



SAURASHTRA UNIVERSITY, RAJKOT

FACULTY OF COMMERCE

**SYLLABUS
FOR
M. COM. [CBCS PROGRAMME]**

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -1

(FOR REGULAR AND EXTERNAL CANDIDATES)

Effective from JUNE – 2019

SAURASHTRA UNIVERSITY

UNIVERSITY CAMPUS

RAJKOT - 360005

Website: www.saurashtrauniversity.edu.in

STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES M.COM. CBCS PROGRAMME

Sr no	Course Type	Subject/Course Structure	Credit	Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-1					Semester-2			
1	Core	Business Research	4	1	Core	Legal Aspects of Corporate Business	4	
2	Core	Managerial Economics	4	2	Core	International Business	4	Commerce, Accountancy, Statistics, Mathematics
3	Core	Accounting for Management	4	3	Core	Corporate Financial Reporting	4	Economics, Commerce, Management
4	Core	Financial Management & Policy	4	4	Core	Marketing Management	4	Accountancy, Commerce
5	Core	Management of Self & Career	4	5	Core	Global Strategic Management	4	Management, Commerce, Accountancy
								Commerce, Management, Accountancy

**Structure & Syllabus based on UGC guidelines CBCS Programme for
M. COM. All Semesters - Commerce Faculty
M.Com. Semester-1 (Effective from June - 2019)**

No.	Course/Paper Code	Course Type	Course/Paper Title	Credit	For Regular Students			For External Candidates	
					Internal Marks	University Exam Marks	University Exam Time	University Exam Marks	University Exam Time
1		Core	Business Research	4	30	70	2¼ Hours	100	3 Hours
2		Core	Managerial Economics	4	30	70	2¼ Hours	100	3 Hours
3		Core	Accounting for Management	4	30	70	2¼ Hours	100	3 Hours
4		Core	Financial Management & Policy	4	30	70	2¼ Hours	100	3 Hours
5		Core	Management of Self & Career	4	30	70	2¼ Hours	100	3 Hours

M.COM. [CBCS] Semester – 1

Evaluation Scheme and Marks Distribution of Commerce Papers for **Regular Students Only**

WITH EFFECTIVE FROM: JUNE-2019 FOR ALL SEMESTERS

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Mid Sem Exam – 1 (1 Hour Exam)	10
	MCQ Test - 1	05
	4 Assignments per paper ,	10
	Overall Attendance	05
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Que. No.	Particulars	Marks
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
		70
Total Marks		100

SYLLABUS

For

M.COM.

Semester – 1

(With effective from June – 2019)



**M.COM. (CBCS) SEM-1 New Course-Titles for
Regular and External Students
Effective From: JUNE – 2019**

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	Business Research	07
2	Core	Managerial Economics	09
3	Core	Accounting for Management	11
4	Core	Financial Management & Policy	14
5	Core	Management of Self & Career	17

M.COM. [CBCS] Semester – 1		
1	Core	Business Research

Name of the Course : Business Research

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objectives: To equip and orient the students towards research.

Unit	Content	No. of Lectures
1	Business research – A theoretical framework : Concept of business research-importance of research in business decisions-business research process	11
2	Data collection in business research : Methods and techniques of data collection-Sampling and sampling design-Questionnaire designing and development-Attitude measurement and scaling.	11
3	Organization of business research & Sampling: Defining business research problem-Formulation of hypotheses, testing of hypotheses, experimental design-Sampling Techniques	13
4	Quality Characteristics and Quality Control Charts: Causes of variations in quality characteristics-Quality control charts – Its purpose and logic -Construction of Control Charts -Computing the Control Limits-Variable chart (Variable chart, Range Chart)-Fraction defectives chart (p-chart)-Number of defectives chart (np-chart)-Number of defectives per unit chart (c-chart)-Typical examples	10
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. C. R. Kothari Research Methodology ,Wiley Eastern)
2. Dr. S. Shajahan Research Methodology ,Jaico Publishing House
3. S. P. Gupta Statistical Methods ,Sultan Chand
4. William G. Zikm, Business Research Methods, The Dryden Press, New York.
5. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
6. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
7. Clover Vernon T. & Howard Basley, Business Research Methods, Ohio Grid pub. Clumbus.
8. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
9. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
10. Richard Levis, Statistics for Management, PHI, New Delhi.
11. Berenson, Canol and Raymond Colton, Research and Report Writing for
12. Business and Economic, Random House, New York.
13. Edward F. Reading in Market Research, The British Market Research Bureau, London.
14. Robert Ferber, Handbook of Marketing Research, McGraw Hill, New York.

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

M.COM. [CBCS] Semester – 1		
2	Core	Managerial Economics

Name of the Course : Managerial Economics

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objectives: This course develops managerial perspective to economic fundamentals as aids to decision making under given environment constraints as well as to equip and orient the students towards the concepts and practices of economics in managerial aspects.

Unit	Content	No. of Lectures
1	Nature and Scope of Managerial Economics: Objective of a firm, Economics theory and managerial theory, Managerial economist's role and responsibilities, Fundamental economic concepts, incremental principle, opportunity cost principle discounting principle, Equ-marginal principle.	11
2	Demand forecasting and demand analysis: Demand estimation for major consumer durable and non-durable products, Demand forecasting techniques. Demand Analysis; - Individual and market demand function, Law of demand, Determinants of demand, Elasticity of demand- its meaning and importance, Price elasticity, Income elasticity, Supply elasticity and Cross elasticity, Using elasticity in managerial decisions.	11
3	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 function-their nature, shape and inter-relationship, Law of variable proportions, Law of returns to scale.	13
4	Price Determination Under Different Market Conditions & Pricing Practice:- Characteristics of deferent market structures, Price determination and firm's equilibrium in short-run and long-run under perfect competition, Monopoly, monopolistic competition and oligopoly. Methods of price Determination in practice, Pricing of multiple products, Price discrimination, International price discrimination and dumping.	10
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons. New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Y.K: Indian Development Planning and Policy, Vikas Pub, New Delhi
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication, New Delhi.
7. Govt. of India: Economic Survey, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, New Delhi.
10. Sengupta N. K.: Government and Business in India, Vikas Publication, New Delhi.

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

M.COM. [CBCS] Semester – 1		
Core	3	Accounting for Management

Name of the Course : Accounting For Management

Course credit : 04

Teaching Hours : 45(Hours)

Total marks : 100

Objectives: The objective of this course is acquainting students with the accounting concepts, tools and techniques for managerial decisions.

Unit	Content	No. of Lectures
1	Budgeting and Budgetary Control: Introduction-Meaning and Definition of Budget, Budgeting and Budgetary Control - Budget Centre, Operation Chart, Budget Committee, Budget Manual, Budget Period, Principal Budget Factors – Budgeting and Budgetary Control: Objectives, Scope-operations and pre-requisites, Importance, Advantages and Limitations - Types of budgets: Functional Budgets, Cash Budget and Master Budget, Fixed and Variable Budget - Zero Base Budgeting- Practical Questions of functional budgets and master budget. (excluding fixed and flexible budgets)	12
2	Decision Analysis under Differential Costing: Introduction, Meaning and Characteristics-Different type of Cost-Difference between Marginal & Differential Cost Practical Questions Analysis and Applications of; Make or Buy decisions-Determination of sales Mix & Volume of sales-Discontinuance of a product line-Equipment replacement decision-Shut down or continue-Introducing a new product & new market-Own or Hire-Retain or Replace-Accept or Reject order-Sell or Process	11
3	Decision Analysis under Marketing Strategies: Introduction-Meaning and Managerial Accounting Application of Decision analysis and Marketing Strategies Practical Questions relating to; Product Development-Internal Transfer Versus Sale-Variation in Selling Price-Own Sales force Versus Agents-Evaluation of Alternative Offers-Evaluation of sales staff	11

4	Emerging Issues: [A] Value Analysis and Value Chain Engineering: Introduction-Meaning-Impact of Value Engineering on Profit- Distinction: Value Analysis and Value Chain Engineering - Programme of Value Engineering - Importance and Advantages [B] Life Cycle Costing: Introduction-Meaning-Characteristics of Product Life Cycle-Phases (Stages) in Product Life Cycle-Product Life Cycle & Cost Control-Brief concept of Project Life Cycle Costing [C] Quality Costing: Introduction Meaning and Definition of Quality - Need and Importance of Quality-Concept of Quality Costing-Classification of Quality Costing-Report of Quality Costing-Actions to reduce Quality Cost.	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
2. Management Accounting: Maheshwari S.N. & S.N. Mittal Mahavir Book Depot, New Delhi.
3. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
4. Principles of Management Accounting: Manmohan S. N. Goyal
5. Management Accounting: Moore, Carl L, Jaediche Robert K.

6. Advanced Management Accounting: Ravi M. Kishore
 7. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
 8. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
 9. Cost Accounting, by Jawahar Lal, McGraw Hill Education
 10. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
 11. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
 12. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
 13. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
 14. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
 15. Management Accounting: Goel, Rajiv, International Book House,
 16. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
- Note: Latest edition of the reference books should be used.**

M.COM. [CBCS] Semester – 1		
4	Core	Financial Management & Policy

Name of the Course : **Financial Management & Policy**
Course credit : **04**
Teaching Hours : **45 (Hours)**
Total Marks : **100**

Objectives: To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.

Unit	Content	No. of Lectures
1	Introduction: Introduction, Meaning, Nature, scope and objectives of financial management Financial decision making and types of financial decisions-Finance as a strategic function- Role of finance manager -Agency problem- Stock price maximization and agency costs - Alternatives to stock price maximization- Stakeholders' wealth maximization- Risk-return framework for financial decision making	12
2	Capital Budgeting: Introduction, Meaning, Nature, significance and kinds of capital budgeting decisions, Cash flow estimation, Capital budgeting techniques - ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR. Capital budgeting decisions under constraints and with multiple objectives using mathematical programming models (Linear programming and Integer Programming). Capital rationing. Capital budgeting decision under inflation. Capital budgeting decision under uncertainty. Techniques for incorporating risk and uncertainty in capital budgeting decisions- RADR, Certainty equivalent method, DCF Break even analysis, Simulation method, Probability distribution method, Decision tree analysis, Sensitivity analysis and Scenario analysis. Real options.	11
3	Capital Structure: An overview of cost of capital Specific and WACC, Financial leverage and evaluation of financial plans (EBIT-EPS analysis), Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information	11

	asymmetry on capital structure. Optimal capital structure, Determinants of Capital structure in practice	
4	Dividend Policy: Forms of dividends, Theories of relevance and irrelevance of dividend in firm valuation, (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory), Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy, Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy, Lintner's Model on corporate dividend behavior	11
Total Lectures		45

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India
2. Pandey, I. M., *Financial Management*, Vikas Publishing.
3. Ross S.A., R.W. Westerfield and J. Jaffe, *Corporate Finance*, McGraw Hill.
4. Brealey R.A. and S.C. Myers, *Principles of Corporate Finance*, McGraw Hill.
5. Damodaran, A. *Corporate Finance: Theory and Practice*, John Wiley & Sons.
6. Chandra, P. *Financial Management*, Tata McGraw Hill.
7. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
8. Ehrhardt, M. C. & Brigham E. F, *Corporate Finance*, Indian Edition, Cengage Learning

9. Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press
10. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, *Financial Management: Principles & Application*, Pearson.
11. Meyer. et.al, *Contemporary Financial Management*, Cengage Learning

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 1		
5	Core	Management of Self & Career

Name of the Course : Management of Self & Career

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objective: This course aims to enable the students' understanding about the concepts of personality/self and appreciate the need for personality/ self development as well as managing their careers using through it.

Unit	Content	No. of Lectures
1	Personality Development and Career advancement: Introduction, Five pillars, Self Introspection, Self Assessment, Self Appraisal, Self Development and Self Interrogation	12
2	A new approach to Self Identification and Self Assessment: Introduction, Self Centric Process, Self Belief System, Self Concept System, Scale of Assessment, Self Qualifying Factors, Self Identification Matrix, Packaging of Self Identity	12
3	Personal Mission: Introduction, Need for setting a Its Process, Winning Factors for a Personal Mission, Multi dimensional aspects of Human Dispensation affecting a Personal Mission, Characteristics of a Personal Mission, Brain-Mind –Body's Combined Relation with Attributes	11
4	Advising and Counselling: Introduction, Modality and Mechanics of Advising and Counselling, Challenges for Managing a Career in the 21 st Century, Managing Success in your Career	10
Total Lectures		45

Important Instructions for paper setter: –

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UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

Omkar, R.M.; Personality Development & Career Management, S. Chand and Co. Ltd
New Delhi

Note: Latest edition of Reference books may be used.



SAURASHTRA UNIVERSITY, RAJKOT

FACULTY OF COMMERCE

**SYLLABUS
FOR
M. COM. [CBCS PROGRAMME]**

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER -2

(FOR REGULAR AND EXTERNAL CANDIDATES)

Effective from DEC - 2019

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UNIVERSITY CAMPUS

RAJKOT - 360005

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STRUCTURE & SYLLABUS BASED ON UGC GUIDELINES M.COM. CBCS PROGRAMME

Sr no	Course Type	Subject/Course Structure	Credit	Sr no	Course Type	Subject/Course Structure	Credit	Who can teach
Semester-1					Semester-2			
1	Core	Business Research	4	1	Core	Legal Aspects of Corporate Business	4	
2	Core	Managerial Economics	4	2	Core	International Business	4	Commerce, Accountancy, Statistics, Mathematics
3	Core	Accounting for Management	4	3	Core	Corporate Financial Reporting	4	Economics, Commerce, Management
4	Core	Financial Management & Policy	4	4	Core	Marketing Management	4	Accountancy, Commerce
5	Core	Management of Self & Career	4	5	Core	Global Strategic Management	4	Management, Commerce, Accountancy
								Commerce, Management, Accountancy

**Structure & Syllabus based on UGC guidelines CBCS Programme for
M. COM. All Semesters - Commerce Faculty
M.Com. Semester-2 (Effective from DEC - 2019)**

No.	Course/Paper Code	Course Type	Course/Paper Title	Credit	For Regular Students			For External Candidates	
					Internal Marks	University Exam Marks	University Exam Time	University Exam Marks	University Exam Time
1		Core	Legal Aspects of Corporate Business	4	30	70	2¼Hours	70	2¼ Hours
2		Core	International Business	4	30	70	2¼ Hours	70	2¼ Hours
3		Core	Corporate Financial Reporting	4	30	70	2¼ Hours	70	2¼ Hours
4		Core	Marketing Management	4	30	70	2¼ Hours	70	2¼ Hours
5		Core	Global Strategic Management	4	30	70	2¼ Hours	70	2¼ Hours

M.COM. [CBCS] Semester – 2

Evaluation Scheme and Marks Distribution of Commerce Papers for **Regular Students Only**

WITH EFFECTIVE FROM: DEC-2019 FOR ALL SEMESTERS

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Mid Sem Exam – 1 (1 Hour Exam)	10
	MCQ Test - 1	05
	4 Assignments per paper ,	10
	Overall Attendance	05
EXTERNAL (UNIVERSITY) ASSESSMENT [70 Marks]		
Que. No.	Particulars	Marks
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
		70
Total Marks		100

SYLLABUS

For

M.COM.

Semester – 2

(With effective from Dec – 2019)



**M.COM. (CBCS) SEM-2 New Course-Titles for
Regular and External Students
Effective From: DEC – 2019**

Sr. No.	Type	Name of the Subject	Pg. No.
1	Core	Legal Aspects of Corporate Business	07
2	Core	International Business	09
3	Core	Corporate Financial Reporting	11
4	Core	Marketing Management	14
5	Core	Global Strategic Management	16

M.COM. [CBCS] Semester – 2

Core	1	Legal Aspects of Corporate Business
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Name of the Course : Legal Aspects of Corporate Business

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objectives: The course aims to acquaint the students with knowledge and understanding of major business laws

Unit	Content	No. of Lectures
1	Law relating to Societies - Trusts & Intellectual Property: General concept relating to registration of societies; property of societies; suits by and against societies; enforcement of judgment against societies; dissolution of societies; general concept relating to trusts; creation of a trust; duties and liabilities of trustees; rights and powers of trustees, disabilities of trustees; rights and liabilities of the beneficiary, Concept and development of intellectual property law in India; law and procedure relating to patents, trademarks and copyrights; geographical indications; design act; overview of laws relating to other intellectual property rights; intellectual property appellate board	12
2	Law relating to Competition and Consumer Protection: Concept of competition; Competition Act, 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, competition commission of India; compliance of competition law; Consumer protection in India- Consumer Protection Act, 1986; rights of consumers; consumer disputes redressal agencies.	11
3	Law Relating to Information: Right to Information Act 2005 - Definitions, right to information, obligations of public authorities, request for obtaining information, disposal of request, exemption from disclosure of information, grounds for rejection to access in certain cases, severability; central information commission- its constitution, term of office, conditions of service and removal; powers and functions of Central Information Commissions, appeals and penalties.	11
4	Law relating to Pollution Control & Environmental Protection: Concept of sustainable development, biodiversity and carbon credit; government policy regarding environment; law relating to prevention	11

	and control of air pollution and water pollution; Environment (Protection) Act, 1986; national green tribunal.	
Total Lectures		45

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UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Sharma J. P., and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd, New Delhi.
3. Bhandari, Munish, *Professional Approach to Corporate Laws and Practice*, Bharat Law House, New Delhi.
4. *Handbook of Corporate Laws*, Bharat Law House, New Delhi
5. Sir Dinshaw Fardunji Mulla, revised by Dr. Poonam Pradhan Saxena, *Mulla's the Transfer of Property Act*
6. Sanjiva Row, revised by Justice K. Shanmukham & Shrinivas Gupta, *Transfer of Property Act (with Model Forms of Sale Deed, Agreement to Sell, Mortgage, Lease Deed, Gift Deed, Partition Deed, Assignment of Actionable Claim etc.) (In 2 Vols)*
7. *Bare Acts on Societies and Trusts*
8. *Bare Act on Competition Law*
9. *Bare Act on Consumer Protection Law*
10. *Bare Act on Pollution Control and Environmental Protection*
11. *Bare Act on Right to Information Act Law*

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 2		
Core	2	International Business

Name of the Course : International Business

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objectives: The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in International Business Environment and policy framework.

Unit	Content	No. of Lectures
1	Introduction: International Business - Importance, nature and scope; Globalization; Drivers of Globalization. Basic Entry Decisions; Modes of entry into international business, selecting and Entry Strategy; Political, Legal, Economic, and Cultural environment and associated risks; Framework for analyzing international business environment	10
2	International Trade: Reasons for international trade; Theories of international trade; Foreign trade multiplier; World trading environment – Pattern and structure of world trade in goods and services; Government intervention in International Trade: Arguments for Government intervention; Instruments of Commercial Policy: Tariffs, quotas and other measures and their effects. World Trade and Protectionism: GATT, The Uruguay Round, WTO, Evaluation of WTO, Important Agreements of WTO – Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India.	12
3	International Economic Institutions & Financial Environment: IMF, World Bank, UNCTAD, International commodity trading and agreements - India's involvement and consequences; International Financial Environment: International Monetary System; Foreign Direct Investment: Types of FDI; Theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trends in FDI.	10
4	Regional Economic Integration:	13

	Levels of Regional Economic Integration: Free trade area, customs union, economic union, common market, political union; Trade creation and diversion effects; Regionalism vs. Multilateralism; Structure and functioning of EU and NAFTA, SAARC	
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P., *International Business: Environment and Operations*.
2. Griffin, Ricky W. and Pustay, Michael W, *International Business: A Managerial Perspective*, Prentice Hall.
3. Hill, Charles, W.L., *International Business*, McGraw Hill Company, New York.
4. Cherunilam, F., *International Business Text and Cases*, PHI.
5. Bhasin, N., *Foreign Direct Investment in India: Policies, Conditions and Procedures*, New Century Publications.
6. Ball, Donald, Wendall H. McCulloch, Michael Geringer, Michael S. Minor and Jeanne M. McNett,
7. *International Business: The Challenge of Global Competition*, McGraw Hill Co.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 2		
Core	3	Corporate Financial Reporting

Name of the Course : Corporate Financial Reporting

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objectives: The objective of this course is acquainting students to strengthen the knowledge and practice of preparing and presenting different kinds of corporate financial reporting in an analytical way with the accounting concepts, tools and techniques.

Unit	Content	No. of Lectures
1	Overview of Corporate Financial Reporting: Introduction-Accounting & Economic Development-Meaning of Corporate Financial Reporting-Concept and practices of Financial Reporting- Objectives of Financial Reporting-Users in Financial Reporting- General & Specific Purposes of Financial Reporting- Qualitative Characteristics of Financial Reporting Information- Benefits of Financial Reporting-Value Reporting Paradigm & Model.	10
2	Financial Statement Analysis and Interpretation: Introduction & Meaning of Financial Statements-Objectives of Financial Statement-Contents of Financial Statements-Users of Financial Statements-Natures of Financial Statements-Features and Importance of Financial Statements-Limitations of Financial Statements. Meaning -Types and Tools & Techniques of Analysis and Interpretation of Financial Statements:- 1. Trend Analysis 2.Common size Statement 3. Comparative Statement analysis 4. Ratio Analysis (with Reverse calculations, finding out of missing items and Inter relationships among ratios and preparation of financial statements only) 5. Inter firm comparison & Intra firm comparison through Accounting Ratios (From the view point of stake holders) 6. Analysis through Du-Pont Control Chart Practical problems covering above tools & techniques	12
3	Accounts For Price Level Changes [Inflation Accounting]: Introduction-Meaning, Utility & Limitations of Historical Cost Accounting-Meaning, & Utility of Inflation Adjusted Account-Nature and Concept of price changes (General, Specific & Relative)-Inflation Accounting & Disclosure Requirements in Different Countries Methods of Accounting for Change in Price: - 1. Current Purchasing	12

	Power [CPP] Method: (Meaning, Objectives, Methodology & Evaluation) 2. Current Cost Accounting [CCA] Method: (Meaning, Objectives, Methodology & Evaluation) - Practical Questions	
4	Value Added Accounting & Reporting: Introduction, Meaning, Concepts of value addition-Meaning, Utility & Disclosure of Value Added Statement (VAS) Concept & Computation of; 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA) - Practical Questions	11
Total Lectures		45

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
2	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	20
3	PRACTICAL / THEORATICAL QUE - 4 (From Unit 4) (OR) PRACTICAL / THEORATICAL QUE - 4 (From Unit 4)	15
4	THEORATICAL QUE - 1 (From Unit 1) (OR) THEORATICAL QUE - 1 (From Unit 1)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. David Young & Jacob Cohen: Corporate Financial Reporting & Analysis (Willy)
2. E.Mrudula & V.R.P.Kashyap (ICFAI) Financial Reporting edited Book
3. Jawaharlal: Corporate Financial Reporting (Taxmann Publications)
4. Dr.T.P.Ghosh: Illustrated Guide to Revised Schedule VI (Taxmann pub.)

5. Relevant Literature published by the Reserve Bank of India (RBI)
6. Relevant Literature published by the IRDA
7. Relevant Literature published by Security Exchange Board of India (SEBI)
8. Corporate Financial Reporting: Study material issued by The Institute of Cost Accountants of India (ICAI)
9. R. N. Anthony, David Hawkins, K. A. Merchant, Accounting: Text & Cases. McGraw-Hill Edu
10. Charles T. Horngren & Donna Philbrick, Introduction to Financial Accounting, Pearson Edu.
11. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, Delhi.
12. Bhushan Kumar Goyal and H N Tiwari, Financial Accounting, International Book House
13. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
14. Singh, Surender, Scholar Management Accounting: Tech Press, New Delhi
15. Garrison H., Ray and Eric W. Noreen Managerial Accounting: McGraw Hill
16. Goel, Rajiv, Management Accounting: International Book House
17. S. N. Maheshwari; Corporate Accounting: (Vikas Publishing house Pvt. Ltd. New Delhi)
18. S.P. Jain & K. L. Narang: Company Accounts: (Kalyani Publishers, New Delhi)
19. Sanjeev Singhal: Accounting Standards: (Bharat Law House Pvt. Ltd; New Delhi)
20. Shukla M.C. & T.S.Grawal: Advanced Accountancy: (Sultan Chand & sons, New Delhi)
21. Gupta and Gupta; Principles and Practice of Accounting, (Sultan Chand & Sons, Delhi)
22. Ashok Sehagal Deepak Sehagal; Advanced Accounting (Taxmann Allied Services, Pvt. Ltd; New Delhi)

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

M.COM. [CBCS] Semester – 2		
Core	4	Marketing Management

Name of the Course : Marketing Management

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objectives: To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

Unit	Content	No. of Lectures
1	<p>Introduction:</p> <p>Nature and Scope of Marketing; Core Marketing Concepts; Evolution of modern marketing concept; Modern marketing concepts; Marketing Mix; Marketing management process-a strategic perspective; Customer quality, value and satisfaction; Planning and control. Marketing Environment: Significance of scanning marketing environment; Analyzing macro environment of marketing-economic, demographic, socio-cultural, technological, political and legal segments; Impact of micro and macro environment on marketing decisions.</p> <p>Buyer behaviour: Need for studying buyer behaviour; Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process. Market Segmentation, Targeting and Positioning: Bases for segmenting a consumer market; Levels of market segmentation; Factors influencing selection of market segments; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process.</p>	15
2	<p>Product and Pricing Decisions:</p> <p>Product - concept and classification; Major product decisions; New product development; Packaging and labelling; Product support services; Branding decisions; Product life cycle – concept and appropriate strategies adopted at different stages. Pricing- Objectives, Factors affecting price of a product, Pricing policies and strategies. Ethical issues in Product and pricing decisions.</p>	11
3	<p>Distribution Decisions:</p> <p>Channels of distribution – concept and importance; Different types of distribution middlemen and their functions; Channel management, selection, motivation and performance appraisal of distribution middlemen; Distribution logistics – concept, importance and major logistics decisions; Channel integration and systems. Ethical issues in distribution decisions. Retailing and Wholesaling: Types of retail</p>	13

	formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective.	
4	Promotion Decisions: Role of promotion in marketing; Promotion methods; Integrated Marketing Communication – Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions	06
Total Lectures		45

[Note: Class discussions to be supported by relevant case studies]

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION (Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson.
2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Mktg*, Cengage Learning.
3. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
4. Czinkota, Miachel, *Marketing Management*, Cengage Learning.
5. Kazmi, SHH, *Marketing Management Text and Cases*, Excel Books.
6. Kumar, Arun and N. Meenakshi, *Marketing Management*, Vikas Publishing House.
7. Zikmund, William G. and Michael D'Amico, *Marketing: Creating and Keeping Customers in an E- Commerce World*, South-Western College Pub.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester – 2		
Core	5	Global Strategic Management

Name of the Course : Global Strategic Management

Course credit 04

Teaching Hours : 45 (Hours)

Total marks 100

Objectives: To help students to understand strategy making process that is informed integrative and responsive to rapid changes in an organization's globally oriented environment with understanding the tasks of implementing strategy in a global market.

Unit	Content	No. of Lectures
1	Introduction: Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors & Top Management. Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.	12
2	Environmental Analysis: Analysis of Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis; The International Product Life Cycle (IPLC) Analysis of Internal Environment- Resource Audit; Resource Based View (RBV), Global Value Chains Systems; Core and Distinctive Competencies; From Sustainable Competitive Advantage to Transient Competitive Advantage.	11
3	Strategic Choice: Strategic options at Corporate Level - Growth, Stability and Retrenchment Strategies; Corporate Restructuring; Strategic options at Business Level- Michael Porters' Competitive Strategies and Cooperative Strategies. Evaluation of Strategic Alternatives - Product Portfolio Models (BCG matrix, GE Matrix, etc.)	11
4	Strategy Implementation and Control: Interdependence of Formulation and Implementation of Strategy - Joint Ventures, Foreign Technology Agreements, Mergers and Acquisitions; Multi-country and global strategies; Outsourcing strategies, Issues in global strategy implementation- Planning and allocating resources; Organization Structure and Design; Budgets and support system commitment; culture and leadership. Strategy evaluation and control	11
Total Lectures		45

[Note: Case studies and problems involving issues in global strategy are required to be discussed.]

Important Instructions for paper setter: –

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
(Que. No. 1 to 4 are compulsory for regular students and external candidates)		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks	70

Suggested Readings and Reference Books:

1. Hill, Charles W.L. and Gareth R. Jones, *Strategic Management: An Integrated Approach*, Cengage Learning, India.
2. Ungson, G.R. and Yim-Yu-Wong, *Global Strategic Management*, M.E. Sharpe.
3. Davidson, W.H., *Global Strategic Management*, John Wiley, New York.
4. Thompson, Arthur A. and A. J. Strickland, *Strategic Management*, McGraw Hill, New York.
5. Hitt, Michael A., Ireland, R. D., Hokeness, Robert E. and S. Manikuttu, *Strategic Management: A South-Asian Perspective*, Cengage Learning, India
6. Bartlett, C.A., Ghoshal, S. and P. Beamish, *Transnational Management: Text, Cases, and Readings in Cross-Border Management*, McGraw Hill.
8. Porter, Michael E., *The Competitive Advantage of Nations*, Macmillan, London,
9. Frynas, J.G. and K. Mellahi, *Global Strategic Management*, Oxford Uni. Press.
10. Henry, Anthony E., *Understanding Strategic Management*, Oxford Uni. Press, New York.
11. Wheelen, Thomas L., Hunger, J. David, Hoffman, Alan N. and Charles E. Bamford, *Strategic Management and Business Policy: Globalization, Innovation and Sustainability*, Prentice Hall, New Jersey.
12. Sengupta, N. and J.S. Chaudan, *Strategic Management: Contemporary concepts and Cases*, Vikas Publishing.
13. Ghosh, P.K., *Strategic Management- Text & Cases*, Sultan Chand & Sons.
14. Nag, A., *Strategic Management- Analysis, Implementation, Control*, and Vikas Publishing.

Note: Latest edition of the readings may be used.