



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

101 – ECONOMICS OF INDUSTRIES-I

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- Understand basic knowledge about Industrial Economics
- It also provides a detailed understanding of different theories of Industrial Economics
- Understand the advanced knowledge of Industrial Decisions- Market structure, Investment and Pricing decisions
- Understand the method of pricing in industries and public enterprises
- Understand basics concepts and advanced knowledge of Industrial productivity and Industrial Finance.

Course Outcome –

- To obtain knowledge of need and significance of the study of Industrial Economics
- To obtain practical knowledge about Industrial Locations
- To Obtain an understanding of various types market combinations such as Cartel, Take Over, Mergers & Acquisition
- To Obtain an understanding of various types pricing methods and procedures
- To Understand the preparation of the profile of a project.
- To obtain knowledge on Innovation, Research and Development, Rationalization & Automation
- To Obtain a theoretical understanding of Price Wars and Non-price competition, Industrial finance and productivity

Course Content –

Unit 1 – Introduction

Lectures: 08

- a) Meaning and Scope of Industrial Economics
- b) Need and Significance of The Study of Industrial Economics
- c) Economic & Agricultural Development and Industrialization
- d) Factors Affecting Industrial Development

Unit 2 – Industrial Decisions & Market Structure

Lectures: 8

- a) Competition or Co-Operation.
- b) Firm Behavior & Market Outcomes.
- c) Market Structure and Market Performance
- d) Pricing Strategies
- e) Cartel, Collusion, Merger, Take Over & Acquisition Concepts

Unit 3 – Industrial Location Analysis

Lectures: 08

- a) Meaning of Industrial Location.
- b) The General determinants of industrial location
- c) Approaches to Location analysis: Technical Factors, Economics and Infrastructural Factors
- d) Rawstron's principles
- e) Weber's & Florence's Theories of Industrial Location

Unit 4 – Investment, Research, Development & Innovation in Industry

Lectures: 12

- a) Investment Decisions
 - 1. The Nature & Types of Investment Decisions
 - 2. Preparation of the Profile of a Project.

3. Pricing Methods of Project Evaluation
4. Risk and Uncertainties in Project Appraisal.
- b) Research, Development and Innovation.
 1. Meaning, Process of Innovation: Concept and Relationship
 2. Stages of Innovation, Measurement
 3. R & D Expenditure as an Investment Decision.
 4. The Relationship between R & D, Inputs & Outputs
 5. Rationalization & Automation- Meaning & Objectives, Benefits and Problems, Policy

Unit 5 – Price and Non-Price Competition

Lectures: 14

- a) Pricing in industry
 1. General Situation for Pricing Decisions.
 2. Pricing Under Perfect & Imperfect Competition: in theory
 3. Pricing Procedures in Practice.
 4. Pricing Methods.
 5. Pricing in Public Enterprises
 6. Price Wars: Theories and Evidence
- b) Non-Price Competition
 1. Meaning of Non-Price Competition& Product Differentiation
 2. Horizontal Product Differentiation
 3. Brand Proliferation as an Entry Deterrence Strategy
 4. Vertical Product Differentiation
 5. Price Discrimination: First- Second-& Third Degree Price Discrimination

Unit 6 – Industrial Productivity and Finance

Lectures: 10

- a) Factors affecting productivity
- b) Importance of Productivity
- c) Meaning Scope Importance of Industrial Finance
- d) Sources of Industrial Finance :Shares, debentures, bonds, deposits, loan etc
- e) Role of IDBI, SIDBI, ICICI and SFC

Books Recommended –

- ❖ Ferguson, Paul R. and Glenys J. Ferguson, (1994), Industrial Economics - Issues and Perspectives, Macmillan, London.
- ❖ Shepher, William G. (1985), The Economics of industrial Organization, Prentice - Hall, Inc, Englewood Cliffs, N. J.
- ❖ Staley, E & Morse R. (1965), Modern Small Industry for Developing Countries, McGraw Hill Book Company.
- ❖ Elizabeth E. Bailey William J. Baumol : Deregulation and the Theory of Contestable Markets,1984, Volume 1 Issue 2 Yale Journal on Regulation.
- ❖ Reza Aboutalebi : The Taxonomy of International Manufacturing Strategies , Surrey Business School, University of Surrey, Guildford, UK
- ❖ Joe Chen 111 8.4 A taxonomy of business strategies Lecture Notes: Industrial Organization
- ❖ G. Symeonids : Industrial Economics, 2011, London School of Economics & Political Science.
- ❖ Ahluwalia, I. J. (1985), Industrial Growth in India - Stagnation since Mid-sixties, Oxford University Press, New Delhi
- ❖ Ahluwalia, I. J. (1991), Productivity and Growth in Indian Manufacturing, Oxford University Press, New Delhi.
- ❖ Desai, A. V. (1994), “Factors Underlying the Slow Growth of Indian Industry”, in Indian Growth and Stagnation - The Debate in India Ex. Deepak Nayyar, Oxford University Press.
- ❖ Vepa R. K. (1988), Modern Small Industry in India, Sage Publications.
- ❖ Srivastava, M.P. (1987), Problems of Accountability of Public Enterprises in India, Uppal Publishing House, New Delhi.
- ❖ Mohanty, Binode (1991), Ed. Economic Development Perspectives, Vol. 3, public Enterprises and

- Performance, Common Wealth Publishers, New Delhi.
- ❖ Jyotsna and Narayan B. (1990), “Performance Appraisal of PEs in India: A Conceptual Approach”, in Public Enterprises in India - Principles and Performance, Ed. Srivastave V.K.L., Chug Publications, Allahabad
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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

102 – STRATEGIC MANAGEMENT

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To know and understand main concepts & level of Strategic Management.
- To understand the strategic planning, business policy and implementation in the organization
- To understand co-operate level strategies in the competitive situation.
- To know the modern techniques concepts of strategic control and evaluation.
- To develop recommendation that address the unique strategic issue of organization

Course Content –

Unit 1 – Strategic Management Introduction

Lectures: 10

- a) The Strategic Management- Introduction, Need, Features.
- b) Process and importance of Strategic Management.
- c) Role of strategists in decision-making.
- d) Strategies of various Management level
- e) Types of Strategies & limitation of Strategic Management

Unit 2 – Strategic Planning and Business Policy

Lectures: 10

- a) Strategic Planning – Concept, Evolution of Strategic Planning, Level of Strategic Planning
- b) Strategy making and strategic decision
- c) Different dimensions of strategic decision.
- d) Business policy – Objective, Importance & classification.
- e) Current trends in Business policy, Difference between Strategy and policy.
Factors considered before framing business policies.

Unit 3 – Strategic Implementation

Lectures: 10

- a) Concept meaning and relationship of formulation and implementation.
- b) Structural, Behavioral and functional implementation.
- c) Steps involved in strategic implementation.
- d) Role of effective leadership in strategic implementation.
- e) Strategic implementation and social responsibility and ethics.

Unit 4 – Competitive Advantage

Lectures: 10

- a) Competitive advantage- concept and sources
- b) Kind of competitive advantage- position and capability and their interrelationship.
- c) Sustainable competitive advantage.
- d) Cost benefit analysis and Competitive advantage.
- e) Challenges of strategic management in a globalized economy.

Unit 5 – Strategic Control and Evaluation

Lectures: 10

- a) Concept of Strategic Control and Strategic Evaluation
- b) Process of Strategic Control and Strategic Evaluation
- c) Difference between Strategic Control and operational control.
- d) Importance of Strategic Control and Evaluation.
- e) Techniques of Strategic Control and Evaluation.

- a) SWOT and PESTLE Analysis.
- b) BCG Matrix.
- c) Business strategies in MNCs.
- d) Strategies for different industry condition. (Industry Life Cycle Analysis.)
- e) Six sigma techniques.
Business process re-engineering.
Quick Environmental Scanning Techniques. (QUEST)

Books Recommended –

- ❖ Strategic Management & business policy by Kazmi Azhar, McGraw publication
 - ❖ Strategic Management by Dr. M. Jeyarathnam, Himalay publication.
 - ❖ Strategic Management by Dr. Amit Chakladar, Asian book Pvt Ltd.
 - ❖ Strategic Management by Anil Marthi, Academic Book publication.
 - ❖ Strategic Planning by V.S. Ramaswamy, S. Namakumari, Macmillan publishing house Ltd.
 - ❖ Concepts in Strategic Management and business policy by Thomas L. Wheelen and J. David Hunger
 - ❖ Marketing strategy & competitive positioning by Hooley – Pearson Education, Delhi.
 - ❖ Strategic Management by P. Subbarao, Himalaya pub- New Delhi
 - ❖ Business policy - Strategic Management by L. M. Prasad, Sultan Chand and sons, New Delhi.
 - ❖ व्यूहरचना व्यवस्थापन सिद्धांत आणि प्रक्रिया – प्रा. एस. एम. कोलते, प्रशांत पब्लिकेशन, जळगाव
 - ❖ व्यूहरचना व्यवस्थापन – डॉ. प्रकाश राजनकर, पिंपळापुरे बुक वितरण, नागपूर
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103 – RESEARCH METHODOLOGY

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To study Research Methodology for decision making in business
- To overview the methods of Data Collection
- To understand process of research by students for preparation of research report.
- To know the hypothesis testing techniques

Course Outcomes –

Unit 1 – Introduction to Research

Lectures: 12

- a) Research: Meaning, Objectives, Qualities of Good Research
- b) Importance & Need of Research in Business
- c) Classification of Research: Basic research, Pure and Applied Research, descriptive Research, Diagnostic Research, Analytical and Empirical Research.
- d) Issues and Problems in Research
- e) Research through cyber way, Plagiarism in Research

Unit 2 – Research Methodology

Lectures: 10

- a) Meaning of Research Methodology
- b) Steps in Process of Research Methodology: Formulating the research problem, Extensive literature survey, Development of working hypotheses, Preparing the research design, Collecting the data, Execution of the project, Analysis of data, Hypothesis-testing, Preparation of the report or the thesis
- c) Case Study- Meaning, Characteristics
- d) Steps involved in Case Study - Selection, gathering, interpretation, reporting
- e) Literature Review: Sources and Need, Procedure of Literature Review

Unit 3 – Sampling and Sample Design

Lectures: 12

- a) Meaning and need of Sample and Sampling
- b) Steps in Sampling Design
- c) Essential of Good Sampling
- d) Problems of Sampling Design
- e) Sampling Methods: Probability Sampling and Non-Probability Sampling:
- f) Sampling Error and Non Sampling Error

Unit 4 – Data Collection and Statistical Tools

Lectures: 10

- a) Meaning and Types of Data
- b) Primary Data and Secondary: Meaning, Significance and Limitations
- c) Methods of Data Collection: Observation, Interview, Questionnaire, Schedule & Survey Method
- d) Meaning and types of Questionnaire, Guidelines for Constructing Questionnaire/ Schedule
- e) Choice of Questions
- f) Measurement Scale: Meaning and Types - Nominal, Ordinal, Interval, Ratio
- g) Test of Sound Measurement
- h) Statistical Analysis: Correlation, Regression, Dispersion, Standard Deviation and ANOVA

Unit 5 – Testing of Hypotheses

Lectures: 08

- a) Hypothesis: Meaning, Sources, Importance
- b) Criteria of Good Hypothesis
- c) Types of Hypothesis Testing:
- d) Parametric Test: T- Test, F-Test, Z-Test,
- e) Non Parametric Test: Chi-Square, and ANOVA (One way & Two way)
- f) Procedure for Hypotheses Testing
- g) Flow Diagram of Hypotheses Testing

Unit 6 – Interpretation & Report Writing

Lectures: 08

- a) Interpretation: Meaning and Precautions
- b) Report Writing: Meaning and Importance
- c) Essential of Good Research Report
- d) Steps, Layout of the Research Report
- e) Precautions in Report Writing
- e) Types of Research Reports

Books Recommended –

- ❖ Shrivastava - Research Methodology, Tata McGraw Hill, New Delhi
 - ❖ C.R.Kothari - Research Methodology (Methods & Techniques), Wiley Eastern Ltd
 - ❖ J.K. Sachdeva - Business Research Methodology, Himalaya Publishing House
 - ❖ A.B. Rao - Research Methodology, Excel Books
 - ❖ Wilkinson & Bhandarkar- Methodology And Techniques of Social Research, Himalaya Publishing
 - ❖ Murthy, Bhojanna - Business Research Methods, Excel Books
 - ❖ A.P.Sarode, D.D.Bhakkad - Research Methodology in Commerce Management, Prashant Publ.
 - ❖ Smarth & Siriya - Research Methodology, S. Chand & Company Ltd.
 - ❖ Sabine Landau and Brian S. Everitt - A Handbook of Statistical Analysis of SPSS, A CRC Press Company
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M.Com. I (W.E.F.: June – 2021)

104 A – ADVANCED ACCOUNTANCY

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- 1 Understand elementary knowledge about Accounting Standard
- 2 Understand different aspects of Value Added Statement and Reporting
- 3 Understand the advanced aspects of accounting relating to company liquidation, Holding company
- 4 Understand the method of presenting financial statements by Insurance companies
- 5 Understand basics concepts and convergence of IFRS and Ind-Accounting Standard

Course Outcome –

- 1 To obtain knowledge about Disclosure requirements of AS 20,21,22 and 23.
- 2 Apply the Consolidation Procedures for Consolidation of financial statements of single as well as multiple subsidiaries and prepare consolidated financial statements.
- 3 Prepare Statement of Affairs, Draw Deficiency Account and prepare liquidators final statement of account.
- 4 Understand the provisions of Insurance Act requiring preparation of financial statements for the insurance business and maintenance of records of policies.
- 5 To obtain knowledge on International Financial Reporting Standards and need to converge to IFRS from Ind-AS

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems

Course Content –

UNIT 1 - Accounting Standards – Elementary study and Disclosure Lectures: 08
requirements of the following Accounting Standards – (Theory only)

- a) AS – 20 Earning per Share
- b) AS – 21 Consolidated Financial Statement
- c) AS – 22 Accounting for Taxes on Income
- d) AS – 23 Accounting for Investments in Associates in Consolidated Financial Statement

UNIT 2 - Value Added Accounting & Reporting

Lectures: 10

- a) Concepts of value addition - Meaning, Utility, and Disclosure of Value Added Statement (VAS)
- b) Concept and Computation of -
 1. Economic Value Added (EVA)
 2. Gross Value Added (GVA)
 3. Net Value Added (NVA)
 4. Market Value Added (MVA) (Theory and Practical Problems)

UNIT 3 - Financial Statements Of Holding Companies**Lectures: 12**

- a) Consolidated Financial Statements of Holding Companies – Consolidation with adjustments of - Inter-company transaction
- b) Issue of Bonus Shares, Revaluation of fixed Assets, Debentures and Preference Shares of subsidiary Company and dividend.
- c) Refer to the Accounting Standard AS 21 “Consolidated Financial Statements”,
- d) Refer Ind-AS 27 – “Consolidated and Separate Financial Statements”
- e) Holding company with one or two subsidiaries to be studied (Theory and practical problems)

UNIT 4 - Liquidation Of Companies**Lectures: 10**

- a) Introduction, Meaning and Definition
- b) Types of Liquidation
- c) Accounting Treatment for Liquidation of Companies
- d) Preparation of Statements of affairs including deficiency/surplus account as per the provisions of the company law (Theory and practical problems)

UNIT 5 - Financial Statements Of Insurance Companies**Lectures: 12**

- a) Brief Introduction General Insurance Business
- b) Preparation of final accounts of Insurance companies carrying on General Insurance business, as per the forms prescribed by the Insurance Regulatory and Development Authority Regulations 2002
- c) Revenue Accounts in Form B- RA
- d) Profit and Loss Account in Form B- PL
- e) Balance Sheet in Form B- BS
(Theory and practical problems)

UNIT 6 -International Financial Reporting Standards (IFRS) and - Indian Accounting Standards (Ind-AS) (Theory only)**Lectures: 08**

- a) Introduction to IFRS and Ind-AS
- b) Need for convergence of Ind-AS to IFRS
- c) Ind-AS 27 Consolidated and Separate Financial Statement
- d) Ind-AS 28 - Investments in Associates

Books Recommended –

- ❖ Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- ❖ Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- ❖ Advanced Accounting, Dr. Ashok Sehgal& Dr. Deepak Sehgal: Taxmann, New Delhi
- ❖ Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- ❖ Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- ❖ Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
- ❖ Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
- ❖ Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- ❖ Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- ❖ Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw
- ❖ Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications 30th Edition 2017

- ❖ Taxmann's "Indian Accounting Standards and IFRSs for Non-finance Executives" – written by T. P. Ghosh– publisher Taxmann Publications
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
 - ❖ Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) – Bharat Publications
 - ❖ Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Taxmann's "IFRSs Simplified" – written by T. P. Ghosh – publisher Taxmann Publications
 - ❖ Taxmann's "Illustrated Guide to Indian Accounting Standards and IFRSs" – written by Amitabh Mukherjee– publisher Taxmann Publications
 - ❖ Taxmann's "Guide to Indian Accounting Standards converged with IFRSs" – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications
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M.Com. I (W.E.F.: June – 2021)

104 B – ADVANCED COST ACCOUNTANCY

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To acquaint with the subject of Cost Accounting and its significance.
- To give knowledge of Standards applicable to Cost Accounting.
- To understand the concepts of materials, labour and overheads as elements of costs, and the accounting procedure for these elements of costs.
- To help students to assign overhead and indirect costs to products and services.
- To enable students comprehend how goods are valued when transferred among division, and associate companies.

Course Outcome -

- Compute the elements of cost.
- Apply Cost Accounting Standards to Cost Accounting.
- Allocate overheads and indirect costs to products and services.
- Calculate transfer prices.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems.

Course Content –

Unit 1 – Introduction of Cost Accounting

Lectures: 10

- a) Cost Accountancy – Concept of Cost, Costing, Cost Accounting and Cost Accountancy – Objectives, Importance, Scope, Advantages, Limitations of Cost Accounting
- b) Essential Qualities of a good Cost Accounting System, Factors to be Considered for Installing a Cost Accounting System
- c) Methods of Costing – Job Costing, Batch Costing, Contract Costing, Single/Output Costing, Process Costing, Operating Costing
- d) Techniques of Costing - Historical Costing, Standard Costing, Direct Costing, Absorption Costing, Marginal Costing, Uniform Costing

[Theory Only]

Unit 2 – Cost Accounting Standards

Lectures: 08

- a) Introduction, Objectives and Disclosure Requirements
- b) CAS 1 Classification of Cost
- c) CAS 3 Production and Operation Overheads
- d) CAS 6 Material Cost
- e) CAS 7 Employee Cost
- f) CAS 13 Cost of Service Cost Centre
- g) CAS 15 Selling and Distribution Overheads

[Theory Only]

Unit 3 – Elements of Cost I – Material and Labour

Lectures: 10

- a) Material
 1. Importance and Objectives of Materials Control, Purchase procedure, Duties of Storekeeper, Perpetual Inventory System and Continuous Stock Taking
 2. Accounting Treatment of the following items in materials cost accounting – Carriage Inward on raw materials, Cash Discount received on purchase of materials, Insurance Costs on stocks of raw materials, Storage Losses namely waste, scrap, spoilage, and defectives
- b) Labour
 1. Importance and Objectives of Control of labour cost – concepts of time keeping and time booking and their objectives
 2. Qualities of Sound Wage Payment System, and Scheme of Incentives to Workers
 3. Methods of Wage Payment – Taylor’s Differential Piece Rate Plan, Merrick’s Multiple Piece Rate Plan, Gantt’s Task and Bonus Plan and Emerson Efficiency Plan

[Theory and Advanced practical problems on wages computation under different methods of wage payment stated above; labour turnover rate using separation method, replacement method, and flux method]

Unit 4 – Elements of Cost II – Overheads

Lectures: 10

- a) Meaning and Classification of Overheads by Function and by Nature
- b) Accounting and Control of Manufacturing Overheads – Collection, Allocation, Apportionment, Primary and Secondary Distribution, Absorption of Overheads; Under-Absorption and Over-Absorption of Overheads
- c) Accounting and Control of Administrative Overheads and Selling & Distribution Overheads
- d) Treatment of following items in Cost Accounting – Interest and Financial Charges, Depreciation, Packing-Expenses, Fringe Benefits, Bad-Debts, Training Expenses, Canteen Expenses, Expenses of Welfare Activities, Night-Shift Allowance

[Theory and Advanced problems on primary and secondary distribution, absorption of overheads]

Unit 5 – Activity Based Costing (ABC)

Lectures: 12

- a) Concept, Meaning and Features of ABC
- b) Activity Based Costing Vs Traditional Costing
- c) Benefits and Limitations of ABC
- d) Concept of Cost Drivers
- e) Process of Activity Based Costing
- f) Preparation of Cost Statement
- g) Income statement on the basis of ABC and Absorption Costing

[Theory and simple practical problems to be solved on Activity Based Costing]

Unit 6 – Transfer Pricing

Lectures: 10

- a) Meaning of Transfer Pricing, Transactions Subject to Transfer Pricing
- b) Purpose and Importance of Transfer Pricing
- c) Transfer Pricing Methodologies –
 1. Comparable Uncontrolled Price (CUP) Method
 2. Resale Price Method or Resale Minus Method
 3. Cost Plus Method
 4. The Comparable Profits Method

[Theory and simple practical problems to be solved on Transfer Pricing]

Book Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
- ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
- ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
- ❖ Principles and Practice of Cost Accounting by N.K. Prasad
- ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi

- ❖ Cost Accounting Principles & Practice by Nigam & Sharma
 - ❖ Cost Accounting Principles & Practice by S.P. Iyenger
 - ❖ Cost Accounting Principles & Practice by P.K. Ghosh
 - ❖ Cost Accounting Principles & Practice by B.S. Khanna
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Jain & Narang
 - ❖ Practical Costing by Ahuja, Khanna & Pandey
 - ❖ Cost Accounting by B.K. Bhar
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
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104 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To endow the student with a broad perspective on themes and issues of Human Resource Management.
- To apply theories of social science disciplines to work place issues.
- To understand the importance of training and morale.
- To know the role of Ethics in HRM.

Course Content –

Unit 1 – Human Resource Management and Its Environment

Lectures: 10

- a) Meaning, objectives, function and importance of HRM.
- b) Process, Approaches and Challenges of HRM.
- c) Human Resource Policies and Environment in India. (equality & diversity)
- d) Issues of Personnel administration & HR Management.
- e) Role, Qualities and Functions of HR Manager.

Unit 2 – Workers Participation in Management

Lectures: 10

- a) Meaning and need of Participation.
- b) Forms of Participation.
- c) Consultative Supervisions, Democratic Supervision.
- d) Multiple Management, Labour Management Co-operation.
- e) Causes of Failure of Joint Management Councils, Suggestions, Programme, Employee Director, Labour Management Association.
- f) The new scheme of participation, Its Limitation, Collective bargaining, Features of collective bargaining, Labour Legislation of collective bargaining.

Unit 3 – Employee Morale

Lectures: 10

- a) Concept, objective, importance of training.
- b) Determination of morale.
- c) Effects of low and high morale.
- d) Measures for improvement in morale.
- e) Morale and productivity.

Unit 4 – Counselling in Human Resource Management

Lectures: 10

- a) Concept, Meaning, Importance counsellor.
- b) Requirements of effective counselling
- c) Techniques of counselling.
- d) Types of counselling
- e) Problems needing counselling, SWOT analysis.

Unit 5 – Ethical issue in HRM

Lectures: 10

- a) Ethics- Nature and need.
- b) Ethical issue cash and incentive plans, privacy issues, Safety and health issue, Restructuring and layoff issue.
- c) Corporate culture and Ethical climate.
- d) Sources of resolving ethical issues.
- e) Managing ethics.

Unit 6- Computer Application in Human Resource Management

Lectures: 10

- a) Role of computers in HRM
- b) Data and Information.

- c) Decision support System, Data Base Management system.
- d) Management Information system, Managements need and information system.
- e) Computer use in HRM

Books Recommended –

- ❖ Dynamics of Industrial Relations in India- C. B. Mammoria, S. Mamoria, Himalaya Publishing House.
 - ❖ Strategic HRM- Dr.RamakanthaPatra, Himalaya Publishing House.
 - ❖ Human Resource Management- Dr. P. C. Pardeshi, 3rd Revised Edition, NiraliPrakashan.
 - ❖ Human Resource Management- Micheal Muller & others, Jaico Book House, Bangalore.
 - ❖ Human Resource Management- R. S. Dwividi, Vikas Publishing House, Pvt. Ltd.
 - ❖ Human Resource Management- Anjali Ghanekar, Everest Publishing House 20.
 - ❖ Human Resource Management- K. Ashwathappa- TMH.
 - ❖ Human Resource Management- C. B. Gupta, Sultan Chand & Co.
 - ❖ Human Resource Management- Dr. S. L. Shiragave, Success Publication.
 - ❖ Human Resource Management- Sharp Publisher.
 - ❖ Personnel & Human Resource Management- S. R. Robins, Hall of INDIA.
 - ❖ Personnel & Human Resource Management- P. SubbaRao, Himalaya Publishing House.
 - ❖ Personnel Management- Edvin Flippo, McGraw Hill, International Edition.
 - ❖ Personnel Management and Industrial Relation- Dr. T. N. Bhagoliwal, SahityaBhavan, Agra.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

104 D – MARKETING MANAGEMENT

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To facilitate understanding of the conceptual framework of marketing.
- Students able to define and analyze the marketing problems through the formulation of marketing objectives, policies, programmes and strategies.
- To help students comprehend various situations and marketing terminologies.
- To help students understand various marketing tools/models for solving marketing problems.
- To understand effective marketing strategies to achieve organizational objectives.

Course Content –

Unit 1 – Service Marketing

Lectures: 12

- a) Introduction
- b) Marketing Concept & Orientation
- c) Different Service Marketing Activities
- d) Contributions of SCM
- e) Service Marketing Philosophy & Definition

Unit 2 – Rural Marketing

Lectures: 10

- a) Meaning and Definition
- b) Rural Marketing Environment - Population , Occupation Pattern, Income Generation
- c) Expenditure Pattern, Literacy Level, Infrastructure Facilities, Land Use Pattern

Unit 3 – Rural Market Segmentation and Pricing

Lectures: 10

- a) Rural market Segmentation: Occupational, Sociological
- b) Thomson Rule Market Index, Lin-Quest and MICA Rating
- c) Pricing: Marketing Costs, Price Structure, Selecting price method
- d) Achieving Strategic Fit
- e) Trends in Agricultural Price Policies, Small farmers and Procurement prices
- f) Consumer Price- Producer Price Differences

Unit 4 – International Marketing

Lectures: 10

- a) Definition and Scope
- b) Motives of International Marketing
- c) Global Marketing Environment: Demographic, Socio-economic, Cultural, Political, Technological, Government.
- d) International Trading Environment

Unit 5 – International Market Selection and Pricing

Lectures: 08

- a) International Market Selection
- b) Market Selection Process, Market Profiling, Market Segment Selection
- c) International Pricing: Exporters Cost, Pricing Objectives, Factors Affecting Pricing
- d) Pricing Methods - Transfer Pricing, Dumping, Steps in Pricing
- e) Export Price Structure, Export Price Quotations and Inco Terms

- a) Introduction
- b) Marketing environment in covid - 19
- c) Impact of covid on retail marketing
- d) Factors influencing marketing in covid era
- e) Effect of lockdown situation on marketing
- f) Solution to growth marketing sector after covid - 19

Book Recommended –

- ❖ Varshney and Bhattacharya, International marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi.
 - ❖ Keegan, Global Marketing Management, Prentice Hall of India, New Delhi.
 - ❖ Philip Cateora and John Graham, International Marketing, Tata Mc Graw Hill, New Delhi.
 - ❖ D.C.Kapoor, Export Management, Vikas Publishing House, New Delhi.
 - ❖ Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai
 - ❖ C B Mamoria, R K Suri, Satish Mamoria, Marketing Management, Kitab Mahal, Allahbad.
 - ❖ Services Marketing – S. M. Jha – Himalaya Publishing House 13
 - ❖ Services Marketing – C. Bhattacharjee – Excel Books
 - ❖ Service Marketing – Christopher Lovelock, JochenWirtz, JayantaChatterjee – Pearson Education
 - ❖ Services Marketing – Ravi Shankar – Excel Books
 - ❖ R V Badi, N V Badi, Rural Marketing, Himalaya Publishing House, Mumbai
 - ❖ T P Gopalswamy, Rural marketing, Vikas Publishing House
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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

104 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the concept and role of SCM
- To understand the relationship between marketing channels, logistics and supply chain
- To Align supply chain integration strategy with the uncertainty conditions of supply and demand
- To know how to Manage inventory efficiently and products, channels, and geography.
- To understand the key functions in a supply chain Management.
- To describe how a company's supply chain aligns with its marketing strategy.

Course Content –

Unit 1 – Overview of Supply Chain Management

Lectures: 10

- a) Concept and Definition
- b) Evolution of SCM
- c) Nature of SCM
- d) Contributions of SCM
- e) Issues and Challenges for SCM
- f) SCM in India

Unit 2 – Understanding the Supply Chain

Lectures: 10

- a) Concept and Objectives of Supply Chain
- b) Importance of Supply Chain Decisions
- c) Decision Phases in Supply Chain
- d) Process View of Supply Chain - 1) Cycle View of Supply Chain Processes
2) Push/Pull View of Supply Chain Processes

Unit 3 – Managing the Supply Chain

Lectures: 10

- a) The Development Chain
- b) Global Optimization
- c) Managing uncertainty and risk
- d) The Complexity
- e) Key Issues in Supply Chain Management

Unit 4 – Supply Chain Strategy

Lectures: 10

- a) Introduction
- b) Competitive and Supply Chain
- c) Achieving Strategic Fit
- d) Expanding Strategic Scope
- e) Corporate Strategy
- f) Strategic role of SCM

Unit 5 – Supply Chain Performance

Lectures: 10

- a) Drivers of Supply Chain Performance
- b) Components of Facility Decisions
- c) Framework of Supply Chain Drivers
- d) Obstacles to Achieving Fit

Unit 6 – Supply Chain Planning Strategy

Lectures: 10

- a) Introduction and Concept
- b) Levels of Planning and Major Planning Areas
- c) Timing of Planning
- d) Guidelines of Strategy Formulation

e) Measuring Supply Chain Planning Strategy

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Mangement- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

201 – ECONOMICS OF INDUSTRIES-II

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Objectives –

- To study the basic concepts of Industrialization
- To study the performance and problems of Indian Industry
- To study the impact of industrialization on Indian Economy
- To study the government regulation of firm and industry
- To update the students about changes brought by liberalization, Privatization and Globalization
- To prepare students for good performance in competitive exams

Course Outcomes –

- Student will be able to understand Industrialization and Industrial sector in India
- Students will understand Problems in Industrial Development in India
- Students will understand role of globalization and its impact on Indian industry
- Students will understand role of Industrial Labor Policy and Social Security

Course Content –

Unit 1 – Industrialization & Industrial Sector in India

Lectures: 10

- a) The Role of Industrialization
- b) Review of Industrial Development in India.
- c) Phases of Industrial Development in India
- d) Pattern of Industrial Development In India
- e) Private Sector in India : Role, Private Sector Corporate Giants, Role, Performance
- f) Public Sector in India: Role, Important Public Sector Enterprises & Performance.
- g) Large And Small Scale Industries: Role and Performance
- h) Some Major Industries In India

Unit 2 – Performance & Problems of Indian Industry

Lectures: 12

- a) Performance & Problems of Industrial Development in India
Economic Crisis and Structural Changes in Industries after 1991
- b) Problems of Private Sector Enterprises in India
- c) Problems of Public Sector Enterprises in India
- d) Performance & Problems of Small, Scale Industries in India
- e) Industrial Sickness: Definition, Magnitude, Causes, Consequences and Remedial Measures.
Problems of Dispersal and Decentralization of Industries.
Need of Balanced Regional Development of Industries
Government Measures towards Balanced Regional Development of Industries

Unit 3 – Government Regulation of firms and Industry

Lectures: 08

- a) Regulation: Meaning, Need and Tools of Regulation
- b) Government Regulation of Industry
- c) Advantages and Disadvantages of Deregulation
- d) Regulation of Firms with Market Power under Symmetric Information.
- e) Regulation Under Asymmetric Information
- f) The Industries(Development and Regulation) Act, 1951
- g) Industrial Regulation Authorities in India: Objectives, Role & Functions

Unit 4 – Government Deregulation of firms and Industry

Lectures: 08

- a) Deregulation: Meaning and Its Rationale
- b) Deregulation , Liberalization, Privatization & *Globalization*
- c) Privatization :Evolution of Privatization Policy In India & Its Methods
- d) Critique of Privatization & Disinvestment
- e) Competition Policy: Objectives , Difficulties & Policy In Practice

Unit 5 – Globalization and the Indian Industry

Lectures: 10

- a) Globalization: Meaning & Steps Towards Globalization in India
- b) Effects of Globalization On Indian Firms & Industries
- c) Foreign Capital , Foreign Direct Investment & Multinational Corporations In India
- d) A Critical Appraisal of MNCs Operations In India
- e) Control Over MNCs
- f) Foreign collaborations in India
- g) Debate over Nationalism V/S Globalization.

Unit 6 – Industrial Labor Policy, Social Security

Lectures: 12

- a) Features of Indian Industrial Labor.
- b) Productivity of Industrial Labor
- c) Demand For Labor & Supply of Labor & Determination of Wages
- d) Labour Welfare & Social Security
- e) Labor Wage Policy in India
- f) **social security instruments**
- g) Current Trends in Collective Bargaining.
- h) Growth, Pattern, Structure and Achievements of Labor Union in India
- i) Magnitude & Causes of Industrial Disputes
- j) Settlement of Industrial Disputes : Policy of Government
- k) Social Security Measures In India,
- l) Exit Policy and Right To Strike

Books Recommended –

- ❖ Indian Economy- Mishra & Puri (30th Ed) Himalaya publishing house
 - ❖ Indian Economy: Gaurav Datta & Ashwini mahajan ,66th r. ed. S.chand .
 - ❖ Industrial Economics – Donald H. Hay, Oxford
 - ❖ Industrial Economics - R.R.Barthwal,Wiley.
 - ❖ Industrial Economics- Francis Cherunilam,Himalaya
 - ❖ Industrial Economics- Singh & Siddu, Himalaya.
 - ❖ Industrial Economics- Shrivastav, S Chand. New Delhi
 - ❖ An Introduction To Industrial Economics P.J.Divine, R. M. Jones, N.Lee,W.J.Tyson, George Allen & Unwin (1976)
 - ❖ The Indian Journal of Industrial Relations- A Review of Economic & Social Development, Shree Ram Center For Industrial Relation & Human Resources
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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

202 – CASE STUDIES IN STRATEGIC MANAGEMENT

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the different environment of business organisation through practical cases
- To solve the situational problem and understand the importance
- To observe real life situation through cases

Course Content –

Comprehensive cases on various strategic situations based on application of strategic management must be discussed and solved, based on topics covered in Paper No-102. At least three cases on each topic are expected and a maximum 16 cases in all shall be studied during the semester.

Books Recommended –

- ❖ Cases in Strategic Management - Anjali Mittal, Tata McGraw Hill, New Delhi
 - ❖ Cases in Strategic Management - AzarKazmi, Tata McGraw Hill, New Delhi
 - ❖ Business policy - Strategic Management by L. M. Prasad, Sultan Chand and sons, New Delhi
 - ❖ Business policy and Strategic Management by Gupta, GollakotaShrinivasan - Prantice Hall India, New Delhi
 - ❖ Marketing strategy and competitive positioning by Hooley - Pearson education, New Delhi
 - ❖ Strategic Management – P. Subbarao, Himalaya Publication, New Delhi
 - ❖ Strategic Management - Hunger
 - ❖ Strategic Management – Concept & cases by Upendrakachru, Excel Book, New Delhi
 - ❖ Strategic Management - Francis cherumilan, Himalaya Publishing house, New Delhi
 - ❖ Strategic Management - B. Hiriappa, New age International, New Delhi
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M.Com. I (W.E.F.: June – 2021)

203 A – INVESTMENT AND WEALTH MANAGEMENT

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To Understand the concept of Investment and Wealth Management
- To Obtain inside between Portfolio Management and Types of Investment
- To Overview the Risk and Return Components of Investment
- To study the valuation of Investment and Yield Curve
- To Overview the Wealth Management Components
- To Understand the Personal Financial Planning and its process

Course Content –

Unit 1 – Introduction to Investment Management

Lectures: 10

- a) Investments: Meaning, types and characteristics
- b) Objectives of Investment
- c) Types of Investor
- d) Investment vs Speculation
- e) Meaning of portfolio management

Unit 2 – Risk and Return Concepts

Lectures: 10

- a) Introduction
- b) Returns on Financial Assets
- c) Risk in Holding Securities
- d) Risk Measurement
- e) Capital Asset Pricing Model
- f) Security Market Line

Unit 3 – Investment Alternatives

Lectures: 10

- a) Introduction
- b) Equity Shares
- c) Fixed Income Securities
- d) Money Market Instruments
- e) Mutual Funds
- f) Deposits
- g) Tax Sheltered Saving Schemes
- h) Financial derivatives
- i) Real estate

Unit 4 – Valuation of Investment

Lectures: 10

- a) Introduction
- b) Bond Valuation-Terminology
- c) Valuation Model
- d) Bond Return
- e) Price-Yield Relationship
- f) The Term Structure of Interest Rate (yield curve)
- g) Riding the yield curve

Unit 5 – Introduction to Wealth Management

Lectures: 10

- a) Meaning, Scope, Components, Process of Wealth Management
- b) Needs and Expectations of Clients, Code of Ethics for Wealth Manager
- c) Personal Financial Statement Analysis: Financial Literacy, Financial Goals and Planning, Cash Flow Analysis, Building Financial Plans, Life Cycle Management.
- d) Economic Environment Analysis: Interest Rate, Yield Curves, Real Return, Key Indicators – Leading, Lagging, Concurrent.

Unit 6 – Personal Financial Planning

Lectures: 10

- a) Meaning of Financial Planning and Personal Financial Planning
- b) Need for Personal Financial Planning
- c) Misconceptions about Personal Financial Planning
- d) Benefits of Personal Financial Planning
- e) Various Milestones in One's Life
- f) Financial Planning Process
- g) Personal Financial Goals

Books Recommended –

- ❖ Dr. Preeti Singh, Investment Management: New Delhi. Himalaya Publishing House
 - ❖ Dr. V A Avadhani, Investment Management, Himalaya Publishing House
 - ❖ Jack R Kapoor, Les R Dlabay, Robert J Hughes, Personal Finance, Tata McGraw – Hill Publishing Co. Ltd.
 - ❖ Preeti Singh, Investment Management – Security Analysis and Portfolio Management, Himalaya Publishing House
 - ❖ Prasanna Chandra, Investment Analysis and Portfolio Management
 - ❖ Narat Charupat, Huaxiong Huang, Moshe A. Milevsky Strategic Financial Planning over the Life Cycle, Cambridge University Press
 - ❖ Jeff Madura, Personal Finance, Pearson Education
 - ❖ Security Analysis & Investment Management: Directorate of Distance Education, Guru Jambheshwar University of Science and Technology, HISAR
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M.Com. I (W.E.F.: June – 2021)

203 B – INTERNATIONAL BUSINESS

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the concept and International Business.
- To know the International Business Environment.
- To study the India's International Business.
- To know the concept of Foreign Collaboration and Joint Venture.
- To understand the International Strategic Alliances.
- To study the role of institutions towards International Business.

Course Content –

Unit 1 – Introduction

Lectures: 10

- a) Meaning and concept of International Business, Significance, features, Nature and recent trends in International Business.
- b) International Business Environment, Effects of International Business Environment. International Potential spectrum and management Decision.
- c) International Potential spectrum and management Decision.
- d) Basis of International trade/ Business : Views of Adam Smith, David Ricardo, Heckscher and Ohlin.
- e) Gains from International trade: Meaning nature, sources, factor determining size of gains.

Unit 2 – Balance of Payments and Foreign Exchange Rate

Lectures: 10

- a) Meaning and components of Balance of Payment, Causes of disequilibrium in Balance of Payment, adjustment mechanism of Balance of Payment.
- b) Foreign Exchange rate : Meaning, instruments, determinants of Exchange rate (Balance of payment theory).
- c) Types of Exchange Rate : Spot and forward Exchange Rate , fixed and flexible exchange Rate, Convertibility.
- d) Foreign Investment Institutions: GDR and ADR.

Unit 3 – International Capital movement and Foreign capital

Lectures: 10

- a) Capital Movement : Meaning, Classification and factor governing International Capital Movement.
- b) Need of Foreign Capital for LCDs.
- c) Sources and types of Foreign Capital.
- d) FDI and FII (Meaning, Objective, Importance Merits & Demerits of FDI).
- e) Multinational Corporation (Definition, Features, Spread, reasons for the growth of MNCs, Role of MNCs in developing countries drawbacks of MNCs).

Unit 4 – Globalization and India

Lectures: 10

- a) Meaning of Globalization, Essential conditions for globalization Advantage and disadvantages of globalization.
- b) Globalization and India : Economic crisis in India (1990).
- c) India's steps towards globalization.
- d) Obstacles to globalization in India.
- e) Effects of globalization on Indian Economy.

Unit 5 – International finance Institution and Economic Cooperation

Lectures: 10

- a) IMF, World Bank, World bank group, ADB and BRICS Bank: Objectives, Functions, organization, structure, achievements & Critical appraisal.
- b) Problems of international liquidity.

- c) Euro Dollar Market.
- d) Economic Cooperation: Meaning, Forms and Benefits.
- e) Origin, Objectives, Organization, Functions and Failures of EEC, UNCTAD, OECD, OPEC, GATT, WTO, SAARC and BRICS.

Unit 6 – New International Economic Order (NIEO) & Global Crisis Lectures: 10

- a) Origin, Definition, needs, Objectives and basis of new international economic order.
- b) Main proposal crisis difficulties and efforts to solve the crisis in NIEO.
- c) Advantage towards NIEO.
- d) International debt problems and Global financial crisis.
- e) Sub-prime Crisis in America and there impacts on world economy.

Books Recommended –

- ❖ Joshi, Rakesh Mohan, International Business, Oxford University Press.
 - ❖ Francis Cherunilam, International Business, Printice Hall of India Pvt. Ltd. New Delhi.
 - ❖ K. Aswathappa , International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
 - ❖ Charles W.L. Hill, International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
 - ❖ Daniels, International Business, Pearson.
 - ❖ Jaiswal, International Business, Himalaya Publishing House, Bombay.
 - ❖ Krugman P.R. & Obstfeld M. (2009), International Economics (theory and Policy), Pearson (Indian Edition).
 - ❖ Mithani D.M., (2010), International Economics, Himalaya Publishing House, Mumbai.
 - ❖ Zingan M.L., (2008), International Economics, Vrinda Publications Pvt. Ltd., New Delhi.
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203 C – ADVANCE BANKING

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- Understand the advanced aspects of banking
- Understand the financial system of banks.
- Understand the banking procedure of various banking activities.
- Understand the structure and working of banking system in India.
- Know the role of banking system in economic development in India
- Learn regarding development of banks and recent trends in banking.

Course Content –

Unit 1 – Banking Sector Reforms in India

Lectures: 12

- a) History of Banking Sector Reforms in India
- b) Structure of Banking System in India
- c) Objectives of Banking Sector Reforms in India
- d) Banking Sector Reforms Since 1992
 1. Prudential Regulation & Supervision, effects
 2. Rehabilitation of Public Sector banks (PSBs)
 3. Assets Securitization
 4. Reduction in CRR & SLR
 5. Deregulation of Interest Rates
 6. Phasing Out Directed Credit
 7. Promoting Competition
 8. Banking Laws Amendments
- e) Operations and Performance of Scheduled Commercial Banks after Reform Era
- f) Role of Banks and Economic Development

Unit 2 – Risks Management in Indian Banking

Lectures: 12

- a) Meaning & Types of Risks Management
- b) Risks Management: the Banking Perspective
- c) Risk Management in Banking Sector – Role of RBI
- d) Identification & Measurement
- e) Basel III / the Third Basel Accord: 3 pillars
 1. Pillar 1: Minimum Capital Requirement
 2. Pillar 2: Supervisory Review Process
 3. Pillar 3: Market Discipline & Disclosures
- f) Basel III Implementation- Challenges for Indian Banking System
- g) Fundamental Principles for the Management and Supervision of Liquidity Risk

Unit 3 – Mergers & Acquisition of Indian Banking

Lectures: 10

- a) Concepts of Mergers & Acquisition
- b) Evolution of Mergers & Acquisition in Indian Banking System
- c) Merger During Liberalization Period
- d) Recent Mergers Of Banks In India
- e) Motives, Advantages Risks and Evils of M&A
- f) Issues in M&A
- g) Need for Merger Review Process
- h) methods of financial mergers and capital budgeting decision

- i) Impacts of M&A On Various Stakeholders Like Bank Customers, Employees, Government, Equity Holders etc.
- j) Challenges & Opportunities of M & A in Indian Banking

Unit 4 – Money Market & Capital Markets Reforms in India

Lectures: 10

- a) Structure & Growth of Money Market in India
- b) Money Market Reforms Since 1992
- c) Structure & Growth of Capital Market in India
- d) Significance of money market and Capital Market in economic development
- e) Problems of Indian Capital Market
- f) Strengthening of Indian Capital Market
- g) SEBI and Capital Market Reforms
- h) SEBI's Role in the Capital Market Development

Unit 5 – World Financial Crisis & the Indian Economy

Lectures: 08

- a) Origin of The Crisis
- b) Chronology Impact On Various Economies
- c) Causes of World Financial Crisis
- d) Impact of World Financial Crisis on the Indian Economy
- e) The role of Indian banks in facing the global financial crisis
- f) Stimulus Measures
- g) Protectionism

Unit 6 – Financial Sector Supervision & Financial Stability

Lectures: 08

- a) Definition and Importance of Financial Stability
- b) Genesis & Need of Banking & Financial institutions Supervision
- c) Review of Supervisory Regulations
- d) Financial Regulation & Supervision: Global Initiative
- e) Evaluation of the Role International Financial Architectures in Financial Stability of the World
- f) Evaluation of the Role of the Reserve Bank of India (R.B.I) in Financial Stability
- g) Bank For International Settlement (BIS)

Books Recommended –

- ❖ Financial Services & System: K.Sasidharan & Alex K.Mathews: Mc-Grahill, New Delhi
 - ❖ Indian Economy: V.K.Puri & S.K.Mishra, Himalaya Publishing, 31st Ed.
 - ❖ World Financial Crisis: K.R.Gupta, Atlantic
 - ❖ Legal & Regulatory Aspects of Banking: 2nd ed, Indian Institute of Banking & Finance' Macmillan
 - ❖ Global liquidity Crisis: B.R.Gupta, Bhaskar publication
 - ❖ Banking reforms & Globalization : Mohan p.Shrivastava & others, A.P.H. Publishing Corporation: New Delhi
 - ❖ Politics of The Global Crisis: Shreeram Chaulia, 2014, Routledge, New Delhi,
 - ❖ Bajpai, G.N., Speech on 'Banking, Insurance and Financial Sector: A vision of the Future'
 - ❖ Information Technology in Indian Banks – Changing Trends'
 - ❖ Leeladhar, V., 'Contemporary and future issues in Indian banking'
 - ❖ Prof. Prakash Singh, 'Global Competitiveness of Indian Banks: A study of select banking indicators, issues of concern and opportunities'
 - ❖ Dr. C. Rangarajan, 'The Indian Banking System – Challenges Ahead''
 - ❖ Basel III Implementation- Challenges for Indian banking system- (Shri N.S. Vishwanathan, Executive Director – August 31, 2015 – Associated Chambers of Commerce & Industry of India and National Institute of Bank Management)
 - ❖ Liquidity Risk Management by Banks
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

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M.Com. I (W.E.F.: June – 2021)

204 A – ADVANCED ACCOUNTANCY

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- 1 Understand elementary knowledge about Accounting Standard
- 2 Understand the accounting procedure for goods of small value under hire- purchases transactions
- 3 Understand the advanced aspects of accounting relating to Foreign branch
- 4 Understand the method of presenting financial statements under Double Accounts System
- 5 Understand the manner of recognizing profit on construction Contract
- 6 Know the developments in accounting

Course Outcome –

- 1 To obtain knowledge about Disclosure requirements of AS 7,11,16 & 17.
- 2 Journalise the hire purchase entries in books of both parties as well as learn about various methods of accounting for hire purchase transactions
- 3 Prepare Contract Account and carry out Accounting for Construction businesses
- 4 Learn the techniques of foreign currency translation for foreign branches and incorporate foreign branch balances in head office books.
- 5 Obtain theoretical understanding of Environmental accounting and Forensic Accounting

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems

Course Content –

UNIT 1 - Accounting Standards – Elementary study and Disclosure Lectures: 08
requirements of the following Accounting Standards – (Theory only)

- a) AS – 7 Construction Contract (Revised 2002)
- b) AS – 11 The Effect of Changes in Foreign Exchange Rules (Revised 2003)
- c) AS – 16 Borrowing Cost
- d) AS – 17 Segment Reporting

UNIT 2- Accounting For Goods Of Small Value Under Hire- Purchases Lectures: 10
Transactions

- a) Introduction
- b) Preparation of Hire Purchase Trading Account in the books of hire vendor under
 1. Debtors Method
 2. Stock and Debtors Method(Theory and practical problems)

UNIT 3 – Accounting For Construction Contract

Lectures: 12

- a) Introduction - Accounting Treatment - Percentage of completion method - completed contract

method - Provisions for unforeseeable factors - Principles to be followed while taking credit for profit on incomplete Contracts

- b) Valuation and disclosure of work in progress - Escalation clause
- c) Preparation of Contract Account within the framework of AS-7
- d) Refer to the requirements of AS-7 “Construction Contracts (Revised)
- e) Refer Ind AS-11 “Construction Contracts
(Theory and practical problems)

UNIT 4 - Accounting For Foreign Branches

Lectures: 10

- a) Introduction
- b) Converting Trial Balance of a Foreign Branch in reporting currency
- c) Preparation of Foreign Branch Final Accounts for incorporating its results in Head Office books
- d) Refer to the AS 11 “The Effects of Changes in Foreign Exchange Rates (revised)
- e) Ind-AS 21 “The Effects of Changes in Foreign Exchange Rates
(Theory and practical problems)

UNIT 5 - Double Accounts System And Financial Statements Of Electricity Companies

Lectures: 12

- a) Double Accounts System
- b) Meaning, Features, Advantages and Limitations of Double Accounts System
- c) Revenue Account, Net Revenue Account, Capital Account and Balance Sheet under the Double Accounts System
- d) Financial Statements of Electricity companies
- e) Presentation of Financial Statements of Electricity companies in accordance with the requirements of Schedule III under the Companies Act, 2013. Refer to the provisions of the Electricity Act, 2003 (Theory and practical problems on preparation of Revenue Account, Net Revenue Account, Capital Account, Profit & Loss Account and Balance Sheet under the Double Accounts System)

UNIT 6 - Developments In Accounting (Theory only)

Lectures: 08

- a) **Environmental Accounting**
 - 1. Meaning and significance of Environmental accounting
 - 2. Corporate environmental reporting in India
- b) **Forensic Accounting**
 - 1. Meaning, Features, and Scope of Forensic accounting
 - 2. Role of Forensic accountant, and essential skills required for a forensic accountant

Books Recommended –

- ❖ Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- ❖ Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- ❖ Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi
- ❖ Advanced Accountancy – Vol. II, R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- ❖ Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- ❖ Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
- ❖ Accountancy, Volume-I and II, Sr. K. Paul, New Central Book Agency, Kolkata
- ❖ Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- ❖ Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- ❖ Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw
- ❖ Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications

- ❖ Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications 30th Edition 2017
 - ❖ Taxmann’s “Indian Accounting Standards and IFRSs for Non-finance Executives” – written by T. P. Ghosh– publisher Taxmann Publications
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
 - ❖ Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) - Bharat Publications
 - ❖ Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Taxmann’s “IFRSs Simplified” – written by T. P. Ghosh – publisher Taxmann Publications
 - ❖ Taxmann’s “Illustrated Guide to Indian Accounting Standards and IFRSs” – written by Amitabh Mukherjee– publisher Taxmann Publications
 - ❖ Taxmann’s “Guide to Indian Accounting Standards converged with IFRSs” – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 B – ADVANCED COST ACCOUNTANCY

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the nature of cost accounting records maintained by manufacturing companies.
- To figure out how to reconcile Cost and Financial Accounts.
- To enable students to gain knowledge the nature of Cost Information System for presenting the cost data to the management.
- To know the legal requirements regarding maintaining the cost accounting records and audit thereof.

Course Outcome –

- Maintain cost accounting records of manufacturing companies.
- Reconcile Cost and Financial Accounts.
- Present cost data to management.
- Maintain cost records as per legal requirements and will be able to help in cost audit.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems.

Course Content –

Unit 1 – Non-Integrated Cost Accounts

Lectures: 10

- a) Books of Accounts in Cost Accounting - Books of Original Entry – Various Subsidiary Ledgers – Purpose of Control Accounts – their nature and procedures of posting from subsidiary ledgers to control accounts
- b) Double-entry Accounting System as used in cost accounts – Passing journal of entries, and preparation of ledger control accounts from a given set of transactions

[Theory and advanced practical problems on passing of journal entries and preparation of ledger accounts under Non-integrated system]

Unit 2 – Integrated Accounts / Integral Accounts

Lectures: 10

- a) Meaning and Nature of Integrated accounts, Necessity of Preparing Integrated accounts – Process followed in preparation of Integral accounts
- b) Double-entry Accounting System as used in integrated accounts – Passing journal of entries, and preparation of ledger control accounts from a given set of transactions

[Theory and advanced practical problems on passing of journal entries and preparation of ledger under integrated accounting system]

Unit 3 – Reconciliation of Profits under Cost Accounts and under Financial Account

Lectures: 10

- a) Need for Reconciliation of Profits ascertained as per financial accounts and as per Cost accounts
- b) Procedures to be adopted in preparation of profit reconciliation statements
- c) Ascertainment of Profits as per financial accounts and Cost accounts, and reconciliation thereof

[Theory and advanced practical problems on ascertainment of profits as per financial accounts and Cost accounts, and reconciliation thereof]

Unit 4 – Cost Information Systems and Reporting

Lectures: 08

- a) Cost Information Needs at Different Levels of Management – Requisite of an Effective Information System

b) Forms of Presentation – various reports – graphs, charts, tables, diagrams

[Theory and advanced practical problems preparation of graphs, charts, tables, diagrams]

Unit 5 – Uniform Costing and Inter-firm Comparison

Lectures: 12

- a) Meaning of Uniform Costing, Reasons for Differences in Costs and Costing Practices from firm to firm, Application of Uniform Costing System, Objectives, Advantages and Limitations of Uniform Costing system, Essentials for success of Uniform Costing System, Fields for Uniformity, Uniform Cost Manual
- b) Inter-firm Comparison – Meaning, Objectives, Advantages and Limitations of Inter-firm Comparison – is it the same as that of comparative statements

[Theory and advanced practical problems on uniform costing]

Unit 6 – Introduction to Cost Accounting Record Rules and Cost Audit

Lectures: 10

Companies (Cost Records and Audit) Rules, 2014

- a) Concepts of Cost Accountant in practice, Cost auditor, Cost Audit Report, Cost Records
- b) Application of Cost Records – Provisions pertaining to inclusion of cost records in the books of accounts
- c) Categories of companies required to maintain cost records
- d) Provisions pertaining to manner of maintenance of cost records
- e) Applicability for Cost Audit – Provisions pertaining to getting the cost records audited

[Theory only]

Books Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
 - ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
 - ❖ Principles and Practice of Cost Accounting by N.K. Prasad
 - ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
 - ❖ Cost Accounting Principles & Practice by Nigam & Sharma
 - ❖ Cost Accounting Principles & Practice by S.P. Iyenger
 - ❖ Cost Accounting Principles & Practice by P.K. Ghosh
 - ❖ Cost Accounting Principles & Practice by B.S. Khanna
 - ❖ Cost Accounting by Jain & Narang
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Practical Costing by Ahuja, Khanna & Pandey
 - ❖ Cost Accounting by B.K. Bhar
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
 - ❖ Companies (Cost Records and Audit) Rules, 2014, as amended upto one year before the academic year of examination
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To endow the student with a broad perspective on themes and issues of Human Resource Development.
- To know the importance of various theories of motivation.
- To evaluate a company's implementation of a performance based pay system.
- To know the new concepts in HRM.

Course Content –

Unit 1 – Human Resource Development

Lectures: 10

- a) Meaning, Nature, Role and Importance of Human Resource in Business Organization.
- b) Concept, Scope and features, Operative functions of HR Departments.
- c) Difference between concepts- HR administration, HR management and HR development.
- d) Needs, Objectives and Importance of HRM and HRD, HRP and HRIS.
- e) Strategic HRM and role of HR in change and competition.
- f) Issues related to female employees in the workforce, Employee leasing, contract labour, Employee engagement, Workforce diversity.

Unit 2 – Financial issues of HR Management

Lectures: 10

- a) Meaning, Objectives and components of compensation, Types of incentives.
- b) Needs and importance of sound salary administration, some wage issues in India.
- c) Concept and Objectives of Labour Welfare, Functions and Duties of Labour Welfare Officer.
- d) Role and functions of Trade Union in financial problems and decision making.
- e) Types of Fringe benefits, Non monetary rearwards.

Unit 3 – Human Relation and Motivation

Lectures: 10

- a) Meaning, Importance and Theories of Motivation, Motivating factors.
- b) Human Relation constraint-Types of human relations, factors affecting good organizational relations.
- c) Problems and measures to improve human relations in organizations.
- d) Employer and Employee relations- contribution to Hawthorne Experiment- Pittsburgh Experiment.

Unit 4 – International Human Resource Management

Lectures: 10

- a) Global Recruitment ,Global selection approach
- b) Types of International Business ,International adjustment, Cross Culture training
- c) Perspective of International HRM
- d) Practices in International HRM
- e) Woman in International HRM
- f) Domestic HRM and International HRM- Compared

Unit 5 – New Concept in Human Resource Management

Lectures: 10

- a) Techniques of Downsizing and upsizing, Modern Retrenchment Strategies.
- b) Concept of E-Recruitment and E-Training and Development, E-HRP.
- c) Concept of Talent Management.
- d) TQM and HR strategies.
- e) Employee empowerment strategies.
- f) Balance and Quality of work life.
- g) Leadership and Teamwork in competitive environment.

Unit 6 – Technological HR Trends

Lectures: 10

- a) Artificial Intelligence- Meaning, Application, Benefits, Risks
- b) Virtual team building- Meaning, Benefits, Types, Principles.
- c) Data driven strategy- Meaning, Importance, Data driven culture.

- d) Caregiver benefits- Meaning, Impacts, Benefits.
- e) Mobile Friendly Recruitment- Meaning, Benefits, Types, Advantages.

Books Recommended –

- ❖ Personnel & Human Resource Management- P. Subba Rao, Himalaya Publishing House.
 - ❖ Personnel Management- Edvin Flippo, McGraw Hill, International Edition.
 - ❖ Personnel & Human Resource Management- S. R. Robins, Hall of INDIA.
 - ❖ Human Resource Management- C. B. Gupta, Sultan Chand & Co.
 - ❖ Human Resource Management- Dr. P. C. Pardeshi, 3rd Revised Edition, Nirali Prakashan.
 - ❖ Human Resource Management- R. S. Dwivedi, Vikas Publishing House, Pvt. Ltd.
 - ❖ Human Resource Management- Anjali Ghanekar, Everest Publishing House 20.
 - ❖ Human Resource Management- K. Ashwathappa- TMH.
 - ❖ Human Resource Management- C. B. Mamorai, Himalaya Publishing House.
 - ❖ Human Resource Management- Dr. S. L. Shiragave, Success Publication.
 - ❖ Human Resource Management- Sharp Publisher.
 - ❖ Human Resource Management- Micheal Muller & others, Jaico Book House, Bangalore.
 - ❖ Modern Business Organization and Management- S. A. Sherlekar, Himalaya Publishing House.
 - ❖ Strategic Human Resource Management- Anuradha Sharma, Anuradha Khandekar, Sage Publication.
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M.Com. I (W.E.F.: June – 2021)

204 D – MARKETING MANAGEMENT

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the concept of Market, Marketing, Consumer
- To understanding Consumer Behaviour and Buying Roles
- To know the Consumer Psychology
- To overview the concept of Individual Buyer
- To understand the Industrial and Business Buyer
- To describe Buyer Behavior Models and Customer Value

Course Content –

Unit 1 – Introduction

Lectures: 10

- a) Definitions and Basic Concept: Market, Marketing, Selling, Buying, Purchasing
- b) Need, Wants and Demand, Products, Value, Cost and Satisfaction, Customer and Consumer
- c) Difference between Customer and Consumer
- d) Major Types of Customers
- e) Environment and Consumer Behavior- Demographic, Socio-economic, Cultural, Political & Technological

Unit 2 – Consumer Behavior

Lectures: 10

- a) Buying Roles: Initiator, Influencer, Decider, Buyer, User
- b) Definition of Behavior, Types of Buying Behavior
- c) Complex Buying Behavior
- d) Dissonance - Reducing Buying behavior
- e) Habitual Buying Behavior
- f) Variety – Seeking Buying behavior

Unit 3 – Consumer Psychology

Lectures: 10

- a) Consumer Learning, Consumer perception
- b) Formation of Attitude and Change in Attitude
- c) Consumer Education & Motivation

Unit 4 – Individual Buyer Behavior

Lectures: 10

- a) Major Factors influencing Individual Buyer Behavior
- b) Cultural Factors, Social Factors, Personal Factors, Psychological Factors
- c) Consumer Buying Decision Process: Need Recognition, Information Search, Evaluation of Alternatives
- d) Post purchase Behavior
- e) Consumer Decision Rules: Compensatory Rules, Non Compensatory Rules

Unit 5 – Industrial Buyer Behavior

Lectures: 10

- a) Definition of Industrial and Business Buyer
- b) Buying Decision Process of Business Buyer
- c) Participation in Buying Decision
- d) Factors affecting Buying Decision
- e) Institutional Buyer and Government Buyer

Unit 6 – Buyer Behavior Models and Customer Value

Lectures: 10

- a) The Five Stage Model, Howard-Sheth Model
- b) The Nicosia Model, EKB Model, Webstar and Wind Model
- c) Customer Perceived Value, Total Customer Satisfaction
- d) Maximizing Customer Lifetime Value
- e) Customer Relationship and Loyalty

Book Recommended –

- ❖ Kotler, Keller, Joshi, Jha – Marketing Management- 8th Edition- Pearson Education
 - ❖ Kumar: Conceptual Issues in Consumer Behaviour: The Indian Context, Pearson Education
 - ❖ Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Biztantra, New Delhi
 - ❖ David L Loudon and Albert J Della Bitta, Consumer Behaviour, 4/e, TMH, New Delhi
 - ❖ Schiffman, L.G and Kanuk L.L, Consumer Behaviour, 8/e, Pearson Education, New Delhi
 - ❖ Roger D. Black Well et al, Consumer Behaviour, 9/e Thomson, New Delhi
 - ❖ K.K.Srivastava, Consumer Behaviour, Galgotia Publishing Co. New Delhi
 - ❖ Henry Assael, Consumer Behaviour, 6/e, Thomson, New Delhi
 - ❖ Michael R. Solomon, Consumer Behaviour, 5/e, PHI, New Delhi
 - ❖ Consumer Behaviour in Indian Perspective – Suja Nair – Himalaya Publishers, 2004
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the concept of Customer Service Dimensions
- To understand the relationship between Customer
- To Align Supply Chain Relations
- To know how to Manage Transport System
- To understand the Inventory Decision Making
- To describe International Supply Chain Management

Course Content –

- | | |
|--|---------------------|
| Unit 1 – Customer Service Dimensions | Lectures: 10 |
| a) Marketing and Supply Chain Interface | |
| b) Delivering Customer Value | |
| c) Customer Service and Customer Retention | |
| d) Service Driven and Logistic System | |
| e) Setting Customers Service Priorities | |
| f) Setting Service Standards | |
| Unit 2 – Managing the Customer Relationship | Lectures: 10 |
| a) Understanding Customer Segmentation | |
| b) Relationship with Customers | |
| c) Management of Business Relations | |
| d) Customer Satisfaction | |
| Unit 3 – Management of Supply Chain Relations | Lectures: 10 |
| a) Introduction | |
| b) Types of Suppliers relationships | |
| c) Management of service supply chains | |
| d) Managing through intermediaries | |
| e) Supply Partnerships | |
| Unit 4 – Transport System | Lectures: 10 |
| a) Role of Transport in Supply Chain | |
| b) Transportation Selection Decision | |
| c) Basic Models of Transportation | |
| d) Legal Classification of Carriers | |
| e) Intermodal Transportation | |
| f) Indirect and Special Carrier | |
| Unit 5 – Inventory Decision Making | Lectures: 10 |
| a) Fundamental approaches to managing inventory | |
| b) Inventory Cost | |
| c) A Generalised inventory model | |
| d) Fixed order quantity approach | |

- e) Fixed order interval approach
- f) Additional approaches to inventory management
- g) Inventory at Multiple Locations-square root law

Unit 6 – International SCM

Lectures: 10

- a) Definition of International Logistics and SCM
- b) Historical development of International logistics
- c) Emphasis on Customer Satisfaction - Just in Time, Computer Based Tools
- d) Strategic Advantage
- e) Elements of International Logistics
- f) Economic Importance of International Logistics

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Mangement- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

301 – MANAGEMENT ACCOUNTING

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- 1 Understand the nature, mechanics and tools of management accounting and their managerial implications.
- 2 Understand the philosophy and rationale of the financial analysis
- 3 Understand the techniques of analysis and interpretation of financial statements
- 4 Develop an appreciation about the utility of techniques of financial analysis for management information and decision making process.
- 5 Evaluate the implications of cash flow and fund flow on financial position of an industrial organisation.

Course Outcomes –

- 1 Get the insight of the philosophy and framework of financial analysis.
- 2 Know the important inter-linkages among the items in the financial statements
- 3 Get equipped with the tools used in analysis, interpretation, and evaluation of performance, profitability and efficiency of the business entities
- 4 Make an in-depth analysis of the financial performance and financial position of business entities, and get hands-on experience in financial analysis
- 5 Equip them with the ability to apply their skills and knowledge effectively in future while dealing with real life business situation.
- 6 Pursue their career in the arena of accounting information system

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems

Course Content –

UNIT 1 - Introduction to Management Accounting (Theory Only)

Lectures: 08

- a) Meaning, Nature and Scope of Management Accounting.
- b) Tools and techniques of Management Accounting
- c) Merits and Demerits of Management Accounting
- d) Financial Accounting, Cost Accounting and Management Accounting and their inter-relationship
- e) Role / Functions of Management Accountants

UNIT 2 - Analysis and interpretation of financial statements (Conceptual framework)

Lectures: 12

- a) Introduction to the Tools and techniques of financial analysis - Comparative financial Statement, Common-size Statements and Statements showing trend-analysis
- b) Preparation of Comparative Financial Statements
- c) Preparation of Common-size Financial Statements,
- d) Preparation of Statements showing Trend
- e) Inter-firm comparison – requirements, advantages and limitation.

[Advanced practical problems to be solved on these above topics, including their analysis and Interpretation]

UNIT 3 - Ratio Analysis

Lectures: 10

- a) Ratio – Nature, interpretation, classification of ratios. (Detailed study using the techniques of Ratio analysis)

- b) Advantages, role and limitations of Ratio analysis, Du-Pont Analysis
- c) Computation of Ratios for study of Liquidity, Profitability, Activity / Turnover, Solvency of a Company
- d) Solving practical problems on preparation of Financial Statements of an organization, from the given ratios and available information after finding out the missing figures.

[Advanced practical problems to be set on preparation of financial statements based on the given information about ratios and other details]

UNIT 4 - Management of Working Capital

Lectures: 10

- a) Concept and definition of working capital; Types of working capital;
- b) Significance of working capital; Factors determining working capital requirement; Sources of working capital
- c) Components of working capital; Assessment of working capital needs - Calculating operating cycle period and estimation of working capital requirements
- d) Financing of working capital and Maximum permissible bank finance as per the norms of bank finance – Tandon Committee recommendations
- e) Decision Making using marginal costing – Computation of BEP and Sales planning; Profitable Sales-mix

[Advanced practical problems to be solved on management of working capital]

UNIT 5 - Fund Flow Analysis

Lectures: 10

- a) Detailed study using the techniques of **Fund Flow analysis**
- b) Concept and Meaning of Fund Flow Statement (FFS) or Statement of sources and application of funds
- c) Significance, uses and limitations of Fund Flow Statement
- d) Preparation of Fund Flow Statement – procedure for preparing FFS
- e) Solving Practical Problems of Fund Flow Analysis

[Advanced practical problems to be set on preparation of Fund Flow statement, Schedule of changes in working capital, and related statements, based on the given information]

UNIT 6 - Cash Flow Analysis

Lectures: 10

- a) Detailed study using the techniques of Cash Flow analysis
- b) Concept and Meaning of Cash Flow Statement (CFS)
- c) Significance and uses of Cash Flow Statement; Limitations of Cash Flow Statement
- d) Difference between Cash Flow Analysis and Funds Flow Analysis
- e) Preparation of Cash Flow Statement – procedure for preparing CFS as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement” issued by the ICAI
- f) Solving Practical Problems using Direct method and Indirect Method

[Advanced practical problems to be set on preparation of Cash Flow statement using Direct method and Indirect Method as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement”]

Books Recommended –

- ❖ Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons
- ❖ Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.
- ❖ Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.
- ❖ Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.
- ❖ Financial Management – By Dr R. M. Srivastava, Pragati Prakashan Meerut.
- ❖ Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House
- ❖ Financial Management – By P. V. Kulkarni, Himalaya Publishing House.
- ❖ Cost and Management Accounting – By M. E. Thukaram Rao, New Age International (P) Ltd.
- ❖ Management Accounting - M.Y. Khan & P.K. Jain – TMH
- ❖ Principal of Management accounting – Manmohan and Goyal
- ❖ Management Accounting - Murthy – TMH
- ❖ Anthony, Robert : Management Accounting, Tarapore wala, Mumbai
- ❖ Barfield, Jessie, Ceily A. Raiborn and Micheal R. Kenny : Cost Accounting, Traditions and Innovations,

South Western College Publishing, Cincinnati, Ohio

- ❖ Decoster, Don T. and Elden L. Schater : Management Accounting, a decision emphasis, John Wiley and Sons Inc, New York
 - ❖ Garrison, Ray.H and Eric W Noreen : Management Accounting, Richard D Erwin, Chicago
 - ❖ Hansen, Don R and Maryanne M Morren : Management Accounting South Western College Publishing, Cincinnati, Ohio
 - ❖ Homgran, C.T.Gary L.Sundem and William O Stratton: Introduction to Management Accounting, Prentice Hall, Delhi
 - ❖ Homgren, Charles T George Foster and Srikant M Daliar: Cost Accounting, a managerial emphasis, Prentice Hall, Delhi
 - ❖ Lall, B.M and I.C Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi
 - ❖ Pandey, I.M : Management Accounting, Vani Publication, Delhi
 - ❖ Welsch Glenn A, Ronald W Hilton and Paul N Gorden: Budgeting, Profit Planning and Control, Prentice Hall, Delhi
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com.II (W.E.F.: June - 2022)

302 – ENTREPRENEURSHIP MANAGEMENT

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To encourage and inspire the students to become an Entrepreneur
- To acquaint the students with the challenges to start a new venture
- To provide theoretical foundation for executing various projects.
- To highlight the support system for Entrepreneurship Management
- To understand the Entrepreneurship Development and Project Management
- To know the support system behind entrepreneur

Course Content –

Unit 1 – Introduction to Entrepreneurship & Entrepreneur Lectures: 10

- a) Entrepreneurship: Meaning
- b) Concept and Definition – Nature
- c) Entrepreneur: Concept and Definition – Functions - Pros and cons of being entrepreneur
- d) Entrepreneurial Competencies, Objectives of a modern entrepreneur
- e) Entrepreneur's Risks- Entrepreneurial Motivation

Unit 2 – Development of Entrepreneurship Lectures: 12

- a) External Influences on Entrepreneurship Development- Socio-Cultural, Political, Economical and Personal
- b) Corporate Entrepreneurship
- c) Entrepreneurial Success and Failure: Reasons and Remedies.
- d) Entrepreneurial Ethics, Factors influencing Entrepreneurial Ethics
- e) Entrepreneurial Culture: Elements, Maintaining Entrepreneurial culture

Unit 3 – Project Formulation and Project Implementation Lectures: 8

- a) Project: Meaning- Definition- Classification; Criteria for selecting a particular Project
- b) Project formulation and Implementation: Meaning – Importance
- c) Stages involved in Project formulation and Implementation

Unit 4 – Project Appraisal and Project Report Lectures: 8

- a) Project Appraisal: Meaning – Definition - Steps involved in project appraisal
- b) Project Report: Meaning – Scope - Contents

Unit 4 – Location of an Enterprise Lectures: 10

- a) Introduction, Need and Importance
- b) Factors influencing Location Decision
- c) Steps involved in enterprise location
- d) Factors influencing the choice of a suitable form of Organization

Unit 6 – Support system for Entrepreneurship Management Lectures: 12

- a) Role of Government : Regulatory role - Promotional role - Entrepreneurial role-Planning role
- b) Role of Financial Institutions: IDBI, SIDBI, SFC, IFCI, Venture capital fund, Mutual fund
- c) Role of other Supportive Institutions : EDII, SISI, NIESBUD, IIE, NI-MSME

Book Recommended –

- ❖ G R Basotia & K K Sharma - Handbook of Entrepreneurship Development, Mangal Deep Publications, Jaipur.
 - ❖ Gupta and Srinivasan- Entrepreneurial Development, Sultan Chand, New Delhi.
 - ❖ Bholanath Dutta, Entrepreneurship Management - Excel Books, New Delhi.
 - ❖ Vasant Desai, Entrepreneurial Development, Himalaya Publishing House, Mumbai
 - ❖ Vasant Desai- Dynamics of Entrepreneurial Development and Management- Himalaya Publications, New Delhi
 - ❖ C. B. Gupta & N. P. Srinivasan- Entrepreneurship Developments in India, Sultan Chand
 - ❖ D.F.Kuratko & R.M.Hodgetts - Entrepreneurship: Theory, Process and Practice, Thomson Press
 - ❖ P. Charantimath, Entrepreneurship Development: Small Business Enterprises, Pearson Ed.
 - ❖ A.P.Sarode & D.D.Bhakkad – Business Entrepreneurship, Prashant Publication
 - ❖ A.D.Yewale, D.B.Patil & D.D.Bhakkad – Entrepreneurship Development, Prashant Publication
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

303 – ORGANIZATIONAL BEHAVIOUR

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To get an overview of organizational behaviour and the challenges and opportunities.
- To understand the concept of behaviour – individual and Organizational Behaviour.
- To know about perception, learning, attitude, values and emotions.
- To gain knowledge of Motivation and Leadership and its various theories.
- To acquire basic knowledge of organizational change and development.

Course Content –

Unit 1 – Organisational Behaviour: An Overview.

Lectures: 10

- a) Concept, Definition, Features, Scope and importance of Organisational Behaviour.
- b) Approaches and Models of OB (Different models of OB i.e. autocratic, custodial, supportive, collegial and SOBC).
- c) Historical Development of Organizational Behaviour.
- d) Disciplines contributing to the field of Organizational Behaviour.
- e) Organisational Culture and Organisational Climate – Concept, Types, Impact.

Unit 2 – Individual Behaviour.

Lectures: 10

- a) Meaning and concept of Individual Behaviour.
- b) Factors influencing Individual Behavior, Determinants of Individual Behaviour.
- c) Attitude: Meaning & Definition, Types of Attitude, work related attitude, barriers to attitudinal change, attitude formation and attitude Change, measure to attitudinal change.
- d) Personality: Determinates, Traits and Methods and nature.
- e) Perception: Concept, Perceptual Process, Factors influencing Perception– Internal & External and Causes of Perception Fail.

Unit 3 – Group Dynamics and Group Behaviour.

Lectures: 10

- a) Group: Meaning and Definition, Objectives and principles.
- b) Importance and Advantages of group.
- c) Group Dynamics – Stages and Types.
- d) Factor Influencing Group Behaviour and Team Effectiveness.
- e) Elements of Group Dynamics.

Unit 4 – Motivation and Leadership.

Lectures: 10

- a) Motivation – Meaning and Definition
- b) Theories of Motivation – Maslow's Need Hierarchy, Herzberg's Two factor theory; Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Motivational Processes ,Process Theories , Learning and Reinforcement Theory.
- c) Leadership – Meaning and Definition.
- d) Leadership Theories and Approaches (Traits) –Behavioural approach(Managerial Grid), Situational approach, – Contingency (Feilder, Path goal), Tri-dimensional – Inspirational approaches.
- e) Leadership Styles.

Unit 5 – Power, Politics and Conflict.

Lectures: 10

- a) Power – Meaning and Definition, Sources (bases) of Power and Power tactics.
- b) Characteristics of Power; Individual Versus Organisational Power.

- c) Politics: Meaning and Definition, Types of organizational politics.
- d) Factors Influencing/contributing to Political Behaviour.
- e) Conflict: Meaning and Definition, Causes (sources) and Types, Conflict Management – Strategies for resolving destructive conflict.

Unit 6 – Organizational Change and Organizational Development.

Lectures: 10

- a) Meaning of Change, Need for Change, and Process of Change.
- b) Strategies to overcome resistance.
- c) Meaning and definition of Organizational Development, Phases of Organizational Development.
- d) Approaches to Organizational Development.
- e) Challenges of Change before organizations.

Books Recommended –

- ❖ Bodhankar and Kanetkar: Organization Behavior, Sainath Prakashan.
 - ❖ Fred Luthans: Organizational Behaviour, McGraw-Hill, New Delhi.
 - ❖ K. Aswathappa: Organizational Behavior, Himalaya Publisher, New Delhi.
 - ❖ K. Singh: Organizational Behaviour: Text and Cases, Pearson.
 - ❖ Nelson & Quick: Organization Behavior, Cenage Learning.
 - ❖ Robbins, Stephen P. and Timothy A. Judge: Organizational Behaviour, Prentice -Hall, New Delhi.
 - ❖ Sharma VVS: Organisational Behaviour, Jaico Publication, Chennai.
 - ❖ Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publications, New Delhi.
 - ❖ S.S. Khanka: Organization Behavior, S. Chand& Sons, New Delhi.
 - ❖ Suja R. Nair: Organization Behavior, Himalaya Publications.
 - ❖ Uma Sekaran: Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
 - ❖ U. Pareek and S. Khanna: Understanding Organizational Behaviour, Oxford University Press.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 A – ADVANCED ACCOUNTANCY

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- 1 Understand basic knowledge about Accounting Standard
- 2 Understand the basics of Price Level Change, like Inflation Accounting, etc
- 3 Understand the advanced aspects of accounting for Lease
- 4 Understand the method of presenting Financial Statement of Credit Cooperative Societies
- 5 Understand the Accounting for Service Sector especially Hospital, Transportation and Hotels
- 6 Know the basic concepts of Government Accounting and related concepts

Course Outcome –

- 1 To obtain knowledge about Disclosure requirements of AS 19,22,24 & 25.
- 2 To Carry out Inflation Accounting Using CPP/ CPA Methods.
- 3 Obtain an understanding of various types of leases and perform accounting treatment for Operating and Finance Leases
- 4 Prepare Final Statements of Cooperative Credit Societies taking into consideration various accounting adjustments applicable to Cooperative Credit Societies.
- 5 Obtain Understanding of special accounting procedures to be followed while accounting for service sector entities like Hotels, Hospitals and transporters
- 6 Obtain a theoretical understanding of Government Accounting System and Role, Power and functions of Comptroller and Auditor General of India.

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems

Course Content –

UNIT 1 - Accounting Standards – Elementary study and Disclosure Lectures: 08
requirements of the following Accounting Standards – (Theory only)

- a) AS – 19 Lease
- b) AS – 22 Accounting for Taxes on Income
- c) AS – 24 Discontinuing Operations
- d) AS – 25 Interim Financial Reporting

UNIT 2 – Accounting for Price Level Changes

Lectures: 10

- a) Introduction, Inflation Accounting, Need for inflation accounting
- b) Methods of accounting for changing prices -
 1. Current Purchasing Power method
 2. Current Cost Accounting
- c) Preparation of Profit & Loss Account and Balance Sheet as per the Current Cost Accounting Method (Theory and practical problems)

UNIT 3 – Accounting For Lease**Lectures: 12**

- a) Meaning, Concept and Important steps in Leasing
- b) Advantages and Disadvantages of Leasing
- c) Types of Lease - Operating Lease- Finance Lease
- d) Accounting treatment of Operating Lease and Finance Lease
(Theory and practical problems)

UNIT 4 – Accounting for Co-operative Societies (Credit Societies Only)**Lectures: 10**

- a) Introduction of Co-operative Societies
- b) Legal Provisions of Co-operative Societies Act 1960
- c) Types of Cooperative Societies (Brief)
- d) Preparation of financial statements - Trading Account , Profit and Loss Account , Balance Sheet
- e) Adjustments for Preparation of Final Accounts

UNIT 5 – Accounting for Service Sector**Lectures: 12**

- a) Hotels - Hotel accounting – introduction - visitors' ledger.
- b) Transportation - Introduction – preparation of final accounts – Accounting of Roadways Preparation of final accounts (problems on roadways) Log Book.
- c) Hospital - Introduction– capital and revenue expenditure OPD & IPD Register.

UNIT 6 – Government Accounting System (Theory Only)**Lectures: 08**

- a) Meaning, Objects, Classification of Accounting heads, Procedure
- b) Role of CAG of India
- c) Public Accounts Committee

Books Recommended –

- ❖ Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- ❖ Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- ❖ Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi
- ❖ Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- ❖ Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- ❖ Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
- ❖ Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
- ❖ Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- ❖ Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- ❖ Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw
- ❖ Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications 30th Edition 2017
- ❖ Taxmann's "Indian Accounting Standards and IFRSs for Non-finance Executives" – written by T. P. Ghosh– publisher Taxmann Publications
- ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
- ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
- ❖ Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) - Bharat Publications
- ❖ Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann

- ❖ Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Taxmann's "IFRSs Simplified" – written by T. P. Ghosh – publisher Taxmann Publications
 - ❖ Taxmann's "Illustrated Guide to Indian Accounting Standards and IFRSs" – written by Amitabh Mukherjee– publisher Taxmann Publications
 - ❖ Taxmann's "Guide to Indian Accounting Standards converged with IFRSs" – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 B – ADVANCED COST ACCOUNTANCY

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the various methods of determining costs of goods produced and services rendered by different organizations.
- To prepare the costs accounts of various goods and services having regard to the nature their manufacturing processes.
- To gain knowledge about cost control and reduction and their difference as well as the concept of productivity.

Course Outcome –

- Find out the cost of manufacturing goods by the manufacturing organisations and of providing services by the service organisations.
- Know the nature of process costing and the role of spoilage/scrap and rework and apply these concepts in practice.
- Compare and apply cost allocation methods.
- Know about cost control and reduction.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems.

Course Content –

Unit 1 – Single or Output Costing

Lectures: 10

- a) Single or Output Costing – Meaning, Features, Methodology Used
- b) Advantages, Limitations of these methods of Costing

[Theory and advanced practical problems on preparation of cost sheet and quotations using Single Costing]

Unit 2 – Job and Batch Costing

Lectures: 10

- a) Preparing Cost Sheets and Price Quotations for Jobs/ Batches, Computing Economic Batch Quantity
- b) Meaning and features of Batch Costing, Economic Batch Quantity (EBQ)

[Theory and advanced practical problems on preparation of cost sheet and quotations using Job Costing]

Unit 3 – Contract Costing

Lectures: 12

- a) Contract Costing - Meaning and features of Contract costing, Methodology used in Contract Costing – Comparison of Job Costing and Contract Costing
- b) Special aspects of Contract Account: Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Special Points in Contract : Cost Plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed
- c) Preparing Contract Accounts with the important aspects including Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Cost Plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed

(Refer AS-7 on Construction Contracts for issues of Accounting treatment – Percentage of Completion method, Completed contract method, provision for foreseeable losses, principles to be followed while taking credit for profit of incomplete contracts.)

[Theory and advanced practical problems on preparation of Contract Account and other related accounts]

Unit 4 – Process Costing-I

Lectures: 10

- a) Meaning and Features of Process Costing, Methodology used in Process Costing – Comparison of Job Costing and Process Costing
- b) Advantages and Limitations of Process Costing
- c) Special aspects of Process Costing: Normal Process Loss, Abnormal Process Loss, Abnormal Process, Gain, Inter-Process Profits

[Theory only]

Unit 5 – Process Costing-II

Lectures: 10

- a) Concept of Equivalent Production – Methods of Pricing used for valuing the equivalent units – First In First Out Method [FIFO]: Average Method: Weighted Average Method
- b) Preparing Process Cost Accounts with the important aspects including Normal Process Loss, Abnormal Process Loss, Abnormal Process Gain, Inter-Process Profits, Equivalent Production

[Theory and advanced practical problems on preparation of Process Cost Accounts, and other related statements and accounts]

Unit 6 – Cost Control, Cost Reduction & Productivity

Lectures: 08

- a) Cost Control and Cost Reduction – Meaning, Areas Covered by Cost Reduction, Tools
- b) Essential for Successful Cost Control, Distinction Between Cost Control and Cost Reduction
- c) Meaning of productivity, measurement of productivity, improving productivity

[Theory only]

Books Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
 - ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
 - ❖ Principles and Practice of Cost Accounting by N.K. Prasad
 - ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- Understand the value and importance of human resources in an organization.
- Become innovative in managing human resource aspects & Industrial Relations.
- Make the students aware about mechanisms of Industrial Dispute and friendly interventions to deal with employee-employer problems.
- Impart the students with the knowledge of laws & how law affects the industry & labour.

Course Content –

Unit 1 – Introduction to Industrial Relations

Lectures: 10

- a) Meaning, Scope, Importance of Industrial Relations.
- b) Approaches and Parties to Industrial Relations.
- c) Causes for Poor Industrial Relations.
- d) Developing Sound Industrial Relations.
- e) Pattern and Policies Adopted in Industrial Relations in India.
- f) International Labour Organization and Industrial Relations.

Unit 2 – Industrial Health and Safety Aspects

Lectures: 10

- a) Meaning and Importance of Health.
- b) Occupational hazards and diseases, protection against hazards.
- c) Statutory provisions concerning health in India.
- d) Types and causes of accidents.
- e) Meaning and importance of safety.
- f) Safety measures / program's.
- g) Statutory provisions for industrial safety in India.

Unit 3- Stress Conflict and Industrial disputes.

Lectures: 10

- a) Stress- Meaning, Causes, Consequences of stress.
- b) Stress reduction strategies.
- c) Conflict- meaning, causes, conflict management
- d) Industrial disputes – meaning forms.
- e) Causes of Industrial disputes, Settlement of industrial disputes.

Unit 4 – Industrial Discipline and Grievances

Lectures: 10

- a) Meaning, Objectives and Types of Discipline.
- b) Causes of indiscipline.
- c) Guidelines of a disciplinary action.
- d) Procedure of disciplinary action, Types of punishment.
- e) Grievances- Meaning, Nature, Causes.
- f) Grievances Procedure, Steps in grievance settlement.

Unit 5 – Settlement Machinery

Lectures: 10

- a) Mediation- Meaning, Types and Essentials of Mediation.
- b) Conciliation- Meaning, Types, Preliminary steps towards Conciliation.
- c) Conciliation Officer- Qualities and Role
- d) Conciliation Procedure.
- e) Arbitration- Meaning, Types and Procedure
- f) Adjudication- Meaning, Three tier system of adjudication.

Unit 6 – Human Resource Records, Audit and Research

Lectures: 10

- a) Human Resource Records- Meaning, Types, Importance.

- b) Human Resource Audit- Meaning, Scope, Objectives and Process
- c) Human Resource Research- Meaning, Approaches and Process.
- d) Human Resource Information system- Need, Uses, Designing, Limitations.
- e) E-HR records, E-HR information, E-HR audit.

Books Recommended –

- ❖ Human Resource Management by K. Aswathappa- Tata- McGraw Hill Publishing Co. Ltd.
 - ❖ Human Resource Management- text and cases by Dr. S. S. Khanka- S. Chand Company Ltd.
 - ❖ Personnel and Human Resource Management by P. SubbaRao- Himalaya Publishing House.
 - ❖ Essentials of Human Resource Management and Industrial relations by P. SubbaRao- Himalaya Publishing House.
 - ❖ Human Resource Management by Anjali Ghanekar, Everest Publishing House.
 - ❖ Human Resource Development and Management- A. M. Shaikh.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 D – MARKETING MANAGEMENT

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand various concepts and theoretical aspect of internet marketing
- To know the mechanism of internet marketing
- To study the strategies of internet advertising
- To overview the concept of Internet Retailing, Strategy and Promotion
- To understand the Emerging issue & Development In International Marketing

Course Content –

Unit 1 – Introduction	Lectures: 08
a) Concepts and Difference between: world wide web, Intranet, Extranet, Internet	
b) Internet: Benefits, Limitations	
c) Virtual Marketing: Concept, Importance	
Unit 2 – E-Commerce	Lectures: 10
a) Concept, Definition, Development & Future of E-Commerce	
b) Different Commercial Models: Vanity, Billboard, Advertising, Subscriptions, Storefront-sites	
c) Diverse Roles of Websites	
Unit 3 – Factors Affecting Internet Consumer Behaviour	Lectures: 08
a) Internet Consumer Behaviour	
b) Internet Branding: Internet and Relationships;	
c) Internet and Brand Loyalty	
d) Internet Communities	
Unit 4 – Internet Retailing	Lectures: 10
a) Merchandising Process for e-retailers: Assortment, Planning, Pricing	
b) The Product: Procedure for Payment, Physical Delivery	
c) Online Shopping: Concept, Precautions in online shopping	
Unit 5 – Internet Strategy and Promotion	Lectures: 14
a) Virtual Value Chain: Concept, Meaning, Definition, History	
b) Intermediation; Concept, Elimination of Intermediaries	
c) Transaction Cost Theory (TCT)	
d) Internet Promotion: Classifications, Forms of Paid Advertising	
e) Affiliation Marketing: Concept, Benefits, Methods, CPM & CPA	
f) Model Pay per Click Publishers and distributors	
Unit 6 – Emerging issue & Development In International Marketing	Lectures: 08
a) Ethical and Social issues	
b) International Marketing of Services	
c) Information Technology and International Marketing	
d) Impact of Globalization and World Trade Organization	

Book Recommended –

- ❖ Varshney and Bhattacharya, International marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi.
 - ❖ Keegan, Global Marketing Management, Prentice Hall of India, New Delhi.
 - ❖ Philip Cateora and John Graham, International Marketing, Tata Mc Graw Hill, New Delhi.
 - ❖ Kotler, Keller, Joshi, Jha – Marketing Management- 8th Edition- Pearson Education
 - ❖ K.K.Srivastava, Consumer Behaviour, Galgotia Publishing Co.New Delhi
 - ❖ Henry Assael, Consumer Behaviour,6/e,Thomson,New Delhi
 - ❖ D.C.Kapoor, Export Management, Vikas Publishing House, New Delhi.
 - ❖ Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai
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Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – III

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the concept and role of SCM
- To understand the relationship of Network design in Supply Chain
- To know how to Demand Forecasting works in SCM.
- To describe Aggregate Planning in Supply Chain.
- To review Planning and Demand in Supply Chain

Course Content –

Unit 1 – Designing Distribution Networks and Applications **Lectures: 10**

- a) The Role of Distribution in the Supply Chain
- b) Factors Influencing Distribution Network Design
- c) Design Options for a Distribution Network
- d) E-Business and the Distribution Network
- e) Distribution Networks in Practice

Unit 2 – Network Design in the Supply Chain **Lectures: 10**

- a) The Role of Network Design in the Supply Chain
- b) Factors Influencing Network Design Decisions
- c) Framework for Network Design Decisions
- d) Models for Facility Location and Capacity Allocation
- e) The Role of IT in Network Design
- f) Making Network Design Decisions in Practice

Unit 3 – Network Design in an Uncertain Environment **Lectures: 10**

- a) The Impact of Uncertainty on Network Design
- b) Discounted Cash Flow Analysis
- c) Representations of Uncertainty
- d) Evaluating Network Design Decisions Using Decision Trees
- e) AM Tires: Evaluation of Supply Chain Design Decisions Under Uncertainty
- f) Risk Management and Network Design
- g) Making Supply Chain Decisions Under Uncertainty in Practice

Unit 4 – Demand Forecasting in a Supply Chain **Lectures: 10**

- a) The Role of Forecasting in a Supply Chain
- b) Characteristics of Forecasts
- c) Components of a Forecast and Forecasting Methods
- d) Basic Approach to Demand Forecasting
- e) Time-Series Forecasting Methods
- f) Measures of Forecast Error
- g) Forecasting Demand at Tahoe Salt
- h) The Role of IT in Forecasting
- i) Risk Management in Forecasting

j) Forecasting in Practice

Unit 5 – Aggregate Planning in a Supply Chain

Lectures: 10

- a) The Role of Aggregate Planning in a Supply Chain
- b) The Aggregate Planning Problem
- c) Aggregate Planning Strategies
- d) Aggregate Planning Using Linear Programming
- e) Aggregate Planning in Excel
- f) The Role of IT in Aggregate Planning
- g) Implementing Aggregate Planning in Practice

Unit 6 – Planning Supply and Demand in a Supply Chain

Lectures: 10

- a) Managing Predictable Variability
- b) Responding to Predictable Variability in a Supply Chain
- c) Managing Supply
- d) Managing Demand
- e) Implementing Solutions to Predictable Variability in Practice

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Mangement- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

401 – MANAGEMENT ACCOUNTING

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Objectives –

- 1 Understand the concept and techniques of financial control used in management accounting
- 2 Imbibe knowledge about the control techniques namely budgetary control and standard costing.
- 3 Develop the skill to analyse the cost-variance for effective cost control.
- 4 Familiarise with the concept, role, and utility of marginal costing, and its implications and utility for managerial decision making process.
- 5 Acquaint themselves with the concept and significance of working capital and its implications in managing the funds.
- 6 Familiarise with the concept, role, and utility of marginal costing, and its implications in decision making
- 7 Provide necessary inputs in form of concepts, theories and appraisal techniques related to capital
- 8 Expenditure decisions, and develop an integrated approach to capital-expenditure decision-making process.

Course Outcomes –

- 1 Get the insight of the philosophy and techniques of cost control and decision making.
- 2 Get equipped with the techniques of budgetary control and standard costing, and to familiarize with the macro as well as micro level techniques of cost control.
- 3 Make an in-depth analysis of causes of variation in actual cost from the standard cost, and to decide on the necessary action so as to increase the efficacy of the business entities
- 4 Get equipped with the ability to make managerial decision by applying the principles of marginal costing.
- 5 Know the important inter-linkages among the components of working capital essential for smooth running of a business organization.
- 6 Get the insight of an integrated approach to capital expenditure decision process and to apply their skills and knowledge effectively in future while dealing with the issues relating to capital expenditure.
- 7 Prepare them with the ability to face intricacies in real life and to apply their skills and knowledge while dealing with real life business situation using the techniques of management accounting.
- 8 Pursue their career in the field of managerial decision making and control.

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems

Course Content –

UNIT 1 - Budget & Budgetary control

Lectures: 12

- a) Meaning, definition of Budget and Budgetary Control
- b) Objective, advantages, limitations of Budgetary Control
- c) Requirement of a sound budgetary control system
- d) Types of budget
According to time - (i) Long term budget (ii) Short-term Budget
According to function - (i) Sales Budget, (ii) Production Budget, (iii) Cost of Production Budget (iv) Purchase Budget, (v) Personnel Budget, (vi) Research Budget, (vii) Cash Budget (viii) Capital Budget,

(ix) Master Budget

According to flexibility - (i) Flexible Budget (ii) Fixed Budget.

e) Solving practical problems of Flexible Budget and Cash Budget

[Advanced practical problems to be solved on the above topics]

UNIT 2 - Standard Costing (Theory Only)

Lectures: 08

a) Meaning and Definition of standard cost and standard costing

b) Objectives and Significance of standard costing

c) Advantages, Limitation of standard costing

d) Types of standards, and setting of standards for elements of costs, Establishment of standard costing System

e) Difference between standard costing and budgetary control

UNIT 3 - Variance analysis

Lectures: 12

a) Introduction, Meaning and Types of Variances

b) Material Variances

c) Labour Variances

d) Variable and Fixed Overhead Variance

e) Sales Variances and Market Variance (Theory only)

[Advanced practical problems to be solved on Material, Labour, Variable and Fixed Variances]

UNIT 4 Marginal Costing (Theory & Practical Problems)

Lectures: 10

a) Concept of Marginal Cost, Marginal Costing, Contribution, Variable Cost, Fixed Cost, Semi-Variable Cost, Margin of Safety, PV Ratio

b) Features, Assumptions, Significance, and Limitations of Marginal Costing

c) Marginal costing and absorption costing

d) Break-even Analysis or Cost-Volume-Profit Analysis [CVP analysis], and applications of Marginal Costing – BEP, Break-even Chart, Angle of incidence, Key factor

e) Decision Making using marginal costing – Computation of BEP and Sales planning; Profitable Sales-mix

f) Exploring new markets; introducing a new product; Alternative use of production facilities; Make or buy; Continue or Shut down; Pricing decision etc.

[Advanced practical problems to be solved on these above topics]

UNIT 5 - Capital Budgeting Decision I

Lectures: 08

a) Meaning and nature of capital budgeting, Importance of capital budgeting

b) Study of nature, merits and demerits of methods of appraisal of Capital expenditures

c) Traditional Method: Introduction

1. Pay Back Period and its variants

2. Accounting rate of return

UNIT 6 - Capital Budgeting Decision II

Lectures: 10

a) Study of nature, merits and demerits of methods of appraisal of Capital expenditures

b) Discounted Cash Flow methods: Introduction

1. Net Present Value, 2. Internal Rate of Return, 3. Profitability Index

c) Capital Rationing

Books Recommended –

❖ Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons

❖ Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.

❖ Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.

❖ Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.

❖ Financial Management – By Dr R. M. Srivastava, Pragati Prakashan Meerut.

❖ Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House

❖ Financial Management – By P. V. Kulkarni, Himalaya Publishing House.

- ❖ Cost and Management Accounting – By M. E. Thukaram Rao, New Age International (P) Ltd.
 - ❖ Management Accounting - M.Y. Khan & P.K. Jain – TMH
 - ❖ Principal of Management accounting – Manmohan and Goyal
 - ❖ Management Accounting - Murthy – TMH
 - ❖ Anthony, Robert : Management Accounting, Tarapore wala, Mumbai
 - ❖ Barfield, Jessie, Ceily A. Raiborn and Micheal R. Kenny : Cost Accounting, Traditions and Innovations, South Western College Publishing, Cincinnati, Ohio
 - ❖ Decoster, Don T. and Elden L. Schater : Management Accounting, a decision emphasis, John Wiley and Sons Inc, New York
 - ❖ Garrison, Ray.H and Eric W Noreen : Management Accounting, Richard D Erwin, Chicago
 - ❖ Hansen, Don R and Maryanne M Morren : Management Accounting South Western College Publishing, Cincinnati, Ohio
 - ❖ Homgran, C.T.Gary L.Sundem and William O Stratton: Introduction to Management Accounting, Prentice Hall, Delhi
 - ❖ Homgren, Charles T George Foster and Srikant M Daliar: Cost Accounting, a managerial emphasis, Prentice Hall, Delhi
 - ❖ Lall, B.M and I.C Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi
 - ❖ Pandey, I.M : Management Accounting, Vani Publication, Delhi
 - ❖ Welsch Glenn A, Ronald W Hilton and Paul N Gorden: Budgeting, Profit Planning and Control, Prentice Hall, Delhi
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

402 – MODERN RETAIL MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100(Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To acquaint the students with the various concepts and theoretical aspect of retail management
- To introduce the most modern techniques and practices of retailing for employment opportunity
- To understand dynamics of modern organised retail trade
- To overview Retail Development in India and Modern Retail Format
- To understand the Merchandise Management and Retail Franchising
- To know the Application of Information Technology in Retailing

Course Content –

Unit 1 – Introduction to Retail Management

Lectures: 10

- a) Concept of Retailing and organized Retail
- b) Scope and Importance of Retailing
- c) Retail Management
- d) Theory of Retail Development
- e) Recent Trends in Retailing: Modern Retail format, Mall System, etc

Unit 2 – Retail in India

Lectures: 10

- a) Development of Retailing in India
- b) Rural Retailing and the size of retail in different sector in India
- c) Importance of retailing in the Economy
- d) Factors attracting global Retailers to India
- e) FDI in Retailing in Indian Context
- f) Challenges to retail development in India

Unit 3 – Store Location and Store Design

Lectures: 10

- a) Store location: Meaning and Importance
- b) Types of Retail location
- c) Step involved in choosing a Retail location
- d) Store design: Concept & Elements of store design
- e) Steps involved in of store design
- f) Importance of store layout

Unit 4 – Merchandise Management

Lectures: 10

- a) Meaning and Definition
- b) Evolution of Merchandising
- c) Factors Affecting Merchandising Function
- d) Merchandiser: Role and Responsibilities
- e) The Concept of Life Style Merchandising

Unit 5 – Retail Franchising

Lectures: 10

- a) Meaning and Definition
- b) Features of Franchising
- c) Advantages and Limitations of Franchising

- d) Evolution of Franchising, Types of Franchising
- e) Franchising in India

Unit 6 – Application of Information Technology in Retailing

Lectures: 10

- a) Introduction and Definition
- b) Outstanding Features of Information Technology
- c) Contribution and Importance of Information Technology in Retailing
- d) Indian Scenario of Information Technology
- e) Campaign Management and Objectives
- f) Bar Coding Technique
- g) E-Retailing: Format, Challenges

Books Recommended –

- ❖ Arif Sheikh, Kaneez Fatima - Retailing Management, Himalaya Publishing House
 - ❖ Swapna Pradhan - Retailing Management, Tata MC.Graw Hill Education
 - ❖ Suja Nair-Retail Management, Himalaya Publishing House
 - ❖ Gibson G.Vedamni – Retail Management, Third Edition, Pearson Education
 - ❖ S.K.Baral & S.C.Bihari – Retail Management: Text & Cases, AITBS Publishers
 - ❖ Retailing Environment and Operation, Thomson learning
 - ❖ Fundamental of Retailing, Tata MC.Graw Hill Education.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

403 A – INFORMATION SYSTEMS FOR BUSINESS

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- Develop conceptual understanding about latest developments in the field of Information Technology and the impact of I.T. in Managing aBusiness.
- Learn to use Information Technology to gain competitive advantage in business
- Develop students as Cyber Security experts , ERP domain experts and Data Analysts

Course Outcome –

- Analyze and model the flow of information through business processes.
- Formulate plans and architectures for the capture, storage and retrieval of data
- Develop computer programs to support or automate business processes.
- Apply networking concepts and technologies to support business needs
- Align information systems and services with business strategy and formulate plans for the retrieval and analysis of supporting data
- Document, monitor and assess the effectiveness of IT controls
- Clearly understand application of Data Science in Business
- Use various Data Analytics tools

Course Content –

Unit 1 – Introduction To Information Systems-I

Lectures: 10

- a) Introduction to Organization – Decision levels – Managerial roles – Information needs of Management Information System
- b) Definition – Features – System concepts – Framework for Information Systems Strategic uses of Management Information Systems
- c) Future of IS in an Organization
- d) Business Process Reengineering

Unit 2 – Introduction To Information Systems-II

Lectures: 10

- a) Hardware – Input and Output devices
- b) Computer Memory (Primary, Secondary & Cache) – Memory Access Time – File Structures – Network Components.
- c) Software – Operating System software – Application software – Groupware – Multiprogramming – Multitasking.
- d) RDBMS : Database – Definition -Data Capture – Data Integrity – Components of Database Management Software Types and Software Development Life Cycle

Unit 3 – Information Technology Infrastructure: Information Systems Architecture

Lectures: 10

- a) Mainframe, Client Server, Web Based, Distributed, Grid, Cloud
- b) Requirements of Hardware and Software, Storage and Networking Devices
- c) Networks Types - Topologies of Networks
- d) Components of Cloud Computing Infrastructure
- e) Intellectual Property Rights as related to IT Services / IT Products

Unit 4 – Data Science and Data Analytics for Business

Lectures: 10

- a) Basic principles of Data Science, Basic principles of Data Analytics, Understanding Role of Data Analyst, Data Science Applications for business. Tools and Technologies with respect to data

science

- b) Data Analysis tools, Data extraction using SQL. SQL commands. MS-Office, MS- Visio, IBM-SPSS or PSPP for Data Analysis. Examples of Data Analysis, Steps for Data Analysis results

Unit 5 – Digital Firm Perspective and Cyber Security for Business

Lectures: 10

- a) MIS Model for a digital firm, Organization structure for digital firm – e-Business Models and Applications
- b) Call Centers, BPO,KPO, Benefits of Digital firm, key features of a digital firm.
- c) Creating Business Blogs
- d) Cyber security for business- Introduction to Cyber Security-Concept, Impact of cyber-attack on your business- Economic cost of cyber-attack, Reputational damage, Cyber Crime and its effects on Business; Secured password schemes

Unit 6 – Enterprise Resource Planning (ERP) and Software as a Service (SaaS)

Lectures: 10

- a) ERP Concept, need of ERP, advantages of ERP, Life Cycle of ERP implementation, ERP Products, ERP Software modules, Skills for ERP consultant an domain expert.
- b) Software as a Service (SaaS) concept, SaaS Examples, SaaS Advantages. Basic concepts of Big Data, IOT and Machine Learning.

Books Recommended –

- ❖ Management Information Systems – The Manager’s View, Robert Schulthesis, Mary Summer. Tata McGraw Hill Publications
 - ❖ Management Information Systems – Gerald V Post David, L Anderson, Tata McGraw Hill.
 - ❖ Management Information Systems – Jaiswal S.
 - ❖ Management Information Systems – O Brien, Tata McGraw Hill
 - ❖ IT The Breaking Wave –Denis P Curtin.
 - ❖ Enterprise Resource Planning,- Alex Leon ,McGraw Hill, Fourth Edition (2019)
 - ❖ MIS, - Managing the digital firm – Landon & Gendom, Pearson Prentice Hall.
 - ❖ O Brien, Introduction to IS, TMH. 8. Management Information System – Jaiswal & Mittal, Oxford University Press
 - ❖ Management Information Systems by Jaiswal and Mittal, Oxford UniversityPressDecisionSupport Systems and Intelligent Systems by Turban and Aronson, Pearson EducationAsia
 - ❖ Data Analytics by Anil Maheshwari, McGraw Hill
 - ❖ Data Science for Business Professionals: A Practical Guide for Beginners, BPB (2020)
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

403 B – FOREIGN TRADE

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the concept and Foreign Trade.
- To know the Structure of India's Foreign Trade.
- To study the India's Foreign Trade Policy.
- To know the concept of Foreign Collaboration and Joint Venture.
- To understand the International Strategic Alliances.
- To study the role of institutions towards foreign trade.

Course Content –

Unit 1 – International Trade

Lectures: 10

- a) Need and Importance of International Trade.
- b) Nature and Scope of International Trade.
- c) Divers of International Business.
- d) Benefits of International Trade.
- e) Globalization and International Trade.

Unit 2 – Structure of India's Foreign Trade

Lectures: 10

- a) Introduction and Concept of Structure of India's Foreign Trade.
- b) Composition and Direction of India's Foreign Trade.
- c) EXIM bank and EXIM Policy of India.
- d) Regulation and Promotion of Foreign Trade.
- e) Role of GDRs, ADRs and FIIs in Indian capital market.

Unit 3 – India's Foreign Trade Policy

Lectures: 10

- a) Foreign Trade Policy 2009-14.
- b) New Initiatives and Export Promotion.
- c) Import Policy and Control.
- d) Foreign Investment Policy.
- e) Policy Framework for FDI in India.

Unit 4 – Foreign Collaboration and Joint Venture

Lectures: 10

- a) Foreign Collaboration meaning and concept, Examples of Foreign Collaboration.
- b) Features and Objectives of Foreign Collaboration.
- c) Foreign Collaboration in India.
- d) Reason for Forming a Joint Venture.
- e) Basic Elements of Joint Venture and Joint Venture Agreements, Structure and Advantages of Joint Venture.

Unit 5 – International Strategic Alliances

Lectures: 10

- a) Nature and Scope of International Strategic Alliances.
- b) Alliance Development Process.
- c) Making Alliance Work.
- d) Economic Consideration for Strategic Alliances.
- e) ASEAN, SAARC, SAPTA, SAFTA.

Unit 6 – Institutional Support for Foreign Trade

Lectures: 10

- a) United Nations and World Bank- Objectives, organizational structure and functions.
- b) International Monetary Fund - Objectives, organizational structure and functions.
- c) International Labour Organization - Objectives, organizational structure and functions.
- d) WTO- Functions, - Objectives, organizational structure and functions.

e) UNCTAD, WIPO, UNIDO - Objectives, organizational structure and functions of each.

Books Recommended –

- ❖ International Business- K Aswathappa - Tata Macgraw Hill.
 - ❖ International Business- Sonia Gupta - McGraw Hill EducationPvt.Ltd.
 - ❖ Basics of International Business- Neelankavil and AnoopRai
 - ❖ International Business: Text and Cases- Francis Cherunilam, PHI Learning Pvt.Ltd.
 - ❖ International Business- Frank McDonald and Fred Burton, Thomson.
 - ❖ International Business- Mike Peng and Klaus Meyer, Cengage Learning.
 - ❖ International Business- K Aswathappa - Tata Macgraw Hill.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

403 C - CORPORATE SOCIAL RESPONSIBILITY

SEMESTER IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the Concept, Philosophy and Mechanics of Corporate Social Responsibility.
- To know the provisions of the Companies Act, 2013 relating to the Corporate Social Responsibilities of companies in India.
- To know the concept of business ethics in relation to CSR.
- To study the relationships of stability and equality with stakeholders related to the company, mainly shareholders, employees, providers, distributors, clients and society.
- To understand as to how the CSR aims at ensuring the companies conduct their business in an ethical way.

Course Content –

- Unit 1 – Introduction to Corporate Social Responsibility(CSR) Lectures: 10**
- a) Meaning, Concept, Definition and scope of CSR.
 - b) Stakeholder: Advantages to stakeholders (Customers, Community, Employees, Shareholders, Vendors, Entrepreneurs, Managers, NGO, Govt. officers, Bank).
 - c) Performance of above stakeholders toward CSR.
 - d) Stakeholder Theory.
 - e) Role of Government in CSR.
- Unit 2 – CSR and Companies Act 2013 Lectures: 10**
- a) Provisions for CSR in companies Act 2013.
 - b) Significance of CSR to sustainability of business.
 - c) Development of CSR in India.
 - d) Development of CSR in foreign countries.
 - e) Challenges before development of CSR.
- Unit 3 – CSR and Governance Lectures: 10**
- a) Meaning, Definition and Need of Governance.
 - b) Theoretical perspectives, corporate citizenship, Business practices of Governance.
 - c) Evaluation of Governance, its practices and regulations structure and development boards.
 - d) Role of Capital market and govt. Governance ratings.
 - e) Future of Governance.
- Unit 4 – Business Ethics in CSR Lectures: 10**
- a) Meaning and Definition Business ethics.
 - b) Importance of Business ethics in CSR.
 - c) Various aspects of CSR.
 - d) Problems of CSR.
 - e) Recent guidelines in CSR.
- Unit 5 –CSR Models and Business Environment Lectures: 10**
- a) Meaning and concept of CSR Models
 - b) CSR Models: Economic model, Pyramid model, Legal model and Ethical model.
 - c) Meaning and definition of Business Environment.
 - d) Various aspects of Business Environment.
 - e) Importance of environmental CSR.
- Unit 6 – CSR and Green Industries Lectures: 10**
- a) Meaning and concept of Green Industries.
 - b) Importance, advantages and limitation of Green Industries.

- c) Challenges for development for Green Industries in India.
- d) Role of CSR in Green Industries.
- e) Various Sectors of Green Industries.

Books Recommended –

- ❖ A.C.Fernando (2006), Corporate Governance Principles, policies and practices, Pearson Education, Delhi
 - ❖ Ahmad Ashfaq and Amna Khatoon (2013), Prevention of Environmental Degradation by Means of Solid Waste Management. Journal of Industrial Pollution Control, 29(1) (2013) pp1-6. EMINTERNATIONAL.
 - ❖ Dr. Ankita Neeru (2011) Social Entrepreneurship and Corporate Social Responsibility, Signature Books International, Delhi.
 - ❖ Dr. Avirupa Dutta Chatterjee (2013), a Ph.D. Thesis on “A Study Of The Concept Of Sustainable
 - ❖ Dr. Neeru Vasishth and Dr. Namita Rajput, Business Ethics and Values with Case Studies, Taxmann’s Publications.
 - ❖ Dr. Neeru Vasishth and Dr. Namita Rajput, Business Ethics and Values with Case Studies, Taxmann’s Publications.
 - ❖ Dr. Sushma S. Patil and Prof. Nitin S. Kharche (March 2013) research paper of “An Empirical Study of Small and Medium Scale Industrial Units towards Corporate Social Responsible Activities, with special reference to Jalgaon MIDC.”
 - ❖ NIIR BOARD, Modern Technology of Waste Management: Pollution Control, Recycling, Treatment & Utilization, Asia Pacific Business Press Inc. Delhi.
 - ❖ R.K. Khitoliya (2004), Environmental Pollution Management & Control for Sustainable Development, S. CHAND & COMPANY, New Delhi.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 A – ADVANCED ACCOUNTANCY

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- 1 Know audit skills required for audit of Banks and Co-operative Societies
- 2 Understand the legal framework governing the audit of various forms of business entities and non-business entities
- 3 Understand the proper way of making examination of the financial statements of various business entities, and form opinion thereon
- 4 Understand the way of auditing of different units of service sector
- 5 Understand the advanced concept of Information System Auditing and Management Audit
- 6 Understand the proper way of making examination of the financial reports of limited companies

Course Outcome –

- 1 To Understand the legal framework of Bank Audit and to gain knowledge of financial statements of banks in brief.
- 2 To Understand the audit procedures to be followed at the time of audit of Cooperative Societies
- 3 To Understand the special considerations and audit procedures to be followed while conducting Audit of Hospitals, Hotels, Cinema Halls and Hire Purchase and Leasing Companies
- 4 To Learn how to perform an understanding of Computerized environment and documenting the same. To Identify various risks involved in Information System and controls to be used to overcome such risks
- 5 To Obtain the Theoretical Understanding of Management Audit, difference between management audit and statutory audit and role played by the management auditor.
- 6 To Understand different types of Audit reports and identify different aspects of reporting as per Standards of Auditing

Medium of Instructions –

English or Marathi

Course Content –

UNIT 1 – Audit of Banks

Lectures: 12

- a) Salient features of enactments affecting Banks – Provisions of the Banking Regulation Act, 1949, which are relevant for the purpose of audit,
- b) Bank Audit; its approach - Concept of Balance Sheet Audit
- c) Steps in Bank Audit
- d) Audit of the Assets and Liabilities of a bank – Verification of –
 1. Cash in hand and with the RBI and other banks; Money at call and short notice; and Investments;
 2. Loans and Advances given to the borrowers; their types, documentations, sanction, and performance; Concept of Non-Performing Assets (NPAs); their definition; provisions required for NPAs
 3. Fixed assets and other non-banking assets
 4. Share Capital and Reserves and Surplus
 5. Deposits, Unclaimed deposit of depositors
 6. Other Liabilities and provisions; Contingent liabilities
- e) Audit of the items debited and credited to the Profit & Loss Account of a bank –
 1. Interest income and other incomes

2. Recognition of Income on NPAs
3. Transfer of profit to Reserve Fund
4. Appropriations and Payment of dividend

f) Audit Reports of Banks

UNIT 2 – Audit of Co-operative Societies

Lectures: 08

- a) Special features of Audit of Co-operative Societies
- b) Provisions pertaining to audit of co-operative societies under the Maharashtra State Co-operative Societies Act, 1960
- c) Audit Report of Co-operative Societies.

UNIT 3 Audit of Specialized Units

Lectures: 10

- a) Audit procedure for the audit of a Hospital
- b) Audit procedure for the audit of a Hotel
- c) Audit procedure for the audit of a Cinema Hall
- d) Audit procedure for the audit of a Hire-purchase and Leasing company

UNIT 4 Information System Auditing (IS Auditing) -

Lectures: 10

- a) Concept of Information System Auditing
- b) Objectives of Information System Auditing
- c) Need for Audit of Information Systems
- d) Plan of Information System Audit
- e) Information System Audit Process - Evaluation of adequacy of controls - Management Controls, Operational Controls, Organizational Controls, Application Controls
- f) Steps involved in conducting IS Audit

UNIT 5 Management Audit

Lectures: 08

- a) Meaning, nature, objective, scope & importance
- b) Merits and Limitation of management Audit.
- c) Difference between Management Audit and Statutory audit.
- d) Qualification, duties and role of the management auditor.
- f) Drafting reports for managerial effectiveness.

UNIT 6 Audit report of Limited Companies –

Lectures: 12

- a) Nature of audit report, Importance of audit report
- b) Contents of audit report –
 1. Contents as required by the Companies Act, 2013
 2. Contents as required by the Companies (Audit and Auditors) Rules, 2014
 3. Contents as required by the CARO 2016
- c) Nature of opinion expressed by the auditor in his audit report
- d) Notes on accounts / Notes to accounts, Requirements of the IAS-1 ‘Presentation of Financial Statements’ as regards the Notes to Accounts
- e) Distinction between notes and qualification
- f) Elementary study of
 1. SA 700 - The Auditor's Report on Financial Statements
 2. SA 800 - Special Considerations- Audits of Financial Statements prepared in accordance with special purpose framework

Books Recommended –

- ❖ Taxmann – Students’ guide to Standards on Auditing by D. S. Rawat
- ❖ The Institute of Chartered Accountants of India: Standards on Auditing
- ❖ George Koshi : Tax Audit Manual (Taxmann, New Delhi)
- ❖ The Institute of Chartered Accountants of India “Guidance note on Tax Audit U/s 44 AB of the

Income Tax Act”

- ❖ T. V. Rao: HRD Audit, Sage Publications, New Delhi.
 - ❖ Dinkar Pagare: Principles and Practice of Auditing. Sultan chand and Sons, Educational Publishers New Delhi.
 - ❖ R. G. Saxena: Principles and Practice of Auditing. Himalaya Publishing House. New Delhi.
 - ❖ CA Final Study Module of Auditing published by the ICAI, New Delhi
 - ❖ Gordon Davis : Management Information System, TMH, New Delhi.
 - ❖ P. Mohar : Management Information System, HPH, New Delhi.
 - ❖ Elies Award : System Analysis & Design, Galgotia Publishers, New Delhi.
 - ❖ Uma G. Gupta : Management Information System, Galgotia Publ. New Delhi
 - ❖ C.S.V. Murthy : Management Information System, HPH, New Delhi.
 - ❖ Taxmann’s “Law & Practice Relating to Income Computation & Disclosure Standards”, written by B.D. Chatterjee and Chintan N Patel
 - ❖ Taxmann’s “Guide To Income Computation & Disclosures Standards” written by Srinivasan Anand
 - ❖ Income Computation and Disclosure Standards 2nd Edition - Ready Reckoner in Q & A format (English, Paperback), by CA (Dr) N. Suresh, publisher Bloomsbury India
 - ❖ Standards on Auditing for CA Students by Anshul Mittal, publisher Arya Publishing Company
 - ❖ Kamal Gupta : Contemporary Auditing, TMH – New Delhi.
 - ❖ Stettler Howord – Auditing Principles, PHI – New Delhi.
 - ❖ Saxena & Saravaravel – Practical Auditing – Himalaya Publishing House, Mumbai.
 - ❖ Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai
 - ❖ B.N. Tondon: A Handbook of Practical Auditing
 - ❖ Stettler Howord – Auditing Principles, PHI – New Delhi.
 - ❖ L. K. Shukla – Auditing – Principles & Practice – Taxmann law’s New Delhi.
 - ❖ Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 B – ADVANCED COST ACCOUNTANCY

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100(Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the cost control techniques, and cost budgeting.
- To grasp the modern techniques of costing and pricing used by different organizations.
- To absorb the process of decision making amidst the scenario of cost differences, and to make proper short-term decisions by distinguishing between fixed cost and variable costs.
- To familiarize with the process of decision making related to the capital investment proposal on the basis of different project evaluation techniques.

Course Outcome –

- Prepare budgets for various functional areas of the business activities of the manufacturing organisations.
- Exercise control over the various elements of cost at macro level and micro level with the help of the techniques of budgetary control.
- Project the required level of business activities to be achieved for earning the desired level of profits.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems.

Course Content –

Unit 1 – Operating Costing / Service Costing

Lectures: 10

- a) Meaning and Features of Operating Costing, Methodology Used in Operating Costing
- b) Special aspects of Process Costing – Determination of Unit of Cost, Collection of Costing Data, Cost Classification – Fixed Charges, Maintenance Charges, Running Charges
- c) Preparation of Operating cost statement for Transport Service, Canteen Service, Hotels, Hospital Service, Theaters

[Theory and advanced practical problems on preparation of Operating Cost Sheet/ Statement, arriving at rate to be charged]

Unit 2 – Multiple or Composite Costing

Lectures: 10

- a) Multiple Costing – 3 Alternative Meanings: (i) Costing by combining cost of components, (ii) Multiplicity of methods and (iii) Multiplicity of product from the same process
- b) Combination of job costing and process costing
- c) Applicability
- d) Collection of Cost under Multiple Costing

[Theory only]

Unit 3 – Differential Cost Analysis

Lectures: 10

- a) Concept of Differential Costs, its Essential Features
- b) Marginal Costing Vs. Differential Cost Analysis
- c) Application of Differential Cost Analysis
- d) Determination of Differential Cost
- e) Problems related to Differential Costing

[Theory and advanced practical problems on differential costing]

Unit 4 – Budget and Budgetary Control

Lectures: 12

- a) Concept of Budget, Budgeting & Budgetary Control, Steps involved in the Process of Preparation of a Budget, Budget Manual, Organisation for Budgetary Control, Principal Budgeting Factor
- b) Preparation of Budgets – Master Budget, Capital Expenditure Budget, Performance Based Budgeting, Personnel Budgeting
- c) Zero-Base Budgeting, Nature, procedure, Advantages and Limitations of ZBB

[Theory and advanced practical problems on preparation of budgets including Capital Expenditure Budget, Master Budget, Performance Based Budgeting, Personnel Budgeting]

Unit 5 – Capital Budgeting Decision

Lectures: 08

- a) Meaning, Importance of Capital Budgeting Decision
- b) Various Types of Capital Investment Decisions (i) Replacement and Modernization Decisions, (ii) Expansion Decisions, (iii) Diversification Decisions (iv) Accept-Reject Decisions

[Theory only]

Unit 6 – Recent Developments in Cost Accounting

Lectures: 10

- a) Life Cycle Costing – Meaning, Characteristics, Benefits, Elements of Life Cycle Cost, Purpose of Life Cycle Costing Analysis, Process, Phases
- b) Target Costing – Origin of Target Costing, Meaning, Features, Objectives, Advantages, Steps in Target Costing, Difference between Target Costing and Standard Costing, Cost Accountant's Role
- c) Value Chain Analysis (VCA) – Meaning, Porter's Value Chain Model, Basic Concepts of VCA, Conducting VCA
- d) Enterprise Resource Planning (ERP) – Introduction, Meaning, Features, Benefits

[Theory only]

Book Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
 - ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
 - ❖ Principles and Practice of Cost Accounting by N.K. Prasad
 - ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
 - ❖ Cost Accounting Principles & Practice by Nigam & Sharma
 - ❖ Cost Accounting Principles & Practice by S.P. Iyenger
 - ❖ Cost Accounting Principles & Practice by P.K. Ghosh
 - ❖ Cost Accounting Principles & Practice by B.S. Khanna
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Jain & Narang
 - ❖ Practical Costing by Ahuja, Khanna & Pandey
 - ❖ Cost Accounting by B.K. Bhar
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- Know the legal framework governing the industrial behavior and relationship at the workplace.
- Understand the basic provisions of the Acts relating to Labour, Industrial disputes, Wages and other benefits available to the workers.
- Make the students aware about mechanisms of settlement of industrial disputes.
- Impart the students knowledge of laws, and the law affects the industry and labour.

Course Content –

Unit 1 – Trade Union Act 1926

Lectures: 10

- a) Objects, Definitions, Registration of Trade Union.
- b) Rights and Liabilities of Registered Trade Union.
- c) Trade Union Movement in India
- d) Problems of Trade Union in India
- e) Measures for strengthening Trade Union
- f) Procedure and Penalties
- g) Meaning, Importance and Process of Collective Bargaining.
- h) Conditions of effective Collective Bargaining.

Unit 2 – The Industrial Disputes and Industrial Disputes Act, 1947

Lectures: 10

- a) Concept, Meaning and Causes of Industrial Disputes.
- b) Forms of Industrial disputes, Prevention of Industrial disputes.
- c) Authorities under the Industrial Disputes act.
- d) Powers and duties of Authorities, Strike and Lockout, Lay-off, Retrenchments
- e) Reference of Disputes to boards.

Unit 3 – The Factories Act, 1948

Lectures: 10

- a) Object and Definitions
- b) Provisions regarding safety and health.
- c) Provisions regarding leave and wages.
- d) Provisions regarding working hours of adults
- e) Employment of young persons
- f) The Inspecting Staff

Unit 4 – The Payment of Wages Act, 1936

Lectures: 10

- a) Object and Definitions
- b) Responsibility for the Payment of Wages.
- c) Authorities under the act.
- d) Authorized deduction
- e) Penalties for Offences under the Act.
- f) Claim and Appeal

Unit 5 – The Minimum Wages Act, 1948

Lectures: 10

- a) Aims, Object, Scope, Definitions.
- b) Fixation and Revision of Minimum Rates of Wages
- c) Fixation of Working hours and Determination of wages.
- d) Authorities under the Act.
- e) Offences and Penalties
- f) Obligations of Employers.

Unit 6 A. The Maternity Benefit Act, 1961

- a) Applications and Non Applications of the Act.
- b) Right to Maternity Benefit.
- c) Restrictions on employment.
- d) Forfeiture of Maternity benefit.
- e) Penalty for contravention of Act by Employer.
- f) Highlight of the Maternity benefit (Amendment) Bill 2016 & Bill 2017.
- g) Features of the Act, Advantages and Disadvantages of the Act.

Unit 6 B. The Child Labour (Prohibition and Regulation) Act, 1986

- a) Object, Scope and Definition
- b) Prohibition of child labour
- c) Regulation of conditions of child labour
- d) Obligations of Employers.
- e) Offences and Penalties
- f) Highlight of the Child Labour Act, 1986 Bill- 2016.

Books Recommended –

- ❖ Dynamics of Industrial Relation- Dr. C. B. Mamoria, Dr. S. Mamoria, S. V. Gankar- Himalaya Publishing House.
 - ❖ Labour Laws- B. D. Sing
 - ❖ Industrial Jurisprudence and Labour Legislation- By A. M. Sarm, Himalaya Publication.
 - ❖ Industrial Relations By ArunMonappa.
 - ❖ Labour and Industrial Law in India By S. K. Mishra, Allahabad Law Agency.
 - ❖ Industrial and Labour Law By P. L. Malik
 - ❖ Commentaries on Payment of wages Act, 1998 by K. D. Shrivastava, Eastern Book Co.
 - ❖ Law and Practice on Minimum Wages, 1999 by S. B. Rao.
 - ❖ Labour and Industrial Laws by S. K. Puri.
 - ❖ Labour Laws- Bare Act.
 - ❖ Amendment of the Child Labour (Prohibition and Regulation) Amendment Bill- 2016.
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M.Com. II (W.E.F.: June – 2022)

404 D – MARKETING MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand various concepts and theoretical aspect of marketing research
- To know the sources of marketing information and the mechanism of collecting and processing the market information for making intelligent decisions
- To study the ways in which the marketing research can be applied in business
- To overview the Marketing Information
- To understand the Application of Marketing Research
- To describe I.T. Enabled Marketing

Course Content –

Unit 1 – Introduction

Lectures: 08

- a) Marketing Research - Concept- Definition- Scope and obstacles in acceptance
- b) Impact of marketing research on marketing mix
- c) Limitations of marketing research
- d) Ethics in marketing research

Unit 2 – Market Information Lectures

Lectures: 10

- a) Quality and quantity of Market Information – value of information – types of market information.
- b) Various sources of market Information – Methods of collecting Market Information - Secondary datasources, problems of fit and accuracy
- c) Decision tree and Bayesian analysis concept, Shop and retail audits
- d) Readership surveys and viewer ship surveys, Experience surveys, Focus Groups

Unit 3 – Marketing Research Process

Lectures: 10

- a) Research process – problem formulation
- b) Hypothesis statement – characteristics of a good hypothesis, preparing research proposal
- c) Research designs – Types

Unit 4 – Marketing Intelligence

Lectures: 12

- a) Marketing intelligence – Marketing Decision Support System components
- b) Scope and Significance of Marketing Intelligence in decision making
- c) Market potential analysis, methods. Sales analysis – by territory, by product, by customer and by size order
- d) Sales forecasting – objective and subjective methods, Test marketing, Industrial vs consumer marketingresearch

Unit 5 – Application of Marketing Research

Lectures: 12

- a) Applications of Marketing Research: Cluster analysis for identifying market segments, Conjoint analysis for Product research, Multi-dimensional scaling,
- b) Discriminate analysis and perceptual mapping for Brand positioning research
- c) Advertising research

Unit 6 – I.T. Enabled Marketing

Lectures: 08

- a) Web based marketing research - using the internet for collection of data
- b) Advantages and limitations in data collection – reach – analysis – accuracy – time.

Book Recommended –

- ❖ Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn
 - ❖ Marketing Research – Thomas C. Kinnear
 - ❖ Marketing Research –Aakar, Kumar, Day
 - ❖ Marketing Research – Nargundkar
 - ❖ Marketing Research – Measurement & Methods – Donald S. Tull, Del I. Hawkins
 - ❖ Marketing Research – Beri
 - ❖ Business Research Methods – Cooper
 - ❖ Marketing Research – Burns and Bush- Pearson
 - ❖ Marketing Research – Luck and Rubin – Prentice Hall Publications
 - ❖ Marketing Research – RajendraNargundkar – Tata McGraw Hill
 - ❖ Marketing Research by S.L. Gupta – Excel Books
 - ❖ Marketing Research – Suja Nair – Himalaya
 - ❖ Marketing Research by RamanujMajumdar- New age International
 - ❖ Marketing Research by D.M. Sarawte – Everest
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M.Com. II (W.E.F.: June – 2022)

404 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Learning Objectives –

- To understand the concept and role of Cycle Environment in Supply Chain.
- To know the role of Safety Environment in SCM.
- To determine optimum level of Product Availability.
- To know sourcing decisions in Supply Chain.
- To understand Pricing and Revenue Management in Supply Chain.
- To describe role of Information Technology in SCM

Course Content –

Unit 1 – Role of Cycle Inventory in Supply Chain

Lectures: 10

- a) Introduction
- b) Economies of Scale to Exploit Fixed Costs
- c) Economies of Scale to Exploit Quantity Discounts
- d) Short-Term Discounting: Trade Promotions
- e) Managing Multiechelon Cycle Inventory
- f) Estimating Cycle Inventory-Related Costs in Practice

Unit 2 – Role of Safety Inventory in Supply Chain

Lectures: 10

- a) Introduction
- b) Determining Appropriate Level of Safety Inventory
- c) Impact of Supply Uncertainty on Safety Inventory
- d) Impact of Aggregation on Safety Inventory
- e) Impact of Replenishment Policies on Safety Inventory
- f) Managing Safety Inventory in a Multiechelon Supply Chain
- g) The Role of IT in Inventory Management
- h) Estimating and Managing Safety Inventory in Practice

Unit 3 – Determining the Optimal Level of Product Availability

Lectures: 10

- a) The Importance of the Level of Product Availability
- b) Factors Affecting Optimal Level of Product Availability
- c) Managerial Levers to Improve Supply Chain Profitability
- d) Setting Product Availability for Multiple Products Under Capacity Constraints
- e) Setting Optimal Levels of Product Availability in Practice

Unit 4 – Sourcing Decisions in a Supply Chain

Lectures: 10

- a) The Role of Sourcing in a Supply Chain
- b) In-House or Outsource
- c) Third- and Fourth-Party Logistics Providers
- d) Supplier Scoring and Assessment
- e) Contracts and Supply Chain Performance
- f) Design Collaboration
- g) The Procurement Process
- h) Sourcing Planning and Analysis

- i) The Role of IT in Sourcing
- j) Risk Management in Sourcing

Unit 5 – Pricing and Revenue Management in Supply Chain

Lectures: 10

- a) Introduction
- b) Pricing and Revenue Management for Multiple Customer Segments
- c) Pricing and Revenue Management for Perishable Products
- d) Pricing and Revenue Management for Seasonal Demand
- e) Pricing and Revenue Management for Bulk and Spot Contracts
- f) The Role of IT in Pricing and Revenue Management
- g) Using Pricing and Revenue Management in Practice

Unit 6 – Information Technology in Supply Chain

Lectures: 10

- a) The Role of IT in a Supply Chain
- b) The Supply Chain IT Framework
- c) Internal Supply Chain Management
- d) Supplier Relationship Management
- e) The Transaction Management Foundation
- f) The Future of IT in the Supply Chain
- g) Risk Management in IT and Practice

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Management- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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