

Circulars file

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DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY**CIRCULAR NO.SU/ Com /C.B.C.& G.S./P.G. Syll./02/2018**

It is hereby informed to all concerned that, the syllabi prepared by the Board of Studies & recommended by the Dean, Faculty of Commerce & Management the **Academic Council at its meeting held on 30 June & 02 July 2018** has decided that to adopt the **Choice Based Credit and Grading System** which are already run in University Campus from the Academic Year 2011-12 to 2018-2019 & onwards that the same Curriculum should be implement to the affiliated colleges at Post Graduate level from the academic Year 2018-2019 Under the Faculty of Commerce & Management.

Sr. No.	Name of the Course	Semester
1]	M.Com.	I & II
2]	M. Phil	Annual

This is effective from the Academic Year 2018-2019 & onwards as appended herewith.

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

University Campus,
Aurangabad-431 004.

REF.NO. SU/ COMMERCE/2018-19

Date:- 19-07-2018.

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Pro. Vice-Chancellor.

16907-17307

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Copy forwarded with compliments to :-

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

Copy to :-

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

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**D.R. BABASAHEB AMBEDKAR
MARATHWADA UNIVERSITY,
AURANGABAD.**



Curriculum of M.COM.1ST YEAR

under Choice Based Credit & Grading System

SEMESTER FIRST & SECOND

RUN AT COLLEGE LEVEL

[Effective from the Academic Year 2018-19 & onwards]

**DR. BABASAHEB AMBEDKAR MARATHWADA
UNIVERSITY, AURANGABAD**



Curriculum under Choice Based Credit & Grading System

M.Com. I & II Year

Semester – I to II

**Run at college level from the
Academic Year 2018-19 & onwards**



M.COM. FIRST SEMESTER**SUBJECT: MODERN MANAGEMENT PRACTICES****COURSE CODE: COM -****No. of Credits: 4****Semester: 1st****Subject Title: Modern Management Practices.****Marks 80+20 = 100****Course Objectives: To learn managerial qualities and practices, To enhance the decision making abilities of students.**

Unit	Course Content	Periods
1.	Management Concepts, Evaluation of Management Thoughts, Approaches to or schools of management thoughts, Role of management in globalized world. Current trends of management and its growing significance.	15
2.	Functions of management Planning, Organizing, Controlling, Co-ordination, Directing, Staffing, Centralization and Decentralization of authority, Decision making.	15
3.	Motivation Definition, Nature, Importance, Types managerial approaches to motivation, Theories of motivation; Maslows need hierarchy, Herzbergs motivation Hygiene theory, Equity theory, McCellands needs theory. Requirements of a sound motivational system, motivational pattern in Indian organizations.	15
4.	Leadership, Organizational conflict Leadership definition, Importance approaches or theories of leadership, Trait theory, Charismatic leadership theory, Leadership styles in Indian organizations. Organizational conflicts; Functional and dysfunctional aspects of conflicts. Sources, Interpersonal conflict, Intergroup conflict, Conflict management.	15

Suggested Readings:

1. Sherlekar "Management Value Oriented Holistic Approach", Himalaya Publishing 2007.
2. T. Ramasamy "Principles of Management "Himalaya Publishing House 2009.
3. G.S Sudha "Management Concepts and Organizational Behavior" RBSA Publishers 2005.
4. Stephen Robbins "Organizational Behavior "Prentice hall of India 2006.

Additional Readings:

1. Terry George "Principles of management".

M.COM. FIRST SEMESTER**SUBJECT: MANAGERIAL ECONOMICS****COURSE CODE: COM-****No of Credits: 4****Semester: I****Subject Title: Managerial Economics****Marks 80+20 = 100**

Course Objectives: Update the subject knowledge among the students at corporate level and its use in economic development of nation.

Unit	Course content	Periods
1.	Nature and scope of managerial economics; Objectives of a firm, economic theory and managerial theory, fundamental economics concept, importance of managerial economics, incremental principles, Opportunity costs principles, Discounting principles, Equi-marginal principles.	15
2.	Demand analysis and demand forecasting individual and marketing demand. Functions, law of demand, determinants of demand, elasticity of demand, and its importance, price elasticity, income elasticity and its use in decision making. Demand Forecasting: Introduction, Meaning and Forecasting, Level of Demand Forecasting, Criteria for Good Demand Forecasting, Methods or Techniques of Demand Forecasting, Survey Methods, Statistical Methods, Demand Forecasting for a New Products	15
3.	Production analysis and business cycle production function, production with one or two variable inputs, stages of production economies of scale, estimation of production function, cost theory and estimation, law of return to scale, cost of production, Business cycle: Nature and phases of business cycle, theories of business cycles, Measures to control business cycles, Inflation, types and effects of inflation.	15
4.	Price determination under different market conditions: Characteristics of different market structure perfect competition, monopolistic competition, oligopoly and monopoly.	15

Reference books:

1. Adhikary, M. Business Economic, New Delhi, Excel Books 2000.
2. Buamol, W.J. Economic theory and operations analysis 3rd ed., New Delhi, prentice Hall inc., 1996.
3. Chopra, O.P. Managerial Economics, New Delhi Tata McGraw Hill 1985.
4. Keat, Paul G. & Philips K. Y. Young, Managerial Economics, prentice Hall, New Jersey 1996.

5. Koutsoyinas, A. Modern Micro Economics, New York, Macmillan, 1991.
 6. Milgrom, P. And Roberts J. Economics, Organization and Management, Englewood Cliffs, New Jersey, prentice Hall 1992.
 7. Joel Dean "Managerial Economics", prentice Hall.
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M. Com – I (Semester-I)**SUBJECT: CORPORATE FINANCIAL ACCOUNTING****COURSE CODE: COM –****No. of Credits: 4****Semester: Ist****Subject Title: Corporate Financial Accounting****Marks 80+20 = 100****Course Objective:** The objective of this course is to learn the issues and practices of Corporate Financial

Accounting.

Unit	Course Content	Periods
1.	Accounting Standards: (Theory): Meaning and definition of Accounting, Accounting Convention, Accounting Principles, Definition of Accounting Standard. Indian Accounting Standards - AS 1- Disclosure of Accounting Policies AS 3- Cash Flow Statements AS 20- Earnings per Share AS 21- Consolidated Financial Statements International Accounting Standard - IAS 1 - Presentation of Financial Statements IAS 7 - Statement of Cash Flows IAS 33 - Earnings per Share	15
2.	Financial Accounting of Companies:(Theory and Numeric) - Meaning and definition of Financial Statement, Preparation of Financial Statements of the companies. (Manufacturing, Trading & P&L A/c, P&L, Appropriation A/c and Balance Sheet), Meaning of Analysis and Interpretation of Financial Statements	15
3.	Valuation of Goodwill and Shares: (Numeric) - Concept of Valuation in Companies, Valuation of Shares- Methods of valuation of shares- 1) Net Assets Method, 2) Earning Yield Method, 3) Return on Capital Method, 4) Price/Earning Method and Fair Value Method. Valuation of Goodwill - Methods of valuing Goodwill -1) Number of Years purchase of average profits method, 2) Capitalization method, 3) Annuity method, 4) Super profits method.	15
4.	Holding Company Account: (Numeric) - Meaning and definition of Holding Company, Cost of Control, Capital Profit, Minority Interest, Calculation of Goodwill or Capital reserve, Consolidated Balance sheet of Holding Company with One Subsidiary Company and with two Subsidiary Company	15

M. Com – I (Semester-I)**SUBJECT: BUSINESS ENVIRONMENT (ELECTIVE)****COURSE CODE: COM –****No. of Credits:4****Semester: Ist****Subject Title: Business Environment (Elective)****Marks 80+20 = 100**

Course Objective: This course develops ability to understand the conceptual framework of business environment and its application in decision making under uncertainty.

Unit	Course Content	Periods
1.	Introduction: Meaning and definition of Business Environment. Concept of Business Environment, Significance and Nature of Business Environment. Element of business environment- Internal and External; Changing dimensions of business environment. Techniques of environmental scanning and monitoring.	15
2.	Economic environment of business: Significance and elements of economic environment. Economic system and business environment. Govt. Policies- Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy, Public sector and economic development.	15
3.	Political and legal environment of business: Elements of Political Environment. government and business. changing dimensions of legal environment in India. MRTP Act, FEMA and licensing policy, consumer protection Act. Social responsibility of business.	15
4.	Social-cultural Environment: Elements of Soci-cultural Environment. Social institutions and systems. Social values and attitudes. Social groups- middle class. Dualism in Indian society and problems of uneven distribution. Emerging rural sector in India.	15
5.	International and Technological Environment: Multinational Corporations. Foreign Collaborations and Indian business. Non-resident Indians and corporate sector. international economic institutions- WTO, World Bank, International Monetary Fund and their importance to India. Foreign Trade Policies. Technological environment of India. Policy on Research and Development	15

References:

1. Aswathappa K. Legal Environment of Business, Himalaya Publication, New Delhi.
2. Ghosh Biswanath- Economic Environment of business, Vikas Publication, New Delhi.
3. Adhikari M.- Economic Environment of Business, Sultan Chand and Sons, New Delhi.

4. Ramasway V.S. and Nama Kumari- Strategic Planning for corportate suicess. Macmillan, New Delhi,
 5. Sengupta N.K. Government and Business in india. Vikas publications. New Delhi.
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M. Com – I (Semester-I) (Elective)**SUBJECT: STATISTICAL ANALYSIS****COURSE CODE: COM –****No. of Credits:4****Semester: Ist****Subject Title: Statistical Analysis****Marks 80+20 = 100**

Course Objective: To acquaint students with statistical techniques use for taking managerial decision. To acquire skills required for statistical analysis for research and surveys.

Unit	Course Content	Periods
1.	Time Series Analysis - Meaning, Components of a time series- General Trend, Seasonal Fluctuations, Cyclical Fluctuations, Irregular Variations. (Theory) Moving Average and Least Squares methods of Measurement of Trend (Numeric)	15
2.	Statistical Quality Control: (Theory and Numeric) - Statistical control of quality: causes of Variations in quality: Quality control charts: Purpose and logic of their constructions. (Theory) Control charts for variables- Mean (X) Charts and Range (R) Charts. Choice between \bar{X} and R Charts. (Numeric)	15
3.	Hypothesis Testing : (Theory and Numeric) - Introduction and Meaning of Hypothesis. Types of Hypothesis- Null and Alternative Hypothesis. Procedure of Hypothesis testing. (Testing of means when population standard deviation is known or Not known) Measuring the power of a hypothesis tests-Hypothesis testing for difference between Mean. Two sample tests-Testing of difference between means and proportions with large and small samples. Limitations of the Hypothesis.	15
4.	chi-Square And Analysis Of Variance,(Theory and Numeric) - Meaning of Chi Square. Chi Square probability curve. Degree of freedom. Significance of testing. use of Chi Square test. Steps involved in applying Chi-square test. Analysis of Variance (ANOVA) - Meaning, Technique - Direct Method, Short cut Method and coding method One Way Classification and Two way Classification	15

Reference Books:

1. Statistics - M C Shukla and S SGulshan
2. Quantitative Techniques in Business - Dr. A. B. Rao
3. An Introduction to Statistical Method - C. B. Gupta, Vijay Gupta
4. Statistics for Management - Levin J Richard and Rubin S David
5. Complete business statistics - Amir D. Aczel, JayavelSounderpandian
6. Business Statistics: Contemporary Decision Making- Ken Black

M. Com – I (Semester-II) (Elective)

D-Commerce

Credit 04

Marks 80 + 20 = 100

Course Objective: To make aware students about recent changes taken place in Indian Financial System about digitalization. The student will be able to use appropriate technologies and tools for D-commerce.

Unit	Course Content	Periods
1.	Digital Commerce Definition, Meaning and Concept of D-commerce, Need and Scope of Digitalization Concept of E-commerce, Difference between E-commerce and D-commerce ,Merits and Demerits of D-Commerce	15
2.	Changing Scenario of Trade and Business: Cashless Economy - Digital Commerce Cycle, Digital Business – Gartner’s SIX steps to build a successful business, Digital Marketing – Meaning and Channels of Digital Marketing ,Use of Social Media in D-commerce	15
3.	Platform for Digitization:- Meaning of Digitization and Digitalization Difference between Digitization-Digitalization and Transformation . Process of Digitalization . Role of Digitization in Commerce, Trade and Business .Trends in Digitization in India.Employment Generation through digitization	15
4.	Application of Electronic Devices in D-commerce : Meaning and types of Electronic devices used in D-commerce ,Do's and Don'ts of using applications and website ,Security measures in use of applications and websites ,Cyber Security and Cyber Crime – Cyber Laws	15

M.COM. SECOND SEMESTER**SUBJECT: ORGANISATIONAL BEHAVIOUR AND WORK CULTURE.****COURSE CODE: COM -****No. of Credits: 4****Semester: 2nd****Subject Title: Organizational Behavior and Work Culture.****Marks 80+20 = 100****Course Objectives: To enhance behavior at work place and work culture.**

Unit	Course Content	Periods
1.	Organizational Behavior – Concepts Evaluation and Historical development of Organizational Behavior. Characteristics, Nature elements, Goals of Organizational Behavior. Relationship between Management and Organizational Behavior. Emergence and ethical perspective.	15
2.	Personality and Attitude – Source of personality differences, Personality structure, Personality and behavior self Esteem, Work attitude and behavior Ethics, Types of management ethics.	15
3.	Motivation in the work setting – Core phases of the process, Motivational challenges, Achievement and process, Motivational models, (Equity, Expectancy). Motivating performance – Goal setting and Reward systems – Model of Goal setting and performance reward systems in high performance work system.	15
4.	Work Culture – Types of corporate cultures, Performance and Organizational Culture, Work stress, nature, sources, effects of stress, personality and stress, stress management.	15

Suggested Readings:

1. Stephen Robbins “Organizational Behavior” Prentice hall of India 2005.
2. Hellriegel Slocum Woodman “Organizational Behavior South-Western Thomas learning 2001.
3. G.S. Sudha “Management concepts and Organizational Behavior” RBSA Publishers Jaipur 2003.
4. Sherlekar “Management Value Oriented Holistic Approach”, Himalaya Publishing 2007.

Additional Readings:

1. Terry George “Principles of management”.

M.COM. SECOND SEMESTER**SUBJECT: ADVANCED COST ACCOUNTING****COURSE CODE: COM -****No. of Credits: 4****Semester: 2nd****Subject Title: Advanced Cost Accounting****Marks 80+20 = 100**

Course Objectives: To provide theoretical as well as practical knowledge of cost accounting for the enhancement of the skills of the students.

Unit	Course Content	Periods
1.	Nature and Scope of Cost Accounting (Theory and Numeric) - Meaning, nature, need, scope and objectives of cost accounting. Difference between Financial Accounting and Cost Accounting. Elements of Cost - Classification of Cost, Cost Unit and Cost Centre. Preparation of Cost Sheet. (Numeric)	15
2.	Standard Costing (Theory and Numeric) - Standard Cost and Standard Costing. Standard Costing and Budgetary Control. Analysis of Variance Material Variance, Labour Variance and Overhead Variance. Advantages and disadvantages of standard costing	15
3.	Marginal Costing (Theory and Numeric) - Meaning and Objectives of Marginal Costing. Break Even-Analysis, Cost-Volume-Profit Analysis. Preparation of Marginal Cost statement. Various Decision Making Problems.(Make or buy decision). Advantages and Limitations of Marginal Costing.	15
4.	Product Life Cycle Costing (Theory) - Meaning of Product Life Cycle. Phases and Characteristics of Product Life Cycle. Stages of Product Life Cycle. Features and benefits of Product Life Cycle Costing	15

References:

1. Cost Accounting - Methods and Practice- B. K. Bhar
2. Cost Accounting - Problems and Solutions- Khanna- Pandey
3. Cost Accounting - Maheswari
5. Cost Accounting - Jain and Narang
6. Cost Accounting - Jawaharlal
7. Cost Accounting - Mittal D K, Luv Mittal
8. Cost Accounting - N. K. Prasad

M.COM. SECOND SEMESTER**SUBJECT: TAX PLANNING, GST AND MANAGEMENT****COURSE CODE: COM -****No. of Credits: 4****Semester: 2nd****Subject Title: Tax Planning, GST and Management****Marks 80+20 = 100**

Course Objectives: To understand the basic skills of taxation. To educate the students with the various tax planning measures and devices.

Unit	Course Content	Periods
1.	Tax Planning: (Theory) - Meaning of tax planning and management. Principles and objectives of Tax Planning. Nature and scope of tax planning and management in the corporate sector. Tax evasion and Tax avoidance- Justification of corporate tax planning and management. Tax Planning considerations in relation to Business.	15
2.	Tax Authorities (Theory) - Income Tax authorities. Return of Income. Procedure for Assessment. Types of assessment. Appeals and Revision. Advance payment of Tax, Deduction and Collection of Tax at Source. Interest and penalties. Offences and Prosecutions - Refund of Tax-	15
3.	Goods And Service Tax (GST): (Theory & Problem) - Introduction of GST. Key Concepts - Taxes under GST (Central GST (CGST), State GST (SGST), Union Territory GST (UGST), Integrated GST (IGST) Time of supply of goods (Sec-12) -time & value of supply- Time & supply of service (Sec-13)- Change in rate of tax in respect of supply of goods or services (Sec-14)- Value of taxable supply (Sec-15).	15
4.	Input Tax Credit and Return under GST (Theory & Problem) - Process of Input Tax credit. Input Tax credit Utilization. Input Tax Reversal	15

Reference Books:

Income Tax Law and Practiecs: Gaur and Narang

Direct Taxes- Income Tax, Wealth Tax and Tax Planning - B B Lal

Notes of Institute of chartered Accountants of India on Accounting for Goods and Service Tax.

M.COM. SECOND SEMESTER**SUBJECT: MARKETING MANAGEMNT (ELECTIVE)****COURSE CODE: COM -****No. of Credits: 4****Semester: 2nd****Subject Title: Marketing Management (Elective)****Marks 80+20 = 100**

Course Objectives: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its application in decision making under environment constraints..

Unit	Course Content	Periods
1.	Introduction - Concept, Nature, Scope and Importance of Marketing, Marketing Concept and its Evolution, Marketing mix, Strategic Marketing	15
2.	Market Analysis and Selection - Marketing environment, Macro and micro components and their impacts on marketing decisions, Market segmentation and positioning, Buyer behavior, Consumer versus organizational buyers, Consumer decision making process.	15
3.	Pricing Decisions - Factors affecting pricings, Price determination, Pricing policies and strategies, Discounts and rebates	15
4.	Distribution Channels -Functions and Types of Distribution Channels, intermediaries, channel management Decision, Retailing and wholesaling	15
5.	Marketing Research -Meaning and Scope of Marketing Research, Marketing Research Process.	15

References:

1. Kotler, Philip-Marketing management, Analysis, Planning, implementation and control, New Delhi, Prentice Hall of India, 1994,
2. Ramasway V.S. and Nama Kumari- Marketing Management, Planning Contril, New Delhi, Macmillan 1990.
3. Kotler, Philip and Armstrong, G.- principles of Marketing, New Delhi, Prentice Hall of India, 1997.
4. Nelamegham, S.- Marketing in India: Cases and Readings, New Delhi, Vikas 1988

