

**PG & Research Department of Commerce
The New College**

M.Com CBCS Syllabus

Core - I

Semester - I

Credits : 4

**ADVANCED CORPORATE ACCOUNTING AND
ACCOUNTING STANDARDS-I**

UNIT - I

Issue of Shares and Debentures – Forfeiture – Reissue – Underwriting of Shares and Debentures

UNIT – II

Redemption of Preference Shares and Debentures – Profits prior to incorporation – Purchase of Business

UNIT – III

Preparation of Company Final Accounts - Balance Sheet - Computation of Managerial Remuneration

UNIT – IV

Valuation of Goodwill and Shares - Inflation Accounting - Human Resource Accounting

UNIT – V

Accounting Standards – Significance – AS – 1, AS-2, AS-3, AS-5, AS-6

Note: The proportion between theory and problem oriented questions in the End Semester Examination shall be 20:80.

Books Recommended:

- ✚ M.C. Shukla and T.S. Grewal, advanced Accounts, New Delhi, S. Chand and Co., 2002.
- ✚ R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, sultan Chand, 2002.
- ✚ S.P. Jain and Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 2002.
- ✚ T.S. Reddy. Et.al. Corporate Accounting, Chennai, Margam Publications 2002.

SEMESTER - I

FINANCIAL MANAGEMENT**UNIT -I**

Functions of a finance manager - methods and sources of raising finance - sources of short term and long term finance - critical appraisal of different securities and bonds as source of finance - equity shares - convertible and non- convertible debentures - preferred stock.
- Importance of financial planning - problems in financial forecasting.

UNIT II

Capital structure decisions - Traditional and MM approaches - Current views - determinate capital structure - over trading - over and under capitalization - leverage analysis EBIT - EPS analysis.

UNIT III

Cost of capital measurement WACC -MCC and value of the firm - factors influencing dividend policy of firm - dividend relevancy - company law provisions on dividend payment.

UNIT- IV

Investment decisions - risk - required rate of return - estimating cash flows - present value of cash flows - evaluation of alternative investment proposals - sensitivity analysis - simulation - decision making under conditions of risk and uncertainty - inflation and investment decisions.

UNIT - V

Working capital management - working capital cycle - forecasting of working capital requirement -factors influencing working capital - components - inventory - cash - receivables - credit policies - collection policies.

Note : The proportion between theory oriented and problem oriented questions in the End Semester Examination shall be 80:20.

Books recommended:

- ✚ I.M. pandey, financial management, New delhi, vikas,1990.
- ✚ Prasanna Chandra, financial management theory and practice new delhi, TMH 2002
- ✚ Babatosh Banerjee, financial policy and management accounting, Calcutta, the world press, 1991.
- ✚ Van Horne J.Financial Management & Policy Pearson Education, Delhi 2002..
- ✚ Brealey and Myers, Principles of corporate finance,, New York, Mcgraw Hill , 1990.
- ✚ Weston and Brigham, Managerial finance, Newyork, Holt Rinehart, 198

Core : 3

Credits : 4

SEMESTER - I MARKETING MANAGEMENT

UNIT I

Marketing - concepts - types - products marketing, securities marketing & services marketing - Market segmentation and targeting environment.

UNIT II

Products - meaning and classification - product planning and development - product life cycle - product mix vs marketing mix - product strategies - branding, packaging, grading, standardization and Labelling.

UNIT III

Product pricing - price determination - pricing policies, strategies and techniques - distribution channels - sales promotion techniques and methods - salesmanship and advertising.

UNIT IV

Recent Trends in Marketing

A basic understanding of E - Marketing and Consumerism, Market Research, MIS and Marketing Regulations

UNIT V

Marketing ethics - brief study of consumer protection act - state level councils RTPs and UFTs under MRTP Act - legal provisions to prevent adulteration underweight substandard etc.

Books recommended:

- ✚ Ramaswami and Namakumari - Marketing Management in Indian context, Tata mcgraw Hill New Delhi, 1994.
- ✚ Philip Kotler, Marketing Management - 11th Ed, New delhi, Pearson Education, 2002.
- ✚ Stanton W.J. et. Al., Fundamentals of marketing, Mcgraw Hill, New York, 1991.

BUSINESS MANAGEMENT PRINCIPLES

UNIT-I

Management definition - Basic Principles and Process of Management. Evolution of Management. - Planning - Basic Techniques of Planning - factors involved in planning - Decision Making - Types.

UNIT-II

Organisation - Types - span of control - Organisation charts and Manuals - Authority - Line, function and staff - Basics of delegation of authority and responsibility - Centralisation and Decentralisation .

UNIT-III

Communication - Formal and informal channel - types - Process - Co-ordination - needs - Techniques of securing co-ordination - Control Process - Tools and Methods

UNIT-IV

Motivation - Nature and Characteristics of Motivation - Theories of Motivation - Maslow, Herzberg & McGregor's.

UNIT-V

Staffing - Recruitment - Sources - Stages - Training - Need - Importance - Process of Training - Methods of Training - Performance Appraisal - Promotion and Transfer.

Books recommended:

- ✚ P.C. Tripathi & P. N. Reddy-Principles of Management
- ✚ L. M. Prasad-Principles of Management
- ✚ Dinkar Pagare-Principles of Management
- ✚ C.B. Gupta-Business Management
- ✚ N. Premavathy- Business Management
- ✚ Weihrich and Kooontz-Essentials of Management
- ✚ Management by Stephen Robbins, Pearson.

MANAGERIAL ECONOMICS

Unit - I

Scope and methods of Managerial Economics- Risk - Uncertainty and probability analysis - Approach to managerial decision making and theory of the firm

Unit-II

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators - Demand forecasting for Consumer goods, Consumer durables and Capital goods.

Unit - III

Concepts in resource allocation, Cost analysis, Revenue analysis, Short run and long run cost functions, Break even analysis;- Cost - Price - Output relationship. Economies of size and capacity utilization - input-output analysis.

Unit-IV

Market structure: Perfect and Imperfect markets- Price and output determination:- Product policy, rates, promotion and market strategy .

Unit - V

Pricing objectives- Pricing methods and approaches - Product line pricing - Differential pricing.

Books recommended:

- ✚ R.L. Varshney & K.L. Maheswari - Managerial Economics - Sultan Chand & Sons.
- ✚ Mote and paul - Managerial Economics TMH, New Delhi.
- ✚ PSampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency, 1996.
- ✚ D.N. Dwivedi Managerial Economics, New Delhi vikas, 1998
- ✚ Spencer, M.H. - Managerial Economics, Text Problems and short Cases.
- ✚ Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi, 2002.

COMPANY LAW

UNIT-I

Definition of Joint Stock Company - Kinds - Formation - Incorporation.

UNIT-II

Memorandum of Association - Contents and Alteration - Doctrine of Ultra Virus - Articles of Association - Contents - Distinction between the Two - Doctrine of Indoor Management - Prospectus - Contents - Statement in Lieu of Prospectus.

UNIT-III

Share capital - Kinds of shares - Voting Rights - Borrowing powers of Companies - Membership in a company - Directors: Legal Position, Appointment, Removal, Rights, Duties and Powers - Qualification and Disqualification.

UNIT-IV

Meetings: Statutory Meeting, Annual General Meeting and Extra-Ordinary General Meeting - Resolutions: Ordinary & Special Resolution.

UNIT-V

Winding up of a company - Modes of winding up - Winding up by the court - Voluntary winding up - Member's Voluntary winding up - Creditor's Voluntary winding up.

Books recommended:

- ✚ Business Laws - N. D. Kapoor, S. Chand & Sons
- ✚ Business Laws-M. R. Sreenivasan, Margham Publications
- ✚ Business Laws-M. V. Dhandapani, S. Chand & Sons
- ✚ Company Laws - Avtar Singh
- ✚ Company Laws-N. D. Kapoor
- ✚ M. C. Shukla and S. S. Gulshan-Principles of Company law.
- ✚ S. M. Shah-Lectures on Company Laws
- ✚ S. Badri Alam and Saravanel, Company law, Himalaya Publications
- ✚ P. P. S. Gogna - Text Book of Company Law-S. Chand & S

Skill Based Elective : I

Semester – I

Credits : 2

SOFT SKILL FOR CAREER PROSPECTUS - I

1. Basic of communication on : some definitions , the process of communication, Elements of communication, barriers to communicate ; inter personal skills, Body language.
2. Introduction to soft skills: Defining soft skills ; need for soft skills; work ethics Self - confidence, courtesy & inter personal skills, team work, negotiation skills , self - discipline, conformity, positive attitude, honesty & dependability, Assertiveness, leadership qualities, self-improvement & learning self-motivation, Time management, stress management, responding to feed back, adaptability& Creativity.
3. Greetings at the work place; greeting & asking after, introducing one self others.
4. Goals & goal-setting: definition of a goal, purpose of goal setting, why set goals, Goals & objective pyramids.
5. Putting one self on paper preparing curriculum-vitae, resume, covering letters.

FINANCIAL MARKETS AND SERVICES

UNIT -I

An overview of Financial Markets - Legal and Regulatory framework - Financial sector reforms - SEBI - SCRA - Various segments of financial markets - Money markets - Structure - characteristics - Players - Instruments - Interest rates determination.

UNIT - II

Capital Market - Structure - Characteristics - Primary, Secondary markets - Markets Intermediaries Stock Brokers, underwriters - depositories - credit rating agencies.

UNIT - III

Stock market system - Trading listing regulation of stock market operations - market efficiency - NSC - OTC, On-line trading system - SEBI guidelines for capital issues - Pricing - Insiders trading - Investor protection.






UNIT -IV

Financial Services - Overview, Merchant Banking - Leasing - Factoring - Overview of Islamic Banking.

UNIT - V

Securitization - Venture Capital financing - Mutual funds.

References: Recommended

-  Abuzz, foundations of Financial Markets and Institutions 3rd ED. Pearson
-  Education, New Delhi, 2002.
-  HR Machi rau, Indian financial system, 2nd Ed. Vikas 2002.
-  Bhole, Financial Institution and markets, TMH, 2002.
-  M.Y. Khan, Financial Services, TMH, 2001.

Core: 6

Semester – II

Credits: 4

ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS - II

Unit – I

Amalgamation - Absorption - External and Internal Reconstruction.

Unit - II

Liquidation of Company - Liquidator's final statement - Statement of affairs.

Unit - III

Banking Companies - final account of Banking companies - Insurance Companies - final account of insurance companies (New format)

Unit - IV

Holding Companies - Consolidation financial statement - Consolidation of Balance sheet.

Unit - V

Accounting Standards - AS-10, AS-14, AS-21, AS-29 - Social Responsibility Accounting.

Books recommended:

- ✚ M.C. Shukla and T.S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co., 2002.
- ✚ R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, sultan Chand, 2002.
- ✚ S.P. Jain and Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 2002.
- ✚ T.S. Reddy. Et.al. Corporate Accounting, Chennai, Margam Publications 2002.

Core: 7

Semester - II

Credits: 4

SERVICES MARKETING

UNIT - I

Nature and classification of services - characteristics of services and their marketing implications.

UNIT - II

Marketing strategies for service firms - with special reference to information, communication, consultancy, advertising, professional services, after-sales services, recruitment training and tourism.

UNIT - III

Product support services - pricing of services - problems of equality - innovations in services.

UNIT - IV

Marketing of insurance - mutual fund - marketing for non- profit firms.

Unit - V

CRM & Relationship marketing - Consumer Satisfaction.

Books recommended:

- ✚ Christopher Lovelock, services marketing, 4th ed, pearson education, 2002.
- ✚ 2.E.G. Bateson, Managing services marketing - Text and readings, Dryden press, Hinsdale III, 1989.
- ✚ 3.Philip Kotler and paul N.Bloom, Marketing professional services, Prentice Hall, New Jersey, 1984.
- ✚ Payne, the essence of services marketing, New Delhi, Prentice Hall, 1994.
- ✚ Helen Wood Ruffe, Services marketing, Macmillan India, New delhi. 2002
- ✚ Mary Ann Pezzallo, Marketing financial services, Macmillan, 2002.

BUSINESS ENVIRONMENT AND STRATEGY

UNIT - I

Scanning the Business Environment : Cultural, Social, Political, Technological and legal environment - techniques of environment forecasting - Environment Threat and Opportunity Profile(ETOP) - internal environment

UNIT - II

Economic reforms in India - Liberalization - Privatization and Globalization - Competitive strength of Indian industry - Impact of liberalization policy on different sectors - policy towards foreign investments in India.

UNIT - III

Multinational Corporations - their participation in India - their strategies, competitiveness strength, policies and performance.

UNIT - IV

Business Strategy -Types of Business Strategy - Strategy implementation

UNIT - V

Business Ethics and Social Responsibilities - relationship between business corporations & society - Ethical issues and values in business - Corporate social policies issues and challenges - Ecological and environmental issues - organization - Man concept - Gandhi - Miller Friedman views.

Books recommended:

- ✚ Wheelen concepts of strategic management and business policy, 8th Ed pearson education, New Delhi, 2002.
- ✚ William Gluck & L.R. Jauch, Business policy & strategic management, Mc Graw Hill 2001.
- ✚ Kazhmi Azhar, Business policy, TMH, 2002.
- ✚ Gupta, Liberalization its impact on Indian Economy, Macmillan, 2002.

Elective - III

Semester - II

Credits: 3

CORPORATE LAWS

UNIT I

SEBI act - Sebi Regulations - Transparency and disclosures.

UNIT II

Competition law - Important provisions FEMA.

UNIT III

Intellectual property rights - Patents act - Copy rights - Trade marks and merchandise act - Important Provisions.




UNIT IV

Environment Protection Act 1986.

Unit V

Consumer Protection Act 1986.

Books recommended:

-  Bare Acts
-  Corporate laws, taxman, 2001.
-  Corporate Laws by J. Jayshankar - Margham Publications.

Extra Disciplinary
Elective : I

Credits: 3

Semester-II
**QUANTITATIVE TECHNIQUES FOR BUSINESS
DECISIONS**

Unit I:

Theory of Probability: Definition of probability of an event - properties - mutually exclusive event - Addition theorem for two events - conditional probability - Multiplication theorem for two events - Baye's theorem. Simple problems. (No derivations)

Unit II:

Correlation: Simple, partial and multiple - Simple problems Regression: Regression line - Regression equation - Regression coefficient - Estimating regression lines.

Unit III:

Standard Distributions: Definition & properties of Binomial, Poisson and Normal distributions (No derivation) - Fitting of Binomial, Poisson and Normal distributions - Simple problems.




Unit IV

Testing of Hypothesis: Null and alternative hypothesis - Standard error - Sampling error - Type I and Type II errors - Critical region. Large sample test : Test of significance of sample mean and population mean - Test of significance for difference of mean of two samples - Test of significance of sample and population proportion - Test of significance for the difference of proportion of two samples. Small Sample Test: - "t" test for mean and population mean - "t" test for difference in means of two samples - paired 't' test - "t" test for an observed sample correlation coefficient - F- Test - Chi square distribution - Analysis of variance: one way classification.

Unit V:

Linear programming - Graphic and Ordinary Simplex method- Transportation problem - Assignment problem.

Books Recommended:

-  S.P. Gupta, Statistical Methods, Sultan Chand, 2000
-  S.C. Gupta & V. K . Kapoor, Elements of mathematical statistics
-  P.K. Gupta & D.S. HIRA, Operations Research.

Skill Based Elective -II

SOFT SKILL FOR CAREER PROSPECTUS - II

1. Oral Communication: confidence building exercises, inter viewing & questioning
Guessing games, choosing & justifying ,exercising the imagination, telling a story
role-play.
2. Giving & Receiving Feed Back: What Is Critical Feed Back responding to critical
Feed back responding to critical feed back.
3. Time management: introduction, steps towards effective time management/
positive attitude : willingness to learn ,assertiveness, positive thinking .
4. Presentation skills : facing interviews, oral presentations , business presentations
technology enabled presentations, group discussions skills, public speaking skills.
5. Work ethics introduction, values to be upheld in work place, honesty, integrity,
punctuality, self –respect , respect for others ,dealing with superiors/subordinates

ADVANCED COST ACCOUNTING

Unit -I

Introduction to costing system - records required to be maintained under the companies Act - Management control and information system - cost reduction and cost control techniques - control over wastages, scrap, spoilage and defectives.

UNIT II

Costing methods - product costing - process costing - treatment of equivalent units - inter - process profit - JIT costing - activity based costing.

UNIT III

Contract costing: Meaning - Features - Systems of Contract Costing - preparation of contract costing - Job & Batch Costing.

UNIT IV

Operating and Operation Costing : Meaning - Advantages - Transport costing - Costing for Cinema Theatres - Lodging Houses - Power house or Boiler house costing.

UNIT V

Marginal Costing: Meaning - Break even point - decision making - make or buy - export decision, Product or sales mix decision - Key factor decision - Plant Merger Decision - Shut down or continue - Product elimination decision.

Books recommended:

- ✚ Horngren C.T. 11th Ed, Cost Accounting - A managerial Emphasis, New Delhi, pearson Education, 2002.
- ✚ Kalpan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi 2002.
- ✚ Polimeni, et.al. Cost Accounting: Concepts and applications for Managerial Decision Making, New York, Mcgraw Hill, 1991.
- ✚ Chaudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: methods and techniques, Calcutta, New Central Book Agency, 1991.
- ✚ T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai, 2002.

HUMAN RESOURCE MANAGEMENT

UNIT-I

Humans and other Physical resources-emphasis on the development of the human potential-Implications of Behavioural Science theories of HRM-Link between organization planning and HR planning.

UNIT-II

Acquisitions and maintenance of personnel-Recruiting and selection process-duties-orientation Maintenance of personnel-Motivation for increased productivity-Q.W.L.

UNIT-III

Reward and compensation system-Grievance procedure-conflict-process-stress-stress Vs challenge-sources-resolution.

UNIT-IV

Performance Appraisal-Basic consideration-Components-Methods-Problems in assessment.

UNIT-V

Human development, training-Identifying needs- methods of training-Placement and management- Organizational changes-change agents.

Books recommended:

- ✚ Dressler, Human Resource Management, 8th Ed. Pearson Education, 2002.
- ✚ De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
- ✚ S. K. Charrabarty, Values and Ethics for organisations, Oxford University Press, 1999.
- ✚ Aswathappa, Human Resource and Personnel Management, Tata

ENTREPRENEURSHIP PROMOTION

UNIT I

The entrepreneurial culture and structure - theories of entrepreneurship - entrepreneurial traits - behavioral patterns of entrepreneurs - entrepreneurial motivation - establishing entrepreneurial systems - ideas processing, personnel, financial information and intelligence, rewards and motivation concept bank

UNIT II

Search for a business idea - sources and selection - Project classification and identification - Constraints - consumer products - feasibility, prospects, project objectives, design and appraisal - format for report - time schedules - factory design - design requirements - applicability of the factories Act.

UNIT III

Financial analysis - budgeting under uncertainty - risk and inflation - Performance profit and loss, balance sheet - cash flow statement - Project - sources of project finance, credit facilities - types - evaluation by financial institutions - role of consultancy organization - institution providing technical, financial and marketing assistance.

UNIT IV

Marketing channel - selecting channel members - setting quality standards - recruitment strategies types of relevant institutions - entrepreneurship development programmes in India - prospects.

UNIT V

Steps for starting small and medium industries - selection of type of organization - incentives and subsidies - Central Govt. schemes and state Govt. schemes - incentives to SSI - Registration and Licensing requirements for sales tax, CST, Excise Duty - powers - Duties and responsibilities.

Books recommended:

- ✚ Hans Schollhammer and Arthur H. Kuniloff, Entrepreneurship and small business management, John Wiley.
- ✚ Kuratko, Entrepreneurship: A contemporary Approach, Thomson Learning, 2001.
- ✚ Thomas Zimmerer et al essentials of entrepreneurship and small business management 3rd Ed. Pearson Education, 2002.
- ✚ Greene Entrepreneurship: ideas in Action, Thomson Learning, Mumbai, 2000.
- ✚ Jeffry Timmons, New venture creation, McGraw Hill, 1999.
- ✚ Gupta and Srinivasan, Entrepreneurial Development, New Delhi, Sultan Chand, 1992.

Semester - III

Core – 12

LABOUR LEGISLATION

Credits : 4

UNIT – I

Need for labour legislation – principles of labour legislation – Constitution as the basis for labour legislation – main postulates of labour policy.

The Factories Act, 1948 : Objects and registration of factories, Health, Safety and Welfare – Working hours of adults – Holidays – Employment of women and young persons – Annual Leave with wages.

UNIT – II

The Trade Unions Act, 1926 : Definition, object – certain acts apply to registered trade union – registration of trade unions – cancellation of registration and appeal – rights and privileges – duties and liabilities.

The Industrial Disputes Act, 1947 : definitions – reference of disputes – arbitration – award and settlement – lay-off and retrenchment – strikes and lock-outs – closure.

UNIT – III

The Workmen's Compensation Act, 1923 : objects – definitions – employer's liability for compensation - amount of compensation – methods of calculating compensation - distribution of compensation - notice and claim – return as to compensation.

UNIT - IV

The Employees State Insurance Act, 1948 : objects – definitions – administration of the scheme – contribution – various benefits.

The Payment of Wages Act, 1936 : Rules for payment of wages – deductions from wages.

UNIT – V

The Employees Provident Fund and Miscellaneous Provisions Act, 1952 : Objects – Employees provident fund schemes – Employees family pension scheme and fund – Employees Deposit Linked Insurance Scheme and Fund (1976)

Books recommended:

- ✚ N.D. Kapoor, Handbook of Industrial Law, Sultan Chand 2002.
- ✚ D.P. Jain Industrial Law, Konark Publishers, 2000.
- ✚ S.N. Misra, Labour and Industrial Laws, Sangam Law Agency, Allahabad, 2000.
- ✚ S.C. Srivastava, Industrial Relations and Labour Laws, Vikas 2002.

INTERNATIONAL BUSINESS MANAGEMENT

UNIT - 1

International Business Environment - Globalisation - Forces, Meaning, dimensions and stages in Globalisation - Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler - Trading Environment of International trade - Tariff and Non - tariff Barriers - Trade Blocks

UNIT - II

Managing Multinational Enterprises - Problems and potential - Multinational Service Organisations - Indian companies becoming multinationals - Potential, Need and Problems

UNIT - III

Introduction to International Financial management - Balance of Trade and Balance of Payment - International Monetary Fund, Asian Development Bank and World Bank - Financial Markets and Instruments - Introduction to Export and Import Finance - Methods of Payment in International Trade

UNIT - IV

Multilateral Trade Laws - General Agreement on Trade and Tariffs, (GATT), World Trade organisation - Seattle and Doha round of Talks - Dispute settlement Mechanism under WTO - problems of patent Laws - International convention on Competitiveness

UNIT - V

International Marketing - Entry Strategies - Market Selection - Barriers

Books recommended:

- ✚ International Business Environment – Sundaram and Black
- ✚ International Business Environment – Bhalla and Raju
- ✚ International Financial Management – P.G.Apte
- ✚ International Business – Francis Cherulinam
- ✚ International Business – Rao and Rangachari
- ✚ Export Management – Rathod
- ✚ Global Business Today – Charles Hill
- ✚ International Business – Charles Hill
- ✚ International Business Environment & Operations – John D.Daniels

**Extra Disciplinary
Elective – II**

Semester - III

Credits - 3

E – BUSINESS

Unit - I

Introduction:- Introduction to Internet, Web Servers, Web Browsers, URL's, E-mail, Ftp, Telnet, Modems and ISP's(Internet Service Providers)

Unit-II

Internet Security: Public/Private Key Pairs - Digital Certificate - Digital Signatures - Encryption and Decryption - Message Digests - algorithm(RSA).

Unit - III

E-Commerce: EDI(Electronic Data Interchange) - Benefits of EDI, E-cash, E-cheque, Credit Card, Smart card.

Unit - IV

Interactive web pages, E-shopping, Digital documents - types - Data Ware House - Building Ware House - Advantages.

Unit - V

HTML: Tags, Hyper - links, lists, framesets, tables, images, forms(post,get, head)

Books recommended:

- ✚ Ivan Bayross, Web enabled commercial Application development, Bpb Publication.
- ✚ Bajaj's E-Commerce the cutting edge.
- ✚ Kalakota, Frontiers of E-commerce, pearson education, New Delhi,2002
- ✚ Web commerce Technology Handbook.

Core : 13

Semester – IV

Credits :

ADVANCED MANAGEMENT ACCOUNTING

UNIT - I

Management Accounting – Meaning – Nature & Scope – Objectives – Limitations – Differentiate between Cost and Management, Financial & Management Accounting – Responsibility Accounting – Management Reporting.

UNIT - II

Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitation – Types of Budgets: Production Budget – Material – Sales – Cash – Flexible budget – Zero based budget.

UNIT - III

Ratio analysis – Meaning – Advantages – Classification of Ratios – Profitability – Turn over - Solvency Ratio – Preparation of Balance sheet.

UNIT – IV

Fund Flow Statement: Meaning – Importance – Limitation – Preparation of Fund Flow Statement – Cash Flow Statement (As per AS-3): Meaning – Objectives – Advantages – Limitation – Difference between fund flow & cash flow – preparation of Cash Flow Statement.

UNIT - V

Standard Costing – Meaning – Nature & Scope – Advantages – Limitations – Difference between standard and marginal costing – Variances: Material – Labour – Material – Overheads – Sales.

Books recommended:

- ✚ Dr.Maheswari S.N - Management Accounting
- ✚ Reddy and Hariprasad Reddy - Management Accounting
- ✚ Sharma and Shashi K.Gupta - Management Accounting

- ✚ Chadwick - The Essence of Management Accounting
- ✚ Charles T.Horngren and Gary N.Sundem - Introduction to Management Accounting
- ✚ Hansen/Mowen - Cost and management Accounting and Contr

ORGANISATIONAL BEHAVIOUR

UNIT – I

Introduction to Organisational Behaviour – Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

UNIT - II

Motivation – Early theories, Contemporary theories – Motivation at work – Designing and Motivating for jobs.

UNIT – III

Group dynamic – Group Behaviour, Communication and Group Decision making, inter group relations.

UNIT – IV




Leadership – Traits, behavioural and contingency theories – Transactional Analysis (T.A) – Work stress.

UNIT – V

Organisational structure and Design: Organisational changes and development – Organisational Culture and Climate.

Organisational conflict: Causes, types of conflict, management of conflict.

Books recommended:

-  Stephen Robbins, Organisational behaviour, 9th Ed, Pearson Education, 2001.
-  Fred Luthans, Organisational Behaviour, McGraw Hill, 1998.
-  Wagner, Organisational Behaviour, Thomson Learning, 2002.

RESEARCH METHODOLOGY

UNIT – I

Research – meaning and purpose – types of research – pure and applied, survey, case study experimental, exploratory – Research Design – steps in selection and formulation of research problem – steps in research – review of literature.

UNIT – II

Formulation of hypothesis – types, sources – testing – Sampling techniques – sampling error and sample size.

UNIT – III

Methods of data collection – Primary and secondary data – observation – interview – questionnaire – construction of tools for data collection – testing validity and reliability – pilot study and pre-testing.

UNIT – IV

Processing and analysis of data – editing – coding – transcription – tabulation – outline of statistical analysis – descriptive statistics – elements of processing through computers – packages for analysis.

UNIT - V

Report writing – target audience – types of reports – contents of reports – styles and conventions in reporting – steps in drafting a report.

Books recommended:

- ✚ Research Methodology by Kothari.
- ✚ Krishnaswami OR, Methodology of research for social science, Himalaya Mumbai, 2001.
- ✚ William C. Emory, Business Research Methods, Richards D Irwin, NJ.
- ✚ Donald R. Cooper, Business Research Methods 7th Ed, Mcgraw Hill, 2001.
- ✚ Anderson J. et. Al, thesis and assignment writing, Wiley Eastern.

Elective : V

Semester – IV

Credits : 3

TOTAL QUALITY MANAGEMENT

UNIT – I

Introduction to TQM – Origin – Contribution of Edward Deming, Joseph.M. Juran, Philips Crosby

UNIT – II

Customers satisfaction – Levels- Measures – Principles - employees involvement – Employees suggestion Schemes.

UNIT – III

Problem solving and quality control tools – Types of Problems – Approaches – Stages – Application of Problem solving tools – Benchmarking – Process – Types.

UNIT – IV

Quality management system – Identifications of quality parameters – Measuring service quality – Quality function Development – Origin – Objectives – Benefits.

UNIT – V

Six sigma – Implementation – Environmental Management system (ISO 14000) – Statistical Process control – Statistical control Charts.

Books recommended:

- ✚ TQM – Dr.D.D.Sharma – Sultan Chand Publications
- ✚ TQM – Poornima M.Charantimath, Senthil Arasu, T.Praveen Paul.
- ✚ TQM – R.P.Mohanty & R.R.Lakhe – Jaico Publications
- ✚ TQM – Wodside, Gayle, Stevens, Eric R Williams
- ✚ TQM – J. Stevenson Chase, G.W. Deming, W.Edwards

M.Com

LIST OF PRACTICALS FOR M.COM III SEMESTER

1. Creating Mail Merged document in Ms-word.
2. Typing tables in Ms-word.
3. Auto correct, spell checking and formatting in Ms-word.
4. Creating a Cash Budget in Ms-Excel.
5. Calculate the NPV of projects in Ms-Excel.
6. Prepare flexible budgets in Ms-excel.
7. Draw a graph to compare prices across years of multiple products.
8. Prepare variance analysis in Ms-Excel.
9. Create an application in Ms-Access for Inventory processing.
10. Create an application in Ms-Access to update the files.
11. Create an Query to Extract data from files in Ms-Access.
12. Create a table with validation rules in Ms-Access.
13. Create tables with relationships in Ms-Access.
14. Use reports to generate summaries in Ms-Access.
15. Use Ms-Access table to Mail-Merge a document in Ms-Word.
16. Create a Powerpoint presentation to promote a product(Including Animation)
17. Create a PowerPoint slide show with Clipart and image.
18. Create a PowerPoint facility to create and automate slide(Including Animation)
19. Create a Powerpoint presentation with Visual Basic Tools.
20. Create a Web Page with applying suitable tags(Formatting, Style, effects)
21. Create a web page with using List(Order,Unorder)
22. Create a web page with image and Links to other Web pages.
23. Create a Web Page with Tables.
24. Create a Web Page with Frames.

25. Create a Web Page with forms.

E-Business (Theory)

Internal Marks	External Marks	Total
25	75	100
Min. Passing Marks	Min. passing Marks	Total
20	30	50

Note: Student must obtain 50% of Marks for passing the theory exam.

E- Business (Practicals)

Internal Marks	External Marks	Total
25	75	100
Min. passing Marks	Min. passing marks	total
20	30	50

Note: Student must obtain 50% of Marks for passing the Practical Exam.