

Circular file

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**DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY****CIRCULAR NO.SU/Commerce&Management/M.Com/05/2022**

It is hereby inform to all concerned that, on recommendation of the Faculty of Commerce & Management, in its meeting dated 06-04-2022. the Hon'ble Vice-Chancellor in his emergency powers under Section-12(7) of the Maharashtra Public Universities Act, 2016 has accepted the revised syllabus of **M.Com I and IInd year** under Choice Based Credit & Grading System on behalf of the Academic Council to be applied from the Academic Year 2022-2023 and onwards.

All concerned are requested to note the contents of this circular and bring notice to the students, teachers and staff for their information and necessary action.

University Campus,  
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2022-23/

Date:- 22-07-2022.

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*[Signature]*  
Deputy Registrar,  
Academic Section  
Syllabus unit.

**Copy forwarded with compliments to :-**

- 1] **The Principals, affiliated concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University.**
- 2] **The Director, University Network & Information Centre, UNIC, with a request to upload this Circular on University Website.**

**Copy to :-**

- 1] The Director, Board of Examination & Evaluation,
- 2] **The Section Officer, [ B.Com. Unit ] Examination Branch,**
- 3] The Section officer, [Eligibility Unit],
- 4] **The Programmer [Computer Unit-1] Examinations,**
- 5] **The Programmer [Computer Unit-2] Examinations,**
- 6] The In-charge, [E-Suvidha Kendra], Rajarshi Shahu Maharaj Pariksha Bhavan, Dr. Babasaheb Ambekar Marathwada University.
- 7] The Public Relation Officer,
- 8] The Record Keeper.

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M.com - updated syllabus I year & II year



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AURANGABAD.**



Curriculum of

M.COM.

MASTER OF COMMERCE

1ST & IIND YEAR

DEPARTMENT & AFFILIATED COLLEGES

under Choice Based Credit & Grading System

*[ Effective from the Academic Year 2022-23 & onwards ]*



**Dr. Babasaheb Ambedkar  
Marathwada University, Aurangabad**



**Curriculum of  
MASTER OF COMMERCE  
(M.COM)**

Under Choice Based Credit & Grading System

[Effective from the Academic year 2022-2023]

OK  
18/7/2022

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M.Com  
CBCGS PATTERN  
SYLLABUS  
W.E.F 2022-2023



## Master of Commerce

M.Com First Semester (15 Weeks Teaching)

Paper No.	Subject /Title of the paper	Course	Weekly Lectures		Credits		IA	UA	Total Marks	Duration of Theory exam
			Th	Pr	Th	Pr				
I	Management Process and Organizational Behavior	Core	4	--	4	--	20	80	100	3 Hrs
II	Managerial Economics	Core	4	--	4	--	20	80	100	3 Hrs
III	Corporate Financial Accounting	Core	4	--	4	--	20	80	100	3 Hrs
IV	Business Environment (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
V	Statistical Analysis (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
	Total		20	--	16	--	100	400	500	

M.Com Second Semester (15 Weeks Teaching)

Paper No.	Subject /Title of the paper	Course	Weekly Lectures		Credits		IA	UA	Total Marks	Duration of Theory exam
			Th	Pr	Th	Pr				
I	Advanced Cost Accounting	Core	4	--	4	--	20	80	100	3 Hrs
II	Marketing Management	Core	4	--	4	--	20	80	100	3 Hrs
III	Financial Management	Core	4	--	4	--	20	80	100	3 Hrs
IV	Strategic Management (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
V	E-Business (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
	Total		20	--	16	--	100	400	500	

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M.Com Third Semester (15 Weeks Teaching)

Paper No.	Subject /Title of the paper	Course	Weekly Lectures		Credits		IA	UA	Total Marks	Duration of Theory exam
			Th	Pr	Th	Pr				
I	Research Methodology	Core	4	--	4	--	20	80	100	3 Hrs
II	Human Resource Planning & Development	Core	4	--	4	--	20	80	100	3 Hrs
III	Business Legislation	Core	4	--	4	--	20	80	100	3 Hrs
IV	International Marketing (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
V	Accounting for Managerial Decisions (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
VI	Service Course	Generic Elective	4	--	4	--	20	80	100	
	Total		20	--	20	--	120	480	600	

M.Com Fourth Semester (15 Weeks Teaching)

Paper No.	Subject /Title of the paper	Course	Weekly Lectures		Credits		IA	UA	Total Marks	Duration of Theory exam
			Th	Pr	Th	Pr				
I	Quantitative Techniques	Core	4	--	4	--	20	80	100	3 Hrs
II	Securities Analysis	Core	4	--	4	--	20	80	100	3 Hrs
III	Research Project	Core	4	--	4	--	--	100	100	Presentation
IV	Advertising & Media Management (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
V	International Business (Elective)	Elective	4	--	4	--	20	80	100	3 Hrs
	Total		20	--	16	--	100	400	500	

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**M.Com**

**FIRST SEMESTER SYLLABUS**

**W.E.F 2022-2023**

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**M. COM. SECOND SEMESTER**  
**SUBJECT: ADVANCED COST ACCOUNTING**

COURSE CODE: COM-404		NO OF CREDITS: 04	SEMESTER: II
COURSE TITLE: MASTER OF COMMERCE			
COURSE OBJECTIVES: Update the subject knowledge among the students at corporate level in cost accounting.			
UNIT	COURSE CONTENT	Lectures	
I	<b><u>Budgetary Control Systems:</u></b> Concepts and features, Budget & Forecast, Types of Budgets and Process, pre-requisites of budgetary control systems, Administration of budgetary control systems, Revision of budgets, Rolling budgets, Zero-base budgeting, Performance budgeting.	12	
II	<b><u>Standard Costing:</u></b> Meaning, Objectives, Significance and limitation of standard costing. Distinguish between standard costing and budgetary control. Types of standard costs, Variance, Analysis and Accounting of Material, Labour, Overheads. Sales variance Analysis.	12	
III	<b><u>Marginal Costing:</u></b> Meaning, Objectives, Features, Advantages and limitation of Marginal costing. Distinguish between Marginal costing and Absorption costing. Preparation of Marginal cost statement. Concept of Contribution and Profit. To make or to buy decisions of different products.	12	
IV	<b><u>Break-Even and Cost Volume Profit Analysis:</u></b> Assumption and Usages of Break-Even Analysis. Methods of calculation of BEP, Contribution P/V Ratio, Margin of Safety, Angle of Incidence, Key factor, Break even chart. Impact of variable and fixed cost, Calculation of BEP where multiple products are involved.	12	
V	<b><u>Presentation of Financial and Cost information to Management :</u></b> Concept of reports, Types of reports, Reports to management, Installing management report systems, Bankers and Management reporting, Essentials for preparation of good reports.	12	

**REFERENCE BOOKS:**

- 1) 'Cost Accountancy' by S. P. Jain and K.L. Naraning.
- 2) 'Cost Accounting' by Nigam and Sharma
- 3) 'Cost Accountancy' by Arora.
- 4) 'Cost Accounting Problems and Solutions S.N. Maheswari.
- 5) 'Cost Accounting Problems and Solutions by Khanna, Pande and Ahuja

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SUBJECT: MANAGERIAL ECONOMICS

COURSE CODE: COM-402		NO OF CREDITS: 4	SEMESTER: I
COURSE TITLE: MASTER OF COMMERCE			
Course Objectives: Update the subject knowledge among the students at corporate level and its use in decision making.			
UNIT	COURSE CONTENT	LECTURES	
I	<b>Nature and scope of managerial economic:</b> Objectives of a firm, Economic theory and managerial theory, Fundamental economics concepts, Incremental principles, Opportunity costs principles, Discounting principles, Equi-marginal principles.	10	
II	<b>Demand Analysis:</b> Individual and marketing demand functions, Law of demand, Determinants of demand, Elasticity of demand , and its importance, Price Elasticity, Income Elasticity and its use in decision making.	10	
III	<b>Theory of consumer choice:</b> Cardinal utility approach, Indifference approach, Revealed Preference Theory and Theory of Consumer Choice under risk, Demand estimation, Demand forecasting techniques.	10	
IV	<b>Production Theory:</b> Production function, Production with one and two variable inputs, Stages of Production, Economies of Scale, Estimation of production function, Cost theory and estimation, Law of Return to Scale.	10	
V	<b>Price Determination under different market conditions:</b> Characteristics of different market structure, Perfect competition, Monopolistic competition, Oligopoly and Monopoly.	10	
VI	<b>Business Cycle:</b> Nature and phases of Business Cycle, Theories of Business Cycle, Inflation, Characteristics, Types and effects of Inflation	10	

**REFERENCE BOOKS:**

- 1) 'Adhikary, M. Business Economic, New Delhi, Excel Books 2000
- 2) Buamol, W.J. Economic theory & operations analysis 3<sup>rd</sup> ed, New Delhi, prentice Hall Inc,1996.
- 3) Chopra, O.P Managerial economics, , new Delhi Tata McGraw Hill 1985.
- 4) Keat, Paul G. & Philips K. Y. Young, Managerial Economics, prentice Hall, New Jersey 1996
- 5) Koutsoyinnans, A.Modern Micro Economics, New York, Macmillan, 1991.
- 6) Mllgrom,P. and Roberts J.Economics, Organization and management , Englewood Cliffs, New jersey, prentice Hall 992.
- 7) Joel Dean "Managerial Economics", prentice Hall

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**SUBJECT: CORPORATE FINANCIAL ACCOUNTING**

COURSE CODE: COM- 403		NO OF CREDITS: 04	SEMESTER: I
Course Title: MASTER OF COMMERCE			
Course Objectives: Update the subject knowledge among the students at corporate level.			
UNIT	COURSE CONTENT	Lectures	
I	Financial Accounting. Generally Accepted Accounting principles, Indian Accounting standards. International Accounting standards.	12	
II	Preparation and analysis of financial Accounts and financial statements of companies..	12	
III	Valuation of shares and goodwill.	12	
IV	Accounting issues relating to Mergers and Acquisitions.	12	
V	Holding Companies (with two subsidiaries). Inflation Accounting.	12	

**REFERENCE BOOKS:**

- 1) 'Advanced Accountancy' by Shukla and Grewal.
- 2) 'Advanced Financial Accounting' by R.L.Gupta
- 3) 'Advanced Accounting' by Jain and Naranmg.
- 4) 'Advanced Accounting' by Khan and Jain.
- 5) 'Advanced Accountancy' by S.N.Maheswari.

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**SUBJECT: BUSINESS ENVIRONMENT (Elective)**

COURSE CODE: COM- 421      NO OF CREDITS: 4      SEMESTER: 1st		
Course objectives:- To make the students understand the various aspects of business environment and its impact on Industry, International trade.		
UNIT	COURSE CONTENT	Lectures
I	<b>INTRODUCTION OF THE CONCEPT</b> Theoretical framework of Business Environment, Concept, significance & nature of Business Environment. Elements of business environment-Internal & External. Changing dimensions of business environment. Techniques of environmental scanning and monitoring	12
II	<b>ECONOMIC ENVIRONMENT OF BUSINESS.</b> Significance and elements of Economic environment. Economic planning in India. Government policies, Industrial, policy, Fiscal policy, Monetary policy, Exim Policy. Public sector & economic development. Development and relevance to Indian business. Economic reforms, Liberation and Structural Adjustment Programs.	12
III	<b>POLITICAL AND LEGAL ENVIRONMENT OF BUSINESS.</b> Political environment and its impact on business policy. Critical elements of political environment. Government and business. Social responsibilities of business and role of government. Legal environment, Changing dimension of legal environment in India, M.R.T.P. Act, FEMA & Licensing policy. Sales Goods Act. Consumer Protection Act, Consumerism in India.	12
IV	<b>SOCIO-CULTURAL ENVIRONMENT.</b> Critical elements of social cultural environment. Social institutions and systems, Social values and attitudes, Social groups middle class. Dualism in Indian society & problems of uneven income distribution. Rural Developments, Emerging rural sector in India, Problems and prospects of agricultural and its allied sectors. Social responsibilities of business.	12
V	<b>INTERNATIONAL &amp; TECHNOLOGICAL ENVIRONMENT</b> Multinational corporations, Foreign collaboration and Indian business. Nonresident Indians & corporate sector. International economic institutions- World Trade Organization, World Bank, Int'l Monetary Fund and their importance to India. Foreign trade policies, impact of rupee devaluation. Technological environment of India. Policy on research and development, patent laws, technology transfer.	12

**REFERENCE BOOKS:**

- 1) "Business Environment" by Francis Cherunilam, Himalaya publication.
- 2) "Business Environment" by Shaikh Saleem, Pearson Education.
- 3) "Business Environment" by Gopal Lal Jain, Mangal Deep publication.
- 4) "Business Environment" by Dr.Syed Azharuddin, Dr.Walmik Sarwade.

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**SUBJECT : STATISTICAL ANALYSIS (Elective)**

COURSE CODE:- COM-422

No. of Credits :-4

Semester : Ist

Course Title: M.Com

Course Objectives: To make the students learn the application of statistical tools & techniques.

Unit	Course Content	Lectures
1.	Analysis of Time Series and Forecasting: Meaning and Utility, Components of Time Series Analysis, Decomposition Models, Trend Projection Method, Measurement of Seasonal Variation.	12
2.	Multiple and Partial Correlation and Multiple Regression Analysis	12
3.	Sampling and Statistical Inference – Census Vs. Sampling, Principles and Methods of Sampling, Sampling Distribution, Standard Error, Point Estimation.	12
4.	Interpolation and extrapolation – utility, assumptions and methods of interpolation	12
5.	Statistical Quality Control – Meaning and Objectives, Causes of Variation in quality characteristics, Quality Control & Chart Construction.	12

**Suggested Readings :**

- 1) Chandra N.K. Statistics for Behavioural and Social Scientists, Reliance Publishing House, Delhi, 1996.
- 2) Gupta, S.P. and Gupta M.P. Business Statistics, New Delhi, Sultan Chand, 1997.
- 3) Kazmier, L.J. and Pahl N.F. Basic Statistics for Business and Economics, New York, McGraw Hill, 1988.

**Additional Readings :**

- 1) Elhance D.N. Fundamental of Statistics
- 2) V.K. Kapoor "Fundamental of Statistics for Business & Economics", Sultan Chand & Sons, New Delhi, 2005

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**M.Com**  
**SECOND SEMESTER SYLLABUS**  
**W.E.F 2022-2023**

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M. COM. SECOND SEMESTER

SUBJECT: ADVANCED COST ACCOUNTING

UNIT	COURSE CONTENT	Lectures
I	<b>Budgetary Control Systems:</b> Concepts and features, Budget & Forecast, Types of Budgets and Process, pre-requisites of budgetary control systems. Administration of budgetary control systems, Revision of budgets, Rolling budgets, Zero-base budgeting, Performance budgeting.	12
II	<b>Standard Costing:</b> Meaning, Objectives, Significance and limitation of standard costing. Distinguish between standard costing and budgetary control. Types of standard costs, Variance, Analysis and Accounting of Material, Labour, Overheads. Sales variance Analysis.	12
III	<b>Marginal Costing:</b> Meaning, Objectives, Features, Advantages and limitation of Marginal costing. Distinguish between Marginal costing and Absorption costing. Preparation of Marginal cost statement. Concept of Contribution and Profit. To make or to buy decisions of different products.	12
IV	<b>Break-Even and Cost Volume Profit Analysis:</b> Assumption and Usages of Break-Even Analysis. Methods of calculation of BEP, Contribution P/V Ratio, Margin of Safety, Angle of Incidence, Key factor, Break even chart. Impact of variable and fixed cost, Calculation of BEP where multiple products are involved.	12
V	<b>Presentation of Financial and Cost information to Management :</b> Concept of reports, Types of reports, Reports to management, Installing management report systems, Bankers and Management reporting, Essentials for preparation of good reports.	12

**REFERENCE BOOKS:**

- 1) 'Cost Accountancy' by S. P. Jain and K.L. Naranmg.
- 2) 'Cost Accounting' by Nigam and Sharma
- 3) 'Cost Accountancy' by Arrora.
- 4) 'Cost Accounting Problems and Solutions S.N. Maheswari.
- 5) 'Cost Accounting Problems and Solutions by Khanna, Pande and Ahuja

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**SUBJECT: MARKETING MANAGEMENT**

COURSE CODE: COM- 405		NO OF CREDITS: 04	SEMESTER: II
COURSE TITLE: Master of Commerce			
COURSE OBJECTIVES: Update the subject knowledge among the students at corporate level.			
UNIT	COURSE CONTENT	Lectures	
I	<b>Introduction:</b> Concept, Nature, Scope and importance, Marketing Evolution, Marketing mix, Strategic marketing.	12	
II	<b>Market Analysis and Selection:</b> Marketing Environment, Micro and Macro components and impact on marketing decision, Market segmentation and positioning, buyer behaviour, Consumer decision making process.	12	
III	<b>Pricing Decisions:</b> Factors affecting Pricings, Price Determination, Pricing policies, and strategies, Discounts and rebates.	12	
IV	<b>Distribution Channels:</b> Function and Types of Distribution Channels, Intermediaries, Channel Management Decision, Retailing and Wholesaling.	12	
V	<b>Promotion Decisions:</b> Communication Process, Promotion mix, Advertising, Personal selling, Sales Promotion, Publicity Relations, Determining Advertisement Budget, Copy Designing and its testing, Media selection, advertising effectiveness, sales promotion tools and techniques.	12	

**REFERENCE BOOKS:**

1. Enis, BM Marketing Classics: A Selection of Influential Articles, New York, McGraw Hill 1991
2. Kotler, Philip and Armstrong, G. Principles of Marketing, New Delhi, Prentice Hall of India, 1997.
3. Kotler, Philip and Marketing Management, Planning, Implementation and Control, New Delhi, Prentice Hall of India 1994.
4. Ramaswamy, V S and Namakumari, S. Marketing Management, Planning Control, New Delhi, macmillan 1990.
5. Station William, J. Fundamentals of Marketing, New York, McGraw Hill 1994.
6. Nelamegham, S. Marketing in India: Cases and Readings, New Delhi, Vikas, 1988.

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**SUBJECT TITLE:- FINANCIAL MANAGEMENT**

COURSE CODE.: COM- 406		No. of Credits 04	SEMESTER: II
COURSE TITLE:- MASTER OF COMMERCE			
COURSE OBJECTIVES:- This Course exposes students to understand Basis of Financial transaction which are applied in Business and industry			
UNIT	COURSE CONTENT	Lectures	
I	<b>Financial Management Objectives:</b> Profit, Wealth Maximization Goals, Finance Function, Investment – Financing – Dividend Decisions.	12	
II	Operating & Financial leverages, computation of combined, financial and operating leverages, effect of leverages on profitability	12	
III	<b>Cost of Capital:</b> Types, Computation of different sources of capital viz. debt capital, preference share capital, equity share capital, weighted average cost of capital.	12	
IV	<b>Management of Working Capital</b> – Sources of short term capital, cash receivables and inventory management.	12	
V	<b>Capital Budgeting Decisions</b> – Investment evaluation methods, comparative analysis, NPR, internal rate of return method, accounting rate of return, risk analysis, capital rationing	12	

**1. Suggested Readings:** - 1) Bhattacharya Hrishikas – Working Capital Management – Strategies and Techniques, Prentice Hall, New Delhi (2) Chandra Prasanna – Financial Management, Tata McGraw Hill, New Delhi (3) Pandey I M – Financial Management, Vikas Publishing

**2. Additional Readings:** - 1) Van Horn JC – Fundamentals of Financial Management, Prentice Hall, New Delhi 2) Ashok Banerjee Financial Accounting

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**SUBJECT TITLE : STRATEGIC MANAGEMENT (Elective)**

COURSE CODE:- COM-423

No. of Credits : 4

Semester : IInd

**Course Objectives :** To enhance the decision making abilities of students in situations of uncertainty in a dynamic business environment.

Unit	Course Content	Lectures
1.	Strategy and the Quest for Competitive Advantages – Military origins of strategy - Evolution – Concept and Characteristics of strategic management – Defining strategy – Mintzerbg's 5Ps of strategy – Corporate, Business and Functional Levels of strategy – Strategic Management process.	10
2.	Strategic Intent & Strategy Formulation – Vision, mission and purpose – Business definition, objective and goals – Stakeholders in business and their roles in strategic management – Corporate Social Responsibility, Ethical and Analyzing Company Resources and Competitive Position.	10
3.	Analyzing Company's External Environment: Environment appraisal – Scenario planning – Preparing an Environment Threat and Profile (ETOP). Corporate Portfolio Analysis :Business Portfolio Analysis – Synergy and Dysergy – BCG Matric GE 9 Cell Model – Concept of Leverage and fit.	10
4.	Grand Strategies : Stability, Growth (Diversification Strategies, Vertical Integration Strategies, Acquisition & takeover strategies, strategic alliances, Retrenchment Strategies.	10
5.	New Business Model and Strategies for Internet Economy: Shaping Characteristics of E-Commerce environment, E- Commerce Business Model and Strategies – Internet, Strategies for Traditional Business.	10
6.	Behavioural & Functional Issues in implementation: Corporate culture – Mc Kinsey's 7S Framework, Concepts of Learning Organization, Functional Plans and policies, Financial Marketing, Operations, Personnel, IT.	10

**Suggested Readings :**

- 1) Kazmi Azher "Business Policy and Strategic Management", Tata McGraw Hill.
- 2) Subbah Rao "Business Policy & Strategic Management", Himalaya Publishing Co.
- 3) Pitts Rober A & Lie David "Strategic Management" Thompson 3rd Edition.

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Sub:-E-BUSINESS (Elective)

UNIT	COURSE CONTENT	Lectures
I	<b>Introduction to E-Business:</b> Definition, significance of E-Business. Evolution of E-business, Basic elements, Mobile Commerce, E-services, Concept of EDI-concept, importance, standards, merits and d-merits etc. Levels of E-commerce, Procedures Forces.	12
II	<b>Internet Service Providers:</b> Meaning, History, Importance of Internet. Internet Vs. Online Service. www (world wide web), Concept, advantages and disadvantages of www. Marketing and E-Media. Launching on line site, Tele-shopping, Tele-marketing.	12
III	<b>Electronic Banking:</b> Electronic Payment Systems. Electronic Payment Technology, Digital Cash, E-cheques, MICR cheques, On-line Credit Card, Electronic Commerce & Banking. Changing Dynamics in the Banking Industry. Core Banking. Advantages and disadvantages of E-banking, Digital signature, Issues in on-line banking, Cyber crime-process and concept.	12
IV	<b>E- Commerce &amp; Retailing:</b> Changing retail Industry dynamics. On-line retailing, Management challenges. E- Commerce & On-line Publishing. On-line Publishing Strategies and approaches. Advertising and On-line Publishing, On-line sales force. On-line Customer Service and Support.	12
V	<b>Technology and Marketing Strategy:</b> Intranet and Manufacturing. Search engine and its types. Emerging business requirements. Manufacturing information systems. Software Modules in Financial Information Systems. Transaction Accounting, Inventory Accounting Payment Management. Treasury and Cash Management. Human Resource Management Systems.	12

**REFERENCE BOOKS:**

- 1) E-Business Fundamentals by S.K. Bansal, A.P.H Publication, Delhi
- 2) E-Finance by V.C. Joshi, Response Books, New Delhi
- 3) E-Commerce by Paul Timmers, John Wiley & Sons Ltd.
- 4) On-Line Marketing by Richard Gay, Alan C. & Rita Esen Oxford University Press.
- 5) The Internet by Cady G.H. & Part McGreger, BPB Pub. Delhi.
- 6) E-business with Net Commerce by Samantha Shurety, Addison Wesley, Singapore,2001
- 7) Starting and E-Commerce Business by Rich, Jason R., IDG Books, Delhi,2000
- 8) Global Electronics Commerce by Mann, Catherine L. Institute for Int'l Economics, Washington DC,2000.

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**M.Com**  
**THIRD SEMESTER SYLLABUS**  
**W.E.F 2022-2023**

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**M.COM. III SEMESTER SYLLABUS**  
**RESEARCH METHODOLOGY**

SEMESTER: III

COURSE CODE: COM-501 NO. OF CREDITS: 04

COURSE TITLE: MASTER OF COMMERCE

COURSE OBJECTIVES: to expose the students with research process, data collection and analysis, sampling, report writing etc.

UNIT	COURSE CONTENT	Lectures
I	<b>Introduction:</b> Definition- Meaning and nature- scope – objectives of Research – Merits and demerits.	10
II	<b>Planning Research Project:</b> Identification, selection and formulation of a problem – Research design – types of research.	10
III	<b>The process of Research:</b> Review of literature, Hypothesis, Objectives, Primary synopsis, Method of investigation, survey method, case study method, experimental method and scientific method.	10
IV	<b>Method of data collection:-</b> Primary data, Observation, Interview, Telephonic , and mail survey. Secondary Data : tests, cumulative record cards, schedules, questionnaires an pilot study.	10
V	<b>Sampling:</b> Classification tabulation & scaling of data, Theoretical base of sampling, Probability and Non - Probability, sampling types.	10
VI	<b>Report Writing:</b> Nature, Types and Contents of Reports- Steps in drafting the reports	10

**Recommended Books:**

- 1 Micheal V.P. Research methodology in Management Himalaya Publishing House Pvt. Ltd. 2009
- 2 Nakkiram, Selvaraju, . Research methodology in Social Science, Himalaya Publishing House Pvt. Ltd. 2009.
- 3 Thanulingam, N. Research methodology Himalaya Publishing House.
- 4 Nandgopal R. Research methodology Himalaya Publishing House .
- 5 Gupta S. P. Statistical Methods, in Business, Himalaya Publishing House.
- 6 Golden, Bddle, Koren and koren D. Locke: Composing qualitative Research, Sage Pub. 1997.
- 7 Fox. J.A. an P. E. Tracy: Randomized Response : A method of sensitive survey , sage pub. 1986.

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**HUMAN RESOURCE PLANNING AND DEVELOPMENT**

COURSE CODE. : COM-502		No. of Credits : 04	Semester : III
Course Title : Master Of Commerce			
Course Objectives : The objective of this course is to expose students to the Human Resource Planning methodologies and the various aspects of HR Practices.			
Unit	Course Content	Lectures	
I	<b>Fundamentals of Human Resource Planning :</b> Introduction, Definition, Needs, Objectives, Scope and Benefits of H.R. Planning Factors affecting HR Planning, Tools of HR Planning.	12	
II	<b>Job Analysis :</b> Introduction, Job Content Factors, Characteristics, of Job Design, Methods, Techniques and Steps in Job Design, Job Analysis, Methods of Analysis – Job Evaluation, Steps and Types, Limitations of Analysis – Concept of Work-Measurement.	12	
III	<b>Training and Development :</b> Need, Classification and Steps for Designing the Training Programmes, Training Methods – Training Evaluation models, Career Development, Its Meaning, Needs, Types and issues, Succession Planning.	12	
IV	<b>Performance Management :</b> Meaning and Definition, Standards of Performance, Performance Metric, Types and Methods of Performance Appraisal.	12	
V	<b>Strategic Human Resource Development :</b> Concept and Definition of Strategy, Strategic HRD and Strategic HRM, different Levels of HRD Strategy, HRD Vision and mission, HRD Goals and Objectives.	12	

**Suggested Readings :**

- 1) Shirrudrappa and Others : Human Resource Management, Himalaya Publishing House.
- 2) Subba Rao : Human Resource Management, Himalaya Publishing House.
- 3) D. Kumar : Human Resource Management, Excell Books.
- 4) Bhattacharya D.K. : Human Resource Planning, Excell Books.
- 5) Tripathy P.C. : Human Resource Development, S.Chand & Co.
- 6) Holloway, J. : Performance Measurement and Evaluation, New Delhi, Sage.

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SUBJECT: BUSINESS LEGISLATION

COURSE CODE: COM-503		NO OF CREDITS: 4	SEMESTER: III
COURSE TITLE: Master of Commerce			
COURSE OBJECTIVES: Update knowledge about different Business Legislation in Practice.			
UNIT	COURSE CONTENT	LECTURES	
I	<u>The Companies Act 2013</u> Definition, Types of Companies, Memorandum of Association, Articles of Association, Prospectus (Relevant Provisions)	12	
II	<u>Share Capital</u> , Membership, Meetings and Resolutions (Relevant Provisions)	12	
III	<u>Company Management</u> , Managerial Remuneration., Winding up and Dissolution of Companies. (Relevant Provisions.)	12	
IV	<u>Security Markets</u> : SEBI Act 1992, Organisation and Objectives of SEBI, Powers under Securities Contract Regulations Act 1956 transferred to SEBI (powers are to be studied in brief) role of SEBI in controlling the Security Markets.	12	
V	<u>Consumer Protection Act 1986</u> : Salient Features, Definition of Consumer, Grievance Redressal Machinery.	12	

Recommended Books:

1. Amarchand, D.' Government and Business', Tata McGraw Hill, New Delhi.
2. Avadhani V.A. 'SEBI Guidelines and Listing of Companies', Himalya Publishing House, Delhi.
3. Ramaiya, A: Guide to Companies Act', Wadhwa Co., 1996.
4. Sebi, Act 1992, Nabhi Publication, Delhi.
5. Securities (Contract and Regulation) Act, 1956.

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INTERNATIONAL MARKETING (Elective)		
COURSE CODE: COM-521	NO. OF CREDITS: 04	
COURSE TITLE: MASTER OF COMMERCE	SEMESTER: III	
COURSE OBJECTIVES: To make the students understand the importance of international marketing, entry strategies, foreign market selection, product development and distribution.		
UNIT	COURSE CONTENT	Lectures
I	Introduction to International Marketing: Nature and Significance; complexities in International Marketing' transaction from domestic to International Marketing; international Market orientation – EPRG Framework; International Market entry strategies.	10
II	International Marketing environment; Internal environment; External environment geographical. Domestic, economics socio-cultural, political and legal environment, impact of environment on International Marketing decision.	10
III	Foreign Market Selection: Global marketing segmentation: selection of foreign markets; International positioning.	10
IV	Product decision: product planning for global markets: Standardization Vs product adaptation; new product development; Management of international brands: packaging and labeling; provision of sales related services.	10
V	Pricing & Promotion Decision: Environmental influences on pricing decisions; international pricing policies and strategies. Complexities and issues: international advertising, personal selling. Sales promotion and public relation.	10
VI	Distribution Channel and Logistics: Function and types of Channel. Channel selection decision selection of foreign distributions agents and managing relations with them: International logistics decisions.	10

**Suggested Readings:**

1. Czinkota.M.R.: International Marketing. Dryden press, Boston.
2. Fayrweather, John; International Marketing. Prentice Hall, New Delhi.
3. Jain S.C. International Marketing.
4. Onkvisit, Sak and John J. Shaw: International Marketing: analysis and Strategy, Prentice Hall, New Delhi.
5. Paliwoda.. (E.D.): International Marketing.
6. Paliwoda Stanley J: The Essence of International Marketing, Prentice Hall New Delhi.

**Additional Readings:**

1. Cherunilam, Francis, "International Marketing", Himalaya Publishing House.
2. Rathore, Rathore & Jani, "International Marketing", Himalaya Publishing House.
3. Nargundkar R., "International Marketing", Himalaya Publishing House.

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**SUBJECT: ACCOUNTING FOR MANAGERIAL DECISIONS (Elective)**

COURSE CODE: COM-522		NO OF CREDITS: 04	SEMESTER: III
COURSE TITLE: MASTER OF COMMERCE			
COURSE OBJECTIVES: To acquaint the Students with the accounting concepts, tools and techniques for managerial decisions.			
UNIT	COURSE CONTENT	Lectures	
I	<b>Introduction to Accounting:</b> Management accounting as a area of accounting; objectives, nature and scope of financial accounting, cost accounting and management accounting; Management accountants position, role, and responsibilities.	10	
II	<b>Accounting Plan and Responsibility centers:</b> Meaning and significance of responsibility accounting; Responsibility Centers- cost centre, profit centre and investment centre, Problems in transfer pricing, objectives and determinants of responsibility centers.	10	
III	<b>Budgeting:</b> Definition of budget, essentials of budgeting, Types of budgets- functional, master; Fixed and Flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.	10	
IV	<b>Standard Costing &amp; Variance Analysis:</b> Standard costing as a control technique; advantages & limitations of standard costing, Variance Analysis-meaning & importance, kinds of variances & their Uses- Material, labour and overhead variances; Disposal of variances, Relevance of Variances to budgeting and standard costing.	10	
V	<b>Marginal Costing &amp; Break-even Analysis:</b> Concept of marginal cost; Marginal cost & absorption costing; Marginal costing versus direct costing; Cost-Volume-Profit analysis, Break-even analysis, Margin of safety, Break –Even Analysis; Assumptions and Practical applications of break-even analysis; Decisions regarding sales-mix, make or buy decisions and decisions and discontinuation of a product Line etc.	10	
VI	<b>Reporting to Management:</b> Objectives of Reporting, Reporting needs at different managerial levels; Types of Reports, modes of reporting, reporting at different levels of management.	10	

**REFERENCE BOOKS:**

- 1) 'Cost Accountancy' by S. P. Jain and K. L. Narang
- 2) 'Cost Accounting' by Nigam and Sharma
- 3) 'Cost Accountancy' by Arora
- 4) 'Cost Accounting Problems and Solutions' S.N. Maheswari
- 5) 'Cost Accounting Problems and Solutions' by Khanna, Pande and Ahuja
- 6) 'Management Accounting' Manmohan Goyal
- 7) 'Management Accounting' by Dr. S. P. Gupta

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M.Com  
FOURTH SEMESTER SYLLABUS  
W.E.F 2022-2023





**M.COM. IV SEMESTER SYLLABUS**

**QUANTITATIVE TECHNIQUES**

<b>COURSE CODE: COM-504      NO. OF CREDITS: 04      SEMESTER: IV</b>		
<b>COURSE TITLE: MASTER OF COMMERCE</b>		
<b>COURSE OBJECTIVES:</b>		
<b>UNIT</b>	<b>COURSE CONTENT</b>	<b>Lectures</b>
<b>I</b>	Operational Research Basics, application in business decision making , linear programming , model formulation, solution of LP problem, simplex method.	<b>12</b>
<b>II</b>	Transportation Problems, Method of solving Transportation Problem, assignment problems, method of solving assignment problems.	<b>12</b>
<b>III</b>	Inventory Management Techniques	<b>12</b>
<b>IV</b>	Decision Analysis & Decision Tree	<b>12</b>
<b>V</b>	Sequencing / Scheduling Method , PERT/ CPM Techniques Concept, (Notes:- Numerical Problems on Simplex Method, Transaction, Assignment, Inventory Management Techniques)	<b>12</b>

**Recommended Books:**

- 1 Bhat S.K., Operation Research & Quantitative Techniques, Himalaya Publishing House;
- 2 Sharma Anand Operation Resear, Himalaya Publishing House;
- 3 Budnik, Frank S. Dennis Melavey, Richard Mojenda Principle of Operations Research, 2<sup>nd</sup> ed. Richard Irwin, Illois – All India Travelling Books seller , new Delhi, 1995.
- 4 Goud, F.J. etc. Introduction to Management Science, Englewood Cliffs, New Jersey, Printice hall inc. 1993.
- 5 Mathur, K and solow , D. Management Management Science, Englewood Cliffs, New Jersey, Printice hall inc. 1994.
- 6 Narag A.S. Linear Programming and Decision Making , New Delhi, Sultan Chand, 1995
- 7 Sharma J.K. Operations Research: Theory and Applications, New Delhi, Macmillan India ltd., 1997.

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SUBJECT: SECURITY ANALYSIS

UNIT	COURSE CONTENT	LECTURES
I	<u>Meaning and Definition of Investment, Security</u> , - Portfolios, Investments Alternatives and their evaluation, Qualities of Successful Investing. Capital Market Theory, Arbitrage Pricing Theory.	12
II	<u>Security Pricing</u> – Factors influencing Valuation, Constant growth model, Security pricing models, Dividend discounting methods, P/E ratio model and Graham's Approach,	12
III	<u>Trading in Securities:</u> Meaning and characteristics of options, Types of derivatives, Growth and advantage of derivative markets, Speculation and hedging. <u>Future Trading:</u> Futures contracts, Financial futures, Equity and Commodity futures in India.	12
IV	<u>Analysis of Securities:</u> Technical Analysis, Strategy Analysis, Accounting Analysis, Financial Analysis.	12
V	<u>Portfolio management:</u> What is a portfolio, risk and return in portfolio theory. Expected Return , Portfolio Selection Models ,Modern Portfolio Theory , Portfolio Management in Mutual Fund.	12

**Recommended Books:**

1. Avadhani V.A. "Securities Analysis & Portfolio Management", Himalaya Pub. House, Mumbai.
2. Singhi Preeti, "Investment Management", Himalaya Pub. House, Mumbai.
3. Sudhindra Bhatt, "Security Analysis and Portfolio Management", Excel Books Mumbai.
4. Prasanna Chandra, "Investment Analysis & Portfolio Management", Tata Mcgraw Hill, India.
5. Fischer, "Security Analysis & Management", Pearson Publication New Delhi.

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**SUBJECT: RESEARCH PROJECT**

COURSE CODE:- COM-506

The candidate must undertake the project work based on practical training in a business firm for the period of Six Weeks. The student will be guided by the Teacher (Guide). The student shall submit research project to the Head of Department before theory examination. The project will be evaluated by the external examiner and the internal examiner jointly. The assessment of the project shall be made as follows.

Project contents - 50 marks  
Project Presentation - 50 marks  
& Viva Voce-

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**SUBJECT : ADVERTISING & MEDIA MANAGEMENT**

COURSE CODE: COM-523		No. of Credits : 04	Semester : IV
Course Title : MASTER OF COMMERCE			
Course Objectives: The objective of this course is to highlight the Impact of Advertising and its Economic and Social aspects and Acquaint the students with the conceptual and practical aspects of the subject.			
Unit	Course Content	Lectures	
I	<b>Introduction to Advertising :</b> Definition, Advertising as a tool of Communication, Role of Advertising in Marketing Mix, Kinds of Advertising, Advertising Effects, Economic and Social Aspects of Advertising, Advertising Budget.	12	
II	<b>Advertising Media :</b> Planning & Operation of Advertising Media, Types of Media, Planning and Scheduling, Media Terms : Reach & Frequency, Media Selection Decision, Message Design and Development.	12	
III	<b>Research in Advertising:</b> a) Advertising research : Evaluation of Advertising Effectiveness – Pre Testing and Post Testing b) Media research: Media Survey, Covering all Medias, Audit bureau of circulation (ABC), National Readership Survey (NRS), Television Rating Point c) Product research: Product positioning, Identifying target groups, Brand Image	12	
IV	<b>Creativity in Advertising:</b> Advertising and Creative Process – Psychology in Advertising, Construction of Effective Advertising: Message, Headlines, Copy, Logo, Illustration, Appeal, Layout, Campaign Planning.	12	
V	<b>Advertising Agency:</b> Advertising Agency- Structure, Function & Services, Client Relationship, Promotional Scene in India, E-Advertising.	12	

**Suggested readings:**

- 1) Aaker, David : Advertising Management, Prentice Hall, New Delhi.
- 2) Anderson, Hair, Bush : Professional Sales Management, McGraw Hill, Singapore.
- 3) Batr, Rajeev, John G. Mayer and David Aaker : Advertising Management, Prentice Hall, New Delhi.
- 4) Ford Churchill, Walker : Management of Sales Force, McGraw Hill, Singapore.
- 5) Gupta, Vaswer Das : Sales Management in the Indian Perspective, Prentice Hall, New Delhi.
- 6) Krik C.A. : Salesmanship, Tarapore Wala, Bombay.
- 7) Norris, James S. : Advertising, Prentice Hall, New Delhi.

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**SUBJECT: INTERNATIONAL BUSINESS (Elective)**

COURSE CODE: COM-524		No. of Credits : 04	Semester : IV
Course Title : Master of Commerce			
Course Objectives : The objective of this course is to expose students about international business, its significance and basic knowledge			
Unit	Course Content	Lectures	
I	International Business: Nature, Importance & Scope, types of International Business, International Business Approaches. Theory of Competitive Approaches, modern approach to International Business, problem of trade & aid to developing Country.	12	
II	International Business Decision: Mode of Entry, Marketing Mix, Factors affecting in International Business. The legal, Technological, Political, Sociological environment.	12	
III	Role of International Institutions. GATT, WTO, ECM, IME, IDRD, IFC, UNCTAD. Recent trends in world trade Multinational Corporation.	12	
IV	International Business promotion in India. EXIM policy, Export promotion board of India. Recent trends in India's Foreign Trade, International Marketing Mix. Logistics-Distribution Channels barriers in Trade-Trade & Non-trade Barriers.	12	
V	Ethics & Social Responsibilities in International Business, Nature of ethics and Social Responsibilities in International Business- Ethics in cross channel and distribution context. Social responsibility in cross cultural and International context. Regulation in International ethics and social responsibility.	12	

**Recommended Books:**

- 1) Subha Rao P. "International Business (Text & Cases), Himalaya Publication house.
- 2) Avadhani V.A, "Global Business" Himalaya Publication house.
- 3) Oded Shenkar & Yadong Luo, "International Business" Wiley India.
- 4) Hyun-Sook Le., "International Business-Country Culture", Excel Books.
- 5) Jeevanandan C., ""International Business", S. Chand & Co.

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