REVISED SYLLABUS FOR M.COM. FROM ACADEMIC YEAR 2018-19 ONWARDS

	Sem 1		Sem 2		Sem 3		Sem 4	
EA: Advanced Accounting and Auditing	401	Business Economics	407	Operations Research	501	Taxation –I (Personal Tax Planning)	507	Human Resource Management
	402	Business Management	408	Financial Markets	502	Strategic Management	508	Taxation –II (Corporate Tax Planning and Goods and Services Tax)
	403	Marketing Management	409	Business Environment	503	Financial Services	509 EA	International Accounting
	404	Business Research Methods	410 EA	Financial Accounting and Auditing– 1	504 EA	Management Accounting – 1	510 EA	Management Accounting – 2
	405	Financial Management	411 EA	Cost Accounting – 1	505 EA	Corporate Financial Reporting	511 EA	International Accounting - Essay Paper
	406	Accounting for Managers	412 EA	Cost Accounting - 2	506 EA	Financial Accounting and Auditing– 2	512 EA	Management Accounting – 2 - Essay Paper

	Sem 1		Sem 2		Sem 3		Sem 4	
EB: Management	401	Business Economics	407	Operations Research	501	Taxation –I (Personal Tax Planning)	507	Human Resource Management
	402	Business Management	408	Financial Markets	502	Strategic Management	508	Taxation –II (Corporate Tax Planning and Goods and Services Tax)
	403	Marketing Management	409	Business Environment	503	Financial Services	509 EB	Service Marketing
	404	Business Research Methods	410 EB	Operations Management	504 EB	Organization Behaviour	510 EB	Entrepreneurship and Innovation Management
	405	Financial Management	411 EB	Logistics and Supply Chain Management	505 EB	Project Management	511 EB	Service Marketing - Essay Paper
	406	Accounting for Managers	412 EB	Investment Management	506 EB	Consumer Behaviour	512 EB	Entrepreneurship and Innovation Management - Essay Paper

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M.Com. Sem-1 Revised Syllabus of 401- Business Economics w.e.f. 2019-20.

401: Business Economics

Unit 1: Nature and Scope of Business Economics

Meaning and scope of business economics, Objectives of business firms, Basic Problems of an Economy and Role of Price Mechanism; measuring the value of Economic Activity: GDP and its components, Income – Expenditure and the Circular Flow, Stocks and Flows.

Unit -2 Demand Analysis and Consumer Behaviour

Demand and Law of Demand, Consumer's Behaviour: Cardinal Utility Theory; Indifference Curve Analysis of Demand; Consumer Surplus; Elasticity of Demand; Demand Forecasting; Concepts of Cost; Production Analysis: Factors of Production; Theory of Production: Returns to a Variable Factor; Law of Variable Proportions: Law of Returns to Scale, Theory of cost: Short-run and long-run cost curves.

Unit -3 Market Structures & Price Determination

Market Structures and Concepts of Revenue; Price determination under different market forms: Perfect competition; Monopolistic competition; Oligopoly- Price leadership model; Monopoly; Price discrimination.

Unit-4 Pricing Strategies

Pricing strategies: Price skimming; Price penetration; Peak load pricing; Pricing Practices: Full-Cost (Mark-Up) Pricing, Multi-Product Pricing and Marginal Cost Pricing.

References:

1. Managerial Economics, Geetika, Piyali Ghosh, Puraba Roy Choudhary; Mc Graw Hill Publications
2. Macro Economics, N. Gregory Mankiw, Worth Publishers
3. Managerial Economics, H. Craig Petersen W. Cris Lewis Sudhir K. Jain, Pearson Education
4. Business Economics, H.L. Ahuja; S. Chand Publications

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402: Business Management

Unit 1: Introduction to Management

Managing and Managers; The Evolution of Management Theory; Organizational and Natural Environments; Social Responsibility and Ethics; Globalization and Management; Inventing and Reinventing Organizations; Culture and Multiculturalism ; Quality

Unit 2: Planning

Decision Making; Planning and Strategic Management; Strategy Implementation ; Organizational Design and Organizational Structure; Power and the Distribution of Authority; Human Resource Management; Managing Organizational Change and Innovation

Unit 3: Leading

Motivation; Leadership; Teams and Teamwork; Communication and Negotiation

Unit 4: Controlling

Effective Control; Operations Management; Information Systems

References:

1. Management; James A. F. Stoner, R. Edward Freeman, Daniel R. Gilbert, Pearson Education

2. Principles of Management, P C Tripathi and P N Reddy, McGrw Hill Education

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403: Marketing Management

Unit:1 Understanding Marketing Management:

Defining Marketing for the new realities: Value of Marketing, Scope of Marketing, Core Marketing concepts, new marketing realities, Company Orientation towards the market place. Marketing Management Tasks; Developing Marketing Strategies and Plans: Marketing and Customer Value, Nature and Content of Marketing Plan, Creating long term loyalty relationships, Conducting Marketing Research.

Unit: 2 Analysing Consumers and Competition:

Consumer Behaviour, Factors influencing Consumer Behaviour, Buying Decision Process; Identifying and Analysing Competitors; Building strong brands: Market Segmentation and Positioning, Creating Brand Equity, Product life cycle concept and Marketing strategies.

Unit: 3 Creating and delivering value:

Setting product strategy: Product Characteristics and classification, product and brand relationships, Packaging, labelling warranties and guarantees.
Introducing new market offerings: New Product Options, Challenges in new product development and organization arrangements managing the new product development process, Consumer Adoption Process
Developing Pricing Strategies and Programmes, Designing and managing integrated marketing channels, managing retailing and wholesaling.

Unit: 4 Communicating Value, Managing Services and Deciding Global Market Offerings:

Designing and managing integrated marketing communications: Role of Marketing communications, communication process models, developing effective communications, selecting the marketing communication mix.
Managing mass, personal and digital communications: Developing and managing an advertisement programme, sales promotion, events and experiences, and public relations; online marketing, social media, mobile marketing and direct marketing.
Designing and managing services: Nature of Services; Marketing Strategies for service firms; Managing Product Support Services;
Tapping into global markets: deciding whether to go abroad, which markets to enter and how to enter, deciding on the marketing programme and country of origin effects,

References:

1. Philip Kotler, Kevin Lane, Keller, "Marketing Management", Pearson Education, 15th edition,

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404: Business Research Methods

Unit 1: Introduction to Research:

Managerial Decision Making and Business Research, Nature and Scope of Business Research, Meaning and types 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: Exploratory, Descriptive and Causal Research Designs, Criteria of Good Research, Scope of a Research Study, Structuring a Research Proposal, Evaluations of Research study, Research Design: Sampling Design, Survey Design, Statistical design, Operational Design, Qualitative Vs. Quantitative Research, Research Report Writing Criteria for evaluation of a Research study.

Unit 2:Data Collection and Data Processing:

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 , Projective techniques, Data Processing: Editing Coding , Identifying missing observations and outliers , Classification and Tabulation of data , Data Entry, Data Processing through Computer Softwares, Data Processing Cycle, Data Mining Process, Basics of Computers, Concepts of a frequency distributions for a discrete and continuous random variable, Data representation : Bar Charts , Pie Charts , Histogram and Ogives, Observation studies , Survey Method , 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, , 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).

Unit3: Techniques of Data Analysis:

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, Measures of Association : Bivariate correlation analysis , Rank Correlation, Probable Error of Correlation Coefficient, Simple Linear Regression, Multiple Regression model, Interpretation of Computer Output for Multiple Regression Analysis, Co-efficient of Determination and its interpretation Measures of Association for Nominal and Ordinal data.

Unit 4: Basics of Statistical Inference:

Meaning of Statistical Inference, Parameter and Statistic, Concepts of Point and Interval estimation, Confidence level, Confidence Interval, Level of significance,

405: Financial Management

Unit-1: Financial Management Overview:

(a) Evolution

(b) Objectives/Goals

(c) Functions and Scope

(d) Emerging Role of the Financial Manager

Unit-2: Valuation Concepts in Financial Decisions:

(a) Time Value of Money – Compound Value, Future Values, Present Value.

(b) Risk and Returns – Theory, Evidence and Application.

(c) Valuation of Securities

Unit-3: Investment Decisions:

Long Term Investment: Techniques of Capital Budgeting

Short Term Investment: Working Capital Management

Unit-4: Financing and Dividend Decisions:

(a) Cost of Capital, Analysis Of Leverages, Capital Structure Theories

(b) Classification of Dividend Policies, Dividend Theories

(c) Long Term Sources of finance

References:

1. Prasanna Chandra; Financial Management: Theory and Practice; TataMcGraw Hill.
2. Pandey; I.M.; Financial Management; Vikas Publications
3. Van Horne and Wachowicz; Fundamentals of Financial Management;Practice Hall Publications
4. Brearley and Myers; Principles of Corporate Finance, Tata McGraw Hill.
5. Bhabatosh Banerjee;Fundamentamentals of Financial Management;PHILearning Pvt.Ltd.
6. Paresh Shah;Financial Management; Biztantra.
7. Ravi M.Kishore; Financial Management; Taxmann's Publication.

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406 ACCOUNTING FOR MANAGERS

Unit: 1 Accounting – An Overview:

a) Nature, Objectives, features, qualitative features and types of Corporate Financial Statements
b) Uses and Users of Accounting Information
c) Legal requirements -Form & Content (Schedule-III) (As per Companies Act, 2013)
d) IFRS and IND AS

Unit: 2 Financial Statements Analysis:

(a) Ratio Analysis: (Expected: (i) Interpretation of Ratios (ii) Comments on comparison of standard ratios with calculated ratios) (Preparation of final accounts from given ratios is not expected); Profitability , Liquidity, solvency and activity (efficiency) Ratios to be covered)
(b) Cash Flow Statement Analysis (IND AS-7) : (Expected Preparation of cash flow statement Simple problems and interpretation of results of Operating activities, Investing activities and Finance activities)

Unit: 3 Emerging Issues in Accounting

(Expected: Meaning, features, Benefits, limitations, models (If any), and Practical problems/case to understand respective issue)

a) Inflation Accounting
b) Human Resource Accounting
c) Creative and Forensic Accounting and financial frauds
d) Environment Accounting
e) Economic Value Added and Market Value Added

Unit: 4 Costs and Management Accounting

a) Meaning, features, benefits and limitations of cost and management accounting
b) Difference between Financial, Cost and Management Accounting
c) Tools and Techniques of Cost and Management Accounting (In brief)

References:

1. T.P.Ghosh, "Accounting and Finance for Managers",Taxmann's Publication.

2. J.Made Gowda, "Accounting for Managers", Himalaya Publishing House

3. T.P.Ghosh, "Accounting for Managers", Taxmann's Publication.

4. Ahish K Bhattarcharyya, "Financial Accounting for Business Managers", PHI

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