Statement analysis.

No. of Lectures: - 09

10. Selected Financial Reporting and Disclosure Issues in the Global Context:

Accounting for changing Prices- Accounting for Goodwill and Intangible Assets- Geographic Segment Reporting- Environmental and Social Disclosures.

No. of Lectures: - 07

11. Managerial Issues In International Accounting:

Budgeting and Performance Evaluation- global Risk Management- transfer Pricing – Information technology.

No. of Lectures: - 11

Notes:

3. A multiple choice question [Divided into 5 Sub questions] carrying 20% marks shall be asked as a compulsory question, requiring the students to select option supported by necessary working.
4. Practical problems in addition to the Multiple choice questions] carrying no less than 60% marks shall be asked.

TEXT BOOK:

International Accounting –Saudagaran Shahrokh M.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

7. INTERNATIONAL ACCOUNTING SUMMARIES: A GUIDE FOR INTERPRETATION AND COMPARISON, COOPERS AND LYBRAND, JOHN WILEY AND SONS, SECOND EDITION.
8. ADVANCES IN INTERNATIONAL ACCOUNTING, J. TIMOTHY SALE, ELSEVIER SCIENCE LTD. U.K.
9. ADVANCES IN INTERNATIONAL ACCOUNTING, KENNETH S. MOST, JAI PRESS INC., LONDON, ENGLAND.
10. INTERNATIONAL ACCOUNTING: STANDARDS, REGULATIONS, FINANCIAL REPORTING, GREGORIOU GREG.N. AND GABER MOHAMED.
11. INTERNATIONAL ACCOUNTING : AN INTRODUCTION
ESTERLINE KRISTON, G.L. ENGINEERING COMPANY (LLC)

**KADI SARVA VISHWAVIDYALAYA
M.COM – SEMESTER - IV**

M.COM MC-403 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

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction to E-Commerce	5	10%
2.	Internet Concepts Technologies and Web-site Design	5	10%
3.	Business Models of E-Commerce and Infrastructure	5	10%
4.	Business to Consumer E-Commerce	5	10%
5.	Electronic Payment Systems	5	10%
6.	Business to Business E-Commerce and E-Business	5	10%
7.	Internet Protocols	5	10%
8.	Security Issues in E-Commerce	5	20%
9.	Multi-Media and E-Commerce	5	10%
	TOTAL	45	100%

Sr.	Subject Title & Code	Teaching Scheme	Exam Scheme

No./ Subject Code		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC- 403	E-COMMERCE (MC- 403)	5	0	3	60	3	20	20	100

NOTE: As practical Assignment, Group Discussion and Presentation is introduced having weightage of 20 internal marks.

IEI COURSE INPUTS

- 1. Introduction to E-Commerce:** 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.
- 2. Internet Concepts Technologies and Web-site Design:** 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.
- 3. Business Models of E-Commerce and Infrastructure:** 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.
- 4. Business to Consumer E-Commerce:** Cataloguing, order planning and order generation, cost estimation and pricing, order receipt and accounting, order-selection and prioritisation, order scheduling, order fulfilling and delivery, order billing and payment management; Post sales services.
- 5. Electronic Payment Systems:** 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.
- 6. Business to Business E-Commerce and E-Business:** Need and alternative models of B2B e-commerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, features of EDI service arrangement, Internet-based EDI and FTP-

based messaging. Workflow management, mass customization and product differentiation; Organisation restructuring; Integrated logistics and distribution; Knowledge management issues and role of e-commerce infrastructure.

7. **Internet Protocols:** Layers and networking, OSI layering and TCP layering; TCP, UDP, IP, DNS, SLIP and PPP; Emerging scenario in ISP.
8. **Security Issues in E-Commerce:** 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.
9. **Multi-Media and E-Commerce:** Concept and role of multimedia; Multi-media technologies; Digital video and digitisation of product and customer communication; Desktop video conferencing and marketing; Broadband networks and related concepts; ISDN, ATM, Cell relay.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

Agarwala, K.N. and Deeksha Ararwala: **Business on the Net: What's and How's of E-Commerce: Macmillan, New Delhi.**

Agarwala, K.N., and Deeksha Ararwala: **Business on the Net: Bridge to the Online Storefront: Macmillan, New Delhi.** Cady,

Glee Harrab and Mcgregor Pat: **Mastering the Internet, BPB Publication, New Delhi.**

Diwan, Prag and Sunil Sharma: **Electronic Commerce - A Manager's Guide to E-Business, Vanity Books International, Delhi.**

Janal.D.S: **On-line Marketing Hand Book, Van Nostrand Reinhold, New York.**

Kosivr.David: **Undestanding Electronic Commerce, Microsoft Press, Washington.**

Minoli and Minol: **Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.**

Schneider.Gary P: **Electronic Commerce, Course Technology, Delhi.**

Young, Margaret Levine: **The Complete Reference to Internet, Tata McGraw Hill, New Delhi.**

O'Brien J.: **Management Information Systems, Tata McGraw Hill, New Delhi.**

Parag Diwan and Sunil Sharma, **E-Commerce - A Managers Guide to E-Business; Excel Books, New Delhi.**

M.COM MC-404 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:

UNITS	TOPICS	INSTRUCTIONAL HRs.	WEIGHTAGE (%)
1.	Introduction to International Marketing and Marketing Environment	9	20%
2.	Foreign Market Selection	9	20%
3.	4P's of Marketing	9	20%
4.	International Marketing Planning, Organising and Control	9	20%
5.	Emerging Issues and developments in international marketing	9	20%
	TOTAL	45	100%

Sr. No./ Subject Code	Subject Title & Code	Teaching Scheme		Exam Scheme					
		Theory/ Practical	Tut	University Theory		Internal Theory (sessional & objective)		Internal practical work	Total Marks
				Hrs.	Max Marks	Hrs.	Max Marks	Max Marks	
M.COM MC-404	INTERNATIONAL MARKETING (MC-404)	5	0	3	60	3	20	20	100

NOTE: As practical Assignment, Group Discussion and Presentation is introduced having weightage of 20 internal marks.

Course Inputs

- 1. Introduction to International Marketing and Marketing Environment:** 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.
- 2. Foreign Market Selection:** Global market segmentation; Selection of foreign markets; International positioning.
- 3. 4P's of Marketing:**
 - 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.

4. **International Marketing Planning, Organising and Control:** Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.
5. **Emerging Issues and developments in international marketing:** Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; WTO.

[F] RECOMMENDED BOOKS & REFERENCE MATERIALS

Czinkota, M.R: International Marketing, Dryden Press, Boston. Fayerweather,

John: International Marketing, Prentice Hall, New Delhi. Jain, S.C:

International Marketing, CBS Publications, New Delhi. Keegan, Warren J.:

Global Marketing Management, Prentice Hall, New Delhi.

Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.

Paliwoda, S.J (ED): International Marketing, Reader, Routledge, London.

Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.

Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.

Vsudeva P.K., International Marketing; Excel Books, New Delhi.

PROJECT WORK GUIDELINES

KADI SARVA VISHWAVISYALAYA

MASTER OF COMMERCE



APRIL 2011

1. OBJECTIVES

The overall objective of the project work is to provide the students an opportunity for gaining insight into the business scenario and to understand the real problems faced by the organizations and commerce.

2. SELECTION OF PROJECT

The first crucial step in the project work is selection of a suitable problem for research. The problem/topic should be such that considerable information or data could be obtained for analysis and study. There should also be scope for applying some management concepts and managerial tools of analysis in decision making.

A common difficulty faced by the students is that some of the organizations do not offer a subject of study suitable for a Project. The project may be too simple or too narrow in scope. It is here that the student has to use his/her skill and tact in negotiating with the organization and get a subject amenable for research. If it becomes difficult to get a suitable project from an organization, it is advisable for the student to seek a project elsewhere rather than undertaking one which cannot give adequate scope for employing concepts and techniques of commerce.

A project work need not necessarily be done in a business or industrial organization. Students can take up projects of academic in nature, dealing with industry wide problems or those which cut across industries. The faculty guide will be able to help the student to select a topic of this nature. The students are advised to collect review of literature for the academic research projects, before deciding a topic for study.

3. AT THE ORGANISATION

- # Take your identity card with you.
- # Maintain a Logbook and record all the information gathered and work done daily.
- # Faculty may visit your organization at any time to assess the progress of your work.

a) REPORT FORMS

After joining the organization the student must send one copy of the duty report form (Enclosed) to the Programme Co-ordinator (M.COM) on or before December-31st in the 4th semester, one copy to the company and have the other copy for their reference.

b) ACQUAINTANCE

Corporate Project

The first job of the student would be to discuss with the organization and departmental heads, executives, field level personnel for general acquaintance, to know their programs and activities and also to understand the topic/problem chosen for research.

Academic Project

The student must discuss with the faculty guide about the research problem and decide the topic.

c) RESEARCH PROPOSAL

The student has to prepare a tentative research proposal along with the time schedule for completing the various tasks. For example, the proposal should give a brief background about the industry, company, product profile, global and domestic scenario, justification/need for the study, general and specific objectives, scope of the study, tentative methodology covering details on sampling methods, sample size, data requirements both primary and secondary data, data collection method and a rough draft of the schedule/questionnaire.

d) APPROVAL OF RESEARCH PROPOSAL

After preparing the research proposal, the student should preferably have preliminary discussion with both organizational guide and faculty guide before proceeding further.

e) ATTENDANCE CERTIFICATE

On the completion of the project and before leaving the organization, a certificate from the company specifying the title of the project and period of stay has to be obtained in the format given below in the office letterhead.

ATTENDANCE CERTIFICATE

(Specimen copy)

This is to certify that Mr/Ms. _____ has done his/her project on _____ for this company, from _____ to _____

(Signature of Company Guide with date & seal)

f) DO's & DONT'S :

- > You are required to strictly observe the office timings and other norms of office discipline prevailing in the organization to which you are assigned.
- > Information obtained from the organization, formally or informally, orally or in writing, should be treated in strict confidence and no information should be disclosed to anybody or mentioned in the report unless it is cleared by the organization before hand.
- > You are advised to seek clarification from the Chairperson, Corporate Relations Cell on what the organization has agreed to offer in terms of stipend or other facilities. You are not supposed to bargain for anything more from the organization.
- > In case the organization prefers to disburse the stipend offered, if any, through the institute, you may please write to the Chairperson, Corporate Relations Cell immediately so that arrangements may be made to collect and pass it on to you in due course.

- > Otherwise the institute does not accept any responsibility for reimbursement of cost of your travel, boarding, lodging or any such expenses connected with the assignment.
- > You are advised to take care of your health and make your stay comfortable in the place of work.
- > You are advised to be extremely tactful while discussing with people and avoid asking annoying, irrelevant or trivial questions.
- > You are also advised to keep off politics, gossips and other interpersonal controversies, if any, within the organization.
- > You are supposed to bear in mind that you are going there as a student in quest of knowledge and not as an Auditor / Investigator.

4. EVALUATION

Purpose

- To understand the experience and insight gained by the student on various aspects of commerce.
- To know the individual's competency in conducting a research work.

Components of Evaluation

- The student has to make presentation of his/her findings and recommendation to the executives if necessary.
- The student must submit the project report along with the executive summary to the Program Coordinator. The students should make a presentation to the class and a faculty team on the project. A separate schedule would be put up for the same.
- The project work submitted is equal to 5 credits (i.e. 1 subject). The breakup is as under

Evaluation of Project Work			
Sl.No.	Evaluated by	Criteria	Marks
1.	Institution	<ul style="list-style-type: none"> • Quality • Depth & Breath of analysis, • coverage, • scope and content • project fulfillment • data collection ability in the field (if any) • implementability 	60
2.	Internal & External Examiners (jointly)	<ul style="list-style-type: none"> • Viva-voce Examination 	40
		TOTAL	100

5. RESEARCH REPORT

Report writing:

This is to serve as a guide to the students in the presentation of research report. While the ideas, the findings and the inferences are of primary importance, their consideration by the reader depends in a large

measure upon an orderly presentation. Normally there are three main parts each of which may have several sections indicated below.

The preliminaries : it is composed of

	The Title page
ii.	Certificate from sponsoring company
iii.	Bonafide Certificate
iv.	Acknowledgement
v.	Table of contents
vi.	List of tables
vii.	List of figures
viii.	List of appendices
ix.	List of abbreviations used
x.	Executive summary

The text composed of

- i. Introduction
- ii. Methodology
- iii. Analysis and interpretation
- iv. Findings and Inference
- v. Recommendations / Suggestions

The reference matter composed of

- i. Appendix
- ii. Bibliography

FORMAT FOR TYPING:

- Font : Times New Roman / Bookman Old Style
- Font Size : Heading: 12 pts. Body Text : 11 Pts.
- Paragraph : Double Line spacing
- Margin : 1.5" all the sides
- COLOR FOR BINIDNG : Grey Color (soft bound)

> Title Page

The title should be precise and clear. The title should not claim more for the study than it actually delivers. It should also not be stated very broadly that it seems to provide an answer that can't be generalized, either from the data collected or methodology adopted. The title page format will be as per format given on the next page.

“TITLE OF THE PROJECT”

A PROJECT SUBMITTED FOR THE 3RD SEMESTER OF

MASTER OF COMMERCE



Guided by:

DR. R.D. PATEL

HOD OF COMMERCE

& INCHARGE OF M.COM

KADI SARVA VISHWAVIDHYALAYA

Submitted by:

[NAME OF STUDENT]

[ENROLLMENT NO.]

Faculty of Commerce

Kadi Sarva Vishwavidyalaya

M.Com. Semester-3-2011-12

CERTIFICATE

This is to certify that the project work titled

[PROJECT TITLE]

is a bonafide work done by

[NAME OF THE STUDENT]

[ROLL NO]

for the award of degree of

Master of Commerce

**[Name of the Principal]
Head of the Institute**

[Name of the Guide] Faculty Guide

Submitted for the Viva-Voce examination held on _____

(Signature of Internal Examiner with date)

(Signature of External Examiner with date)

Acknowledgement

Normally it should not exceed one page and should be written in third person. When written in first person it should be signed by the researcher. Generally it includes

- i. A word of thanks to guide and other faculty
- ii. Gratitude to people in the organization
- iii. Appreciation to typist, computer centre. etc.,

[Name of the Student]

CONTENTS

Description	Pageno.
Acknowledgement	(i)
Contents	
List of tables	
List of figures	
List of symbols, Abbreviations or Nomenclature (optional)	
Executive summary	
1. Introduction	1
1.1. Topic	
1.2. Industry	
1.3. Company	
1.4. Review of literature (if necessary)	
2. Methodology	
3. Analysis & interpretation	
4. Findings & inferences	
5. Recommendations	
6. Conclusions	
Appendices	
Bibliography	

The main headings are numbered serially. The subheadings are indented two spaces to the right under the concerned main headings. Page number starts from the introduction chapter.

> List of tables & figures

Separate pages for tables and figures should follow the table of contents. Sometimes both tables and figures are given together in the same page itself.

Figures refer to maps, drawings, graphs, charts, diagrams and photographs.

The full titles of the tables and figures, worded exactly as they appear in the text, are presented with corresponding/consecutive numbers and page location.

LIST OF TABLES		
S.no	Table title	Page No.

Executive summary

[Type abstract with two line spaces between paragraphs : 1 page (min) & 2 pages(max)]

It includes organisation profile, justification with emphasis on the objectives, methodology, key findings and recommendations of the study.

[chapter title]

chapter [No.]

CHAPTER {CHAPTER NO.} {CHAPTER TITLE}

1.1. [Sub Title 1]

[Start typing here with two line spaces between paragraphs]

1.2. [Sub Title 2]

[Start typing here with two line spaces between paragraphs]

[chapter title]

chapter [No.]

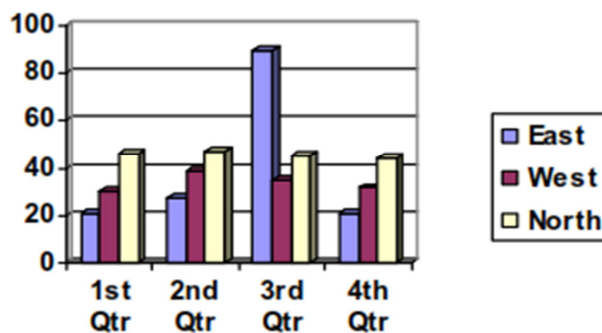


Figure 1.1 [Title of the chart]

Table 1.1 [Title of the table]

Description	frequency	Percentage
Male	8	80
Female	2	20

$$r = \frac{\sqrt{1 + \left[2l \left\{ \frac{f_f}{F_n} \right\} \right]^2}}{\sqrt{\left\{ 1 - \left(\frac{F_f}{F_n} \right)^2 \right\}^2 + \left\{ 2l \left(\frac{F_f}{F_n} \right) \right\}^2}} \quad (1.1)$$

THE BODY OF THE REPORT

Chapter 1:

Introduction

It presents the problem statement, justification, objectives, hypothesis, scope, limitations and a plan of project work or organization of the report.

This chapter should be used to introduce the project to the reader and arouse interest in him/her. For example, it should give background information of the industry, company and the product profile and justification or need for the study, the statement of the nature and importance of the problem with specific questions to be answered.

Against this backdrop, the objectives of the study should be specified. The general objective is stated in broad terms. The specific objectives should help in achieving the general objective and therefore should be well within the framework of the general objective.

Scope of any investigation is dependent on several factors such as time, money, available to the investigator, availability of sample, accessibility of the investigator to the respondents, etc. So, scope of any research can be given only with reference to the limitations. Presentation of limitations facilitate easy reading of the reader, serves as a source of research problem for potential (future) researchers who can conduct a similar study by relaxing one or few of the constraints specified, etc. and therefore limitations can be accommodated in the introduction chapter.

Chapter 2:

Methodology

This chapter includes overall research design namely population, sampling method, sample size taken, primary data gathered, sources of secondary data, methods of data collection and analytical tools used.

Chapter 3:

Analysis and Interpretation (or) Results and Discussion

The information/data collected with reference to the specific objectives of the study should be analyzed and presented in an organized manner. The data gathered can be presented in the form of tables/graphs.

The tables/figures should have a table number, title, units used, source and footnote if required. Either upper case Roman numerals (I, II,..) or Arabic numerals (1, 2a) can be used for numbering but should follow the same pattern throughout the report. Give an introduction to the tables, present the tables and then interpret and draw inference from the tables.

Chapter 4:

Findings and Inferences

The findings of the study are presented in this section. Findings should be drawn based on the analysis of data. Inferences made should be meaningful.

Chapter 5:

Recommendations or Suggestions

Recommendations made should be practical taking into account all the difficulties that may arise in implementing them given the company's resources, policies etc.

The Reference Matter

Appendix

An appendix is used for additional or supplementary materials which has not found place in the main text. The materials that can be included here are original interview schedules/questionnaire, copies of covering letters used, documents and long explanatory notes to the text, statistical tests used and tables referred and any other material of considerable reference value.

Bibliography

The books, journals, reports and other sources of secondary data according to alphabetical order of last name (surname) of the author are listed in the format given below: **Book**

James A T Stoner et.al., *Management*, (6th ed; New Delhi: Prentice Hall of India Pvt. Ltd, 1997) Ch.II, p.584.
Kothari C R, *Research Methodology: Methods and Techniques*, (2nd ed; New Delhi:Viswa Prakasham, 1996) Ch.I, pp.30-38.

Articles

Nirmala Banerjee, *Trends in Women's Employment*, Economic and Political Weekly, Vol. 4(2):1989, pp. 1022.

Ramu S Deora, *Child Labour in India*, The Hindu, June 14, 1998, p.6.