

Shree H. V. P. Mandal's
**Degree College of Physical Education,
Amravati.**

(An Autonomous College)
FACULTY OF COMMERCE
(COMMERCE GROUP)



CURRICULUM SCHEME AND SYLLABUS
OF
MASTER OF COMMERCE
(Credit Based Semester Pattern)
Program Code: MCOM
Introduced from the Session 2015-2016

PROGRAMME OUTCOME:- The following programme outcomes are attained after completion of this PG programme.

PO.1:-Students become successful professional in industry, Government, academia, research, entrepreneurial pursuit and consulting firms.

PO.2:-Able to contribute to the society as broadly educated, expressive ethical and responsible citizen with proven expertise.

PO.3:-Capable to achieve peer-recognition as an individual or in a team through demonstration of good analytical, design and implementation skills.

PO.4:-successfully pursue lifelong learning to fulfill their goal.

PROGRAMME SPECIFIC OUTCOME:-

PSO.1:- the students will develop an ability to apply knowledge acquired in problem solving.

PSO.2:- Ability to work in team with enhance communication and interpersonal skills.

PSO.3:-The student will be ready for employment in functional areas like accounting, taxation, banking & insurance.

PSO.4:- Ability to start entrepreneurial ability.

PSO.5:- To inculcate ethical values, team work, leadership & managerial skills.

PSO.6:- Student will exhibit inclination towards pursuing professional courses such as Chartered Accountant (CA)/ Company Secretary (CS)/ Certified Management Accountant (CMA)/ Chartered Financial analyst (CFA).

**Prescribed Syllabus of
First year M.Com Semester I**

Subject Code	16MCOM101	
Subject Name	Managerial Economics	
Short Name	ME	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of Economics • The student should be aware about the concepts of Economic Welfare & Theories of Economics 		
Objectives:		
<ul style="list-style-type: none"> • The paper seeks to equip the student with the Analytical tool of Economics and apply the same to rational Managerial decision making. • To develop Economic way of thinking in dealing with practical business problem and challenges 		
Sr .No.	Contents	Total Lect.
1	Introduction to Managerial Economics: Meaning, definition and concept of managerial economics, features and significance of managerial economics, role of managerial economics, objectives and scope of managerial economics, Difference between managerial economics and economics	19
2	Fundamental concepts of Managerial Economics: Meaning of micro and macro economics, Importance of micro and macro economics, Firms and Industry, forms of ownership, Types of business goals,	19
3	Market Structure: Meaning and definition of market, Classification of market structure, Perfect competition and it's features, Monopoly and types of monopoly, oligopoly and it's features, Monopolistic competition.	18
4	Pricing policies and methods: Meaning of pricing policies, Objectives of pricing policies, Factor influencing pricing policies, Factor involved in pricing policies, methods of pricing, dual pricing.	19
Reference Books :		
<ul style="list-style-type: none"> • Mithani D.M, Managerial Economics; Theory and applications, Himalaya Publications • Appannaiah H.R,S.Shanthi. .Ramanath H.R Managerial Economics;. Himalaya Publications • Pandey K.M Pandey, Manas Managerial Economics Himalaya Publications • Jhingan,.Principles of Economics; Himalaya Publications 		
Course Outcomes:		
<ul style="list-style-type: none"> • They are able to manage good economy in a firm and take steps to attain its goal • They are able to identify the different market concept • They are able to write the meaning and different methods of pricing 		

**Prescribed Syllabus of
First year M.Com Semester I**

Subject Code	16MCOM102	
Subject Name	Accounting For Managers	
Short Name	AFM	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of Financial Management and its Implementations. • The student should be aware about formats and rules regarding Financial Management. 		
Objectives:		
<ul style="list-style-type: none"> • The objective of this course is to acquaint the students regarding various accounting managerial decision concepts and its application in managerial decision making. 		
Sr. No.	Contents	Total Lect.
1	Financial Accounting: Concept, Importance and Scope, Accounting Principles, Journals, Ledgers, Trial Balance, Preparation of Final Accounts of sole trading with adjustments.	20
2	Analysis and Interpretation of Financial Statement: Meaning, Importance, Method and Technique. Ratio Analysis. Fund Flow Analysis and Cash Flow Analysis.	19
3	Cost Accounting: Meaning, Importance, Method, Techniques, Classification of Costs and Cost Sheet. Process Costing.	18
4	Management Accounting: Concept, Need, Importance and Scope. Budget: Meaning, Need, Objectives, Essential of Budgeting. Standard Costing and Variance analysis (Material, Labor), Managerial Costing and its application in Managerial Decision Making.	18
Reference Books-		
<ul style="list-style-type: none"> • Singhal A.K., Ghosh Roy, H.J. 'Accounting for Managers'. JB Publishers and Distributers, New Delhi. • Pandey I.M., 'Management Accounting'. Vikas Publishing House, New Delhi. • Horngen, Sundem, & Stratton, 'Introduction to Management Accounting'. Pearson Education, New Delhi. • Hansen Mowen, 'Cost Management'. Thompson Learning. • Jain S.P., Narang K.L., 'Advanced Cost accounting'. Kalyani Publishers. 		
Course Outcomes:		
<ul style="list-style-type: none"> • Students can explain the basics financial accounting concept. • They are able to journalize the management accounting and budgeting. • Students are able to prepare cost sheet. 		

**Prescribed Syllabus of
First Year M.Com Semester I**

Subject Code	16MCOM103	
Subject Name	Management Concept & Applications	
Short Name	MCA	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of Management concept • The student should be aware about behavior in organization and organizational structure. 		
Objectives:		
<ul style="list-style-type: none"> • The objectives of this course are to expose the students to basic concepts of management. • To enable them to gain appreciation for emerging ideas, technique, procedure and practices in the field of management. 		
Sr. No.	Contents	Total Hrs.
1	Conceptual Framework of Management :- Meaning, Definition, Characteristics, Functions of Management; Roles of managers, Managerial skills, Difference between Administration and management.	18
2	Development of Management Thought :- Scientific Management : Introduction, Principles of scientific management, Features of scientific management. Approaches of Management System Approach: Meaning , Definition, Elements of System Approach. Contingency Approach: Meaning, features of Contingency Approach.	20
3	Planning and Decision Making:- Planning: Meaning, Definition. Nature, Importance, steps in Planning Process, Methods of Planning. Decision Making:- Meaning, Definition, Characteristics, Process of Decision making, types of Decision.	18
4	Management of Control and Management:- Control: Meaning, Definition, Need of control, Steps in control process, Essentials of effective control system. Co-ordination: Meaning, Definition, Need of Co-ordination, Techniques of co-ordination.	19
Reference Books:		
<ul style="list-style-type: none"> • Ramasamy T. 'Principles of Management', Himalaya Publication House. • Tripathi P.C., Reddy P.N., 'Principles of Management', Mc-Graw Hill Publications. • Moshal B.S. 'Principles of Management', Ane Books Private Ltd. • Gupta R.S., Sharma B.D., Bhalla N.S. 'Principles of Management', Kalyani Publishers • Bhirud Suresh, Naphade Bhaskar, 'Principles of Management', Diamond Publications. 		
Course outcome :		
<ul style="list-style-type: none"> • The students will understand the concept of management and role of managers • The students will capable to make plan and make appropriate decision • They capable to understand need of management control and co-ordination. 		

**Prescribed syllabus of
First Year M.com semester I**

Subject code	16MCOM104	
Subject Name	Business Communication Skill	
Short Name	BCS	
Total Teaching Lectures	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of English and its vocabulary. • The student should be aware about basic concepts of communication. 		
Objectives:		
<ul style="list-style-type: none"> • To acquaint the students with fundamentals of communication, help them honing oral, written and non-verbal communication skills and transform their communication abilities. 		
Sr. No	Contents	Total Lect.
1	Purpose And Process Of Communication: paths of communication; oral communication; noise, barriers to communication; listening process, types of listening, essentials of good listening; telephonic communication.	20
2	Presentation skills: Prerequisites of effective presentation, format of presentation; venue of presentation and effectiveness of presentation communication skills for group discussion and interviews.	20
3	Non Verbal Communication: gestures, handshakes, gazes, smiles, hand movements, styles of working , voice modulations, body sport for interviews; business etiquettes; business manners of people of different cultures , managing customer care.	18
4	Written Communication: mechanics of writing, report writing, circulars, notices, memos, agenda and minutes; business correspondence – business letter format, style of letter arrangement, types of letters, telex managers, electronic mail, diary writing, development resume.	17
Reference Books :		
<ul style="list-style-type: none"> • Kaul. Asha. Business Communication' PHI , New Delhi. • Kaul. Asha. Effective . Business Communication' PHI , New Delhi. • Chaturvedi.P.D. Chaturvedi Mukesh. Business Communication' pearson Education. • McGrath EH. Basic managerial skills for All' PHI , New Delhi. 		
Course outcomes:		
<ul style="list-style-type: none"> • Able to facilitate the exchange of thoughts and ideas in an effective and methodological way. • Skills in speaking in official and formal situations and in writing letters, e-mail, messages, reports and memorandum. • Enable to take up all business related writing tasks with ease and confidence. 		

**Prescribed syllabus of
First Year M.com semester II**

Subject code	16MCOM105	
Subject Name	Quantitative analysis	
Short Name	QA	
Total Teaching Lectures	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of Statistics. • The student should be aware of how Quantitative Analysis is used in a firm. 		
Objectives:		
<ul style="list-style-type: none"> • The objective of this paper is to acquaint the students with various statistical tools & techniques used to business decisions making. 		
Sr. No	Contents	Total Lect.
1	Introduction to Quantitative Analysis- Definition of Statistics, Business Statistics concepts, scope of statistics, measures of central Tendency[Mean, Median, Mode]- simple, Discrete & continuous.	20
2	Measures of Dispersion- Standard Deviation, Mean Deviation & Quartile deviation & their co-efficient Non-Parametric Tests: Chi-Square test & its uses. Association of Attributes: Meaning, Difference between co-relation and Association, Class frequency.	19
3	Correlation & Regression Analysis- Co-efficient of Karl Pearson correlation, Limit of the values of co-efficient of correlation, concurrent deviation, correlation method, standard error & probable error. Meaning of regression analysis, difference between correlation and regression analysis, regression equation, regression coefficient	16
4	Index Numbers: Meaning and types, problems in the construction of index numbers, methods of constructing index numbers, test of adequacy of index numbers formulae. Theoretical distribution: Normal distribution – Characteristics and applications. Analysis of Time Series: Utility of Time series Analysis , Components of Time series.	20
Reference Books :		
<ul style="list-style-type: none"> • Elhance D.N. Fundamentals of Statistics'. Kitab Mahal. 2008. • Gupta S.P. Statistical Methods'. S. Chand & Sons . 2009. • Gupta S.C & Kapoor V.K. Fundamentals of Applied Statistics. S.Chand & Sons. 2009. 		
Course Outcomes:		
<ul style="list-style-type: none"> • Students know the concept of mean ,median and mode. • They gain practical knowledge how to calculate co-relation • They are confident in solving practical problems on index number. 		

**Prescribed syllabus of
First year M.Com Semester II**

Subject code	16MCOM106	
Subject name	Marketing Management	
Short name	MM	
Total Teaching Lect.	75	
Total credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of basics of marketing. • The student should be aware about the basic concept of marketing. 		
Objective:		
<ul style="list-style-type: none"> • To exposed students to basic marketing management concept. • To make how marketing management works on a business scale. 		
Sr.no	Contents	Total lect.
1.	<p>Fundamental of marketing:</p> <p>Introduction, Meaning, definition, concept, evolution of marketing scope, marketing mix, difference between marketing and selling, marketing environment.</p>	19
2.	<p>Buyers Behavior and Market Segmentation :</p> <p>Buyer behavior: Introduction factor affecting consumer behavior, buying decision process, difference between customer and consumer.</p> <p>Market segmentation :Introduction, bases for a market segmentation</p>	18
3.	<p>Channels of Distribution and Promotion:</p> <p>Channels of distribution: introduction, types of channels of distribution, retailers and functions of retailers, physical distribution and types of distribution function.</p> <p>Promotion: introduction, promotion mix, sells promotion, Advertising personal selling, publicity.</p>	20
4.	<p>Global Marketing: emergency of global marketing strategies, orientation to global marketing decision, global marketing environment alternative, global marketing strategies difference between MNCs and global companies.</p>	18

Reference Books:

- sherlekar :Marketing mabnagement,Himalaya publicituy house.
- Ramaswami V.S.Namakumari s,marketing management,macmillian publication,India
- Philips Kotlar,marketing management personal prentice Hall.
- Cundiff And Still,Basics marketing

Course outcomes:

- Identify core concepts of marketing and the role of marketing in business and society.
- Knowledge of social, legal, ethical and technological forces on marketing decision-making.
- settings Ability to develop marketing strategies based on product, price, place and promotion objectives.

**Prescribed syllabus of
First year M.Com Semester II**

Subject code	16MCOM107	
Subject name	Organization Behavior	
Short name	OB	
Total teaching Lect.	75	
Total credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of management concept. • The student should be aware about the behavior in an organization and organization structure. 		
Objective:		
<ul style="list-style-type: none"> • To enable top learn the business enterprise system and how it is organized and managed. • To provide the student latest development. Theories and principals of various behavior aspects in an organization. 		
Sr.no	Content	Total lect.
1.	Foundation of organization behavior: Meaning ,definition, important, nature, scope contribution discipline to O, Models of OB.	18
2.	Individual behavior: Perception: concept; Factor affecting perception, Attitude and values :Concept ,formation of attitude, definition, type of value, difference between attitude and value. Personality: concept, types of personalities, Motivation:meaning,maslows need Hierarchy Theory	19
3.	Groupe Behavior: Group dynamic:Meaning, importants,type of groups,theories of group formation. Group decision making-maeaning,process,advantages and disadvantages	19
4	Organisation Behavior: Organisation communication : Process,channels Organisational conflicts:Meaning,soures,types Organisational change: Concept,type,resistance to change.	19
Reference Books:		
<ul style="list-style-type: none"> • Dr.khanka.s.s..'organisational Behavior',s.Chand • chandan.jit.s..'organisation behavior',vikas publication house • Rao subha.p...Organization bbehavior,Himalaya publication 		
Course outcomes:		
<ul style="list-style-type: none"> • They capable to categorized the personalities of an individual. • The students will understand the procedure pattern of organizational politics etc. • The students will capable to design an organizational structure . • They capable to understand need and procedure of individual motivation. 		

**Prescribed syllabus of
First Year M.com semester II**

Subject code	16MCOM 108	
Subject Name	Strategic Management	
Short Name	SM	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of Strategic Management. • The student should be aware of how strategy is used in a firm. 		
Objectives:		
<ul style="list-style-type: none"> • The objective of this course is to develop understanding about Strategic process and their impact on a firm 		
Sr. No	Contents	Total Lect.
1	Concept of strategy: Definition of strategy, objective and goals. Approaches to strategic decision making. Functional levels strategies, strategic management and strategic management process.	20
2	Environmental Analysis and Diagnosis: Concepts of environment and components of environment, environment scanning and appraisal, SWOT analysis, strategic advantages analysis and diagnosis.	19
3	Strategy formulation and choice: Strategic alternatives, Diversification, Integration, Merger and take over, factor affecting strategic choice.	16
4	Implementation of Evaluation of Strategies: Implementation of strategy, Interrelationship between strategy formulation and implementation, Strategic control-Techniques of strategic evaluation of control.	20
Reference Books :		
<ul style="list-style-type: none"> • Bowman Cliff. Strategic Management. PHI. 2003. • John Pearce. Strategic Management. TMH. 		
Course Outcomes:		
<ul style="list-style-type: none"> • They will understand the functional levels of strategies. • They will able to do environment scanning and appraisal. • They will understand the concept of mergers and takeovers. • They will ready to differentiate between strategy formation and implementation 		

**Prescribed Syllabus of
Second Year M.Com Semester I**

Subject Code	16MCOM201	
Subject Name	Research Methodology	
Short Name	RM	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The students should have the basic knowledge of research • To equip the students with the basic understanding of the research methodology 		
Objectives:		
<ul style="list-style-type: none"> • To expose students to basic concept of research methodology • To make students acquaint with different methods of research 		
Sr. No.	Contents	Total Hrs.
1	Introduction To Research:- Meaning, objective, scope, Importance, limitation, Research Methodology	18
2	Data Collection & Research Design:- Meaning of data collection, Types of primary data and secondary data, different between primary data and secondary data ; Meaning of research design , types of research design, essential of good research design.	19
3	Sampling and scaling:- Meaning of sampling steps in sampling design , types of sample design Concept of scaling, technique of scaling, basis of scale classification	19
4	Data analysis & interpretation :- definition of hypothesis, Characteristics and types of hypothesis, Meaning and process of data analysis ; meaning of interpretation and technique of interpretation ; Report writing.	19
Reference Books :-		
<ul style="list-style-type: none"> • Kothari. C.R; “Research Methodology”;New age International Publication • Dr. Kumar; “Research Methodology”;Lakshami Narain Agrawal Publication • Saravanavel. P.;”Research Methodology”; Kitab Mahal Publication. 		
Course Outcomes:		
<ul style="list-style-type: none"> • Understand the various objectives of foundation of research and review of literature. • Students will be enough capable to prepare questionnaire. • Widely analysis the various classifications of research and evaluation and experimental research statistical method and research survey. 		

**Prescribed Syllabus of
Second Year M Com Semester I**

Subject Code	16MCOM202	
Subject Name	Ecommerce	
Short Name	ECOM	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites :		
<ul style="list-style-type: none"> • The student should have the basic knowledge of Ecommerce • The student should be aware about basic concepts of computer and Internet 		
Objective :		
<ul style="list-style-type: none"> • To expose students to basic concepts of computer and Internet • To make students acquaint with concept of E commerce and E business 		
Sr. No.	Contents	Total Hrs.
1	Overview of Ecommerce:- Meaning and Definition, Function of Ecommerce, Signification, Advantages and disadvantages of Ecommerce , Types of Ecommerce.	18
2	Ecommerce and Internet:- Evaluation of Internet , Components of Internet World, Category of network – LNA,WAN, Concept of EDI ,EDI Based Business, Advantages of EDI.	19
3	Electronic market:- Introduction to E –market ,online shopping, Advantages of online shopping , B to B Market, future trends of B to B market mix, Advantages B to B E commerce	19
4	Electronic payment security & E security:- Introduction to Electronics Payment system, Traditional payment system, Modern payment system. Introduction to E security , cyber attack practical types secure E-business.	19
Reference Books:		
<ul style="list-style-type: none"> • Joseph P.T , S.J.; “ E- Commerce An Indian perspective “;PHI Learning Private ltd. • Murthy C.S.V.;”E-Commerce “ ; Himalaya Publishing House. • Bajaj Kamlesh K.,Nag Debjani ;”E- Commerce “;MC Graw Hill Education. 		
Course Outcomes:		
<ul style="list-style-type: none"> • Student understand the difference between traditional and modern commerce • Students to have enough knowledge about the electronic commerce by various aspects • Students have a practical knowledge about the impact of ecommerce in present Era. 		

**Prescribe syllabus of
Second year M.com Semester 1**

Subject Code	16MCOM203		
Subject Name	Banking and Insurance Services		
Short Name	BIS		
Total Teaching Lect.	75		
Total Credits	05		
Prerequisites:			
<ul style="list-style-type: none"> • The student have the basic knowledge of banking and insurance concept • The student should be aware about banking and insurance structure 			
Objectives:			
<ul style="list-style-type: none"> • The objectives of this course are to expose the students to basic concepts of banking and insurance • To enable them to gain appreciation for emerging ideas, techniques, procedures, and practices in the field of management 			
Sr no	CONTENTS	TOTAL LECT	
1	Commercial banks: introduction, functions, nationalization of commercial banks, mobilization of resources, on performing assets{N.P.A}	18	
2	RBI, SBI, and Co-Operative Banks: R.B.I: Introduction and function, RRB: introduction and function. Co-operative Bank: Introduction and Function. SBI: introduction and function.	20	
3	Nature and Scope of Insurance: Need And Importance of insurance, General principles of insurance, insurance as a social and business security tool, privatization of insurance and its effects.	18	
4	Kids of Insurance: Life Insurance, Fire Insurance, Marine insurance, crop Insurance, Livestock Insurance. Other Forms of Insurance Cover: Personal, Motor, accident And other Liability cover.	19	
Reference Books :			
<ul style="list-style-type: none"> • Bhatt V.V. “FINANCIAL SYSTEM” : New Delhi • PERIASAMY P. “principles and practices of insurance”. Mumbai Himalaya Publication House 			
Course outcomes:			
<ul style="list-style-type: none"> • Students are aware about banking operations from different aspects of the bankers • Students have learned about concept of insurance. • Students understand about RBI and its functions 			

**Prescribed Syllabus of
Second Year M.Com Semester I**

Subject Code	16MCOM204	
Subject Name	Financial Marketing and Services	
Short Name	FMS	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites		
<ul style="list-style-type: none"> • The students should have the basic knowledge of Financial market and services • The students should be aware about basic concept of financial market 		
Objectives—		
<ul style="list-style-type: none"> • To expose students to basic concepts of financial Markets and services 		
Sr No.	Contents	Total Lect.
1	Introduction : Meaning and importance of financial services ,financial instrument, money and capital market, regulatoryframework, for financial services: RBI,IRDA	18
2	Financial Market: SEBI, function and importance of SEBI,stockexchange, call money market, debt instrument, primary and secondary market and its functions	19
3	Financial Services: Mutual Funds and its structure, types of funds :{ Equity fund, debt fund, Liquid fund}, merchant banking and its importance and functions.	19
4	Marketing of financial Services: Service offer of venture capital firm. Need and scope of marketing of financial services. Users of financial services, hiring capital, venture capital.	19
Reference Book:		
<ul style="list-style-type: none"> • Bhalla .v.k “global business finance” himalaya publishing house. • “Gordan and natrajan” financial market and services” himalayapublishing house. • shajahan s. “services marketing” himalaya publishing house. 		
Course Outcomes:		
<ul style="list-style-type: none"> • They are able to understand and classify different types of money market • They know about different types of financial institution • They are able to recognise the role and functions of RBI and SEBI as a regulatory Institution. 		

**Prescribed Syllabus of
Second year M.com Semester I**

Subject code	16MCOM205	
Subject Name	Cost Accounting	
Short Name	CA	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of accounting. • The student must be aware of the basic technique, theories and practices of accounting. 		
Objectives:		
<ul style="list-style-type: none"> • To enable the student to learn the basic concepts of cost and costing method. • To familiarize the student with the various elements of cost and methods of cost control. 		
Sr. No.	Contents	Total Lect.
1	Cost Accounting : Meaning, Scope, Importance of cost Accounting, Essential For Efficient Costing, System, Costing As Guide To Business Policy.	18
2	Contract & job Costing : Meaning, Characteristics, Difference Between job Costing & Contract Costing and Types of contracts, practical Problems To contract & Job Costing.	19
3	Cost Audit : Concept And Definition, Scope, Advantages of Cost Audit, Distinguish Between Financial and cost Audit.	19
4	Process Costing : Normal Wastage, Abnormal Wastage, Joint and by product, preparation of process Account.	19
Reference Books:-		
<ul style="list-style-type: none"> • Gupta R.K. “Cost Account”. S. Chand. • Lall. B.M. “Cost Accounting” Himalaya publication. • Khan & Jain. “ Theory and problem in Cost Accounting”, Tata Magrihil. 		
Course Outcomes:		
<ul style="list-style-type: none"> • Students are able to practical knowledge about costing methods • Students will get extreme knowledge about process costing • Students are able to distinguish Between Financial and cost Audit 		

**Prescribed Syllabus of
Second year M.com Semester II**

Subject code	16MCOM206	
Subject Name	Financial Management	
Short Name	FM	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of Financial Management. • The student should be aware of how Financial Management is used in business. 		
Objectives:		
<ul style="list-style-type: none"> • The objective of this paper is to acquaint the student with various Financial Management tool & techniques used for business decision making. 		
Sr. No.	Contents	Total Lect.
1	Financial Management: Introduction, Definition, Scope and importance, objectives of Financial Management, Functions of Finance Manager.	19
2	Capital Structure: Introduction, Factors, Theories of capital structure. Leverages. Operating, Financial and super leverages. Practical related to cash Budget.	18
3	Management of Working Capital & Cash Budget: Meaning, Importance. Steps for preparing cash budget. Practical problems related to cash budget.	20
4	Management of Inventory: Meaning & objective of Inventory Management, Role of Finance Manager in Inventory control.	18
Reference Books:		
<ul style="list-style-type: none"> • Pandey I.M., 'Financial Management'. Vikas Publication (9th Edition). • Gupta shashl K., Sharma R.K. 'Financial Management – Theory and Practice'. Kalyani Publishers (6th Revised Edition). • Kishor, Ravi M., 'Financial Management'. Taxman's Publication (7th Edition). • Jaion P.K., 'Financial Management'. Tata McGraw Hill, (5th Edition). 		
Course outcomes:		
<ul style="list-style-type: none"> • Students got practical knowledge about present and future value of money. • Define and identify the concept of working capital management • Students acquired practical skill on capital budgeting. 		

**Prescribe Syllabus of
Second Year M.Com Semester II**

Subject code	16MCOM207	
Subject name	Income Tax and Auditing	
Short name	ITA	
Total teaching lecture	75	
Total credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of income tax and audition. • A student should be aware about how income tax and auditing his applied in firm. 		
Objectives:		
<ul style="list-style-type: none"> • Make the student understand the basic concept of taxation and auditing and also computation of tax. 		
Sr. no	Contents	Total Lect.
1.	Tax: Meaning, types, principles of taxation. Basic concept –Assesses, Assessment person, Assessment year, previous year. Heads of income, Total income. Tax planning, tax avoidance tax evasion.	19
2.	Computation of Tax: Computation of HUF income tax, computation of salary income, explanation of deduction section 80C, 80G, 80DD, 80D.	18
3.	Audit: Meaning, objectives and types of audit. Internal check system, audit program, audit report-standard and qualifying report.	20
4.	Company Auditor: Appointments, rights, duties. Audit of insurance company, audit of non-profit organization.	18
Reference Book:		
<ul style="list-style-type: none"> • ‘Direct taxes law and practice’,Dr.Vinode k. Sighania,Dr.Kapil Singhanian.Tax mann’s publication • ‘Income tax’,B.B.Lal.pearson publication • ‘Direct taxes law and practice’,Dr.H.C.Mehrotra,DR.S.SP. Ghoyal Sahitya publication 		
Course Outcome:-		
<ul style="list-style-type: none"> • Students will be capable to identify assessment year, previous year. • Students can understand the different taxation system working in India. • Students can understand audit types and standard of audit report. 		

**Prescribed Syllabus of
Second year M.Com Semester II**

Subject Code	16MCOM208	
Subject name	Service Marketing And Customer Relationship Management	
Short Name	SMCRM	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> • The student should have the basic knowledge of marketing and the types of customers present in the market. • The student be aware about concept of factor price and economic welfare 		
Objectives:		
<ul style="list-style-type: none"> • To acquaint student with the basic issues in services marketing and customer relationship management 		
Sr. No.	Contents	Total Lect.
1.	Service Marketing: Nature and types of services ,difference between services and good marketing, services marketing triangle, micro and macro environment for a services, marketing, customers expectation and perceptions.	18
2.	Services marketing process: Service marketing segmentation, targeting and positioning, services marketing Mix-Need. pricing of services, promotion and distribution of services, matching of demand for supply of a services.	20
3.	Services Marketing Application: Marketing of financial services, hospitals, tourism and education services	18
4.	Customer relationship Management: Relationship marketing meaning, nature and scope, types of relationship exchanges, attributes and determinants of relational exchange, reasons for relationship marketing, methods and tools of relationship marketing	19
Reference books:		
<ul style="list-style-type: none"> • The essence of services marketing, Payne and Adrian. Prntice Hall • Services marketing, by Zeithaml. McGraw hill, new your. • Services marketing, by .jha.himalaya publishing house. • Customer relationship management Essentials,by john Gosney.prentice hall. • Services marketing, by Dr.l.k.karangale and Dr.p.n.ladhe.payal prkashan, Nagpur. 		
Course Outcomes:		
<ul style="list-style-type: none"> • Students can identified the producer/Distributor of the organisation in which stage of the product life cycle and position • Students are able to know strategies for development of products • Students are aware of consumer behaviour for the product of customer choice 		

**Prescribed Syllabus of
Second year M.Com Semester II**

Subject Code	16MCOM209	
Subject Name	International Marketing	
Short Name	IM	
Total Teaching Lect.	75	
Total Credits	05	
Prerequisites:		
<ul style="list-style-type: none"> The student should have the basic knowledge about marketing concepts and marketing strategies. 		
Objectives:		
<ul style="list-style-type: none"> The objective of this course is to develop understanding about strategic processes in International Marketing and their impact on a firm. The fundamental objective of this course is to provide exposure to the students about International Product, Pricing and Promotional decisions 		
Sr .No.	Contents	Total Lect.
1	Overview of International Marketing: Meaning, International marketing decisions, Problems in international marketing, Difference between domestic and international marketing.	20
2	International Product Decision: Product and product decision, New product development. Introduction and Benefits of Branding and Packaging.	18
3	International Pricing and Distribution : Pricing : Introduction, Steps in Pricing, Pricing objectives, Methods of Pricing Distribution: Introduction, International channel of distribution.	20
4	International Promotion: Introduction, Steps in International Marketing Communication. Communication Mix in International Marketing : Advertising, Personal selling, Sales Promotion.	17
Reference Books:		
<ul style="list-style-type: none"> Cherunilam Francis, “ International Marketing Himalaya Publishing . Varshney R.L. Bhattacharya B. International Marketing Management S. Chand & Sons. Vasudev P.K. International Marketing Excel Books Publication. Joshi Rakesh Mohan, International Marketing SAGE Publication India Mathur U.C. International Marketing Management Text &Cases SAGE Publication India 		
Course outcomes:		
<ul style="list-style-type: none"> Students are aware about International marketing and its problems Students have learned about concept of international pricing Students understand about product development. 		