

Dissemination of Education for Knowledge, Science and Culture”

- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha’s

**VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)**



DEPARTMENT OF COMMERCE

M. Com. Part – II

Semester-III & IV

SYLLABUS

Under Choice Based Credit System

To be implemented from Academic Year 2023- 2024



M. Com. Part - II CBCS
Semester - III
Business Finance Paper -I (CP-1217C)
Theory: 80Teaching Hours Credits - 4

Course Outcome After completion of this course student will be able to:

- CO1: Understand core concepts, its environment and functions of business finance
- CO2: Know capital structure & concept of capitalization
- CO3: Identify sources of business finance and application
- CO4: Estimate the working capital required

Module	Title	Teaching hours
Module I A) Theory	Environment of Business Finance: (a) Business Finance and Financial goal: Concept, scope and significance of Business Finance. (b) Financial goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management. (c) Finance Functions: Managerial Functions- Investment decision, Finance decision, Dividend decision and liquidity decision and Routine Functions. (d) Capitalization: Concept and theories of Capitalization. Over-capitalization and Under-capitalization: Concept, symptoms, causes, effects and remedies.	(15)
Module II A) Theory	Capital Structure: (a) Capital Structure: Meaning and cardinal principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing. (b) Factors influencing the capital structure. Weighted Average cost of capital (WACC).	(15)
Module III A) Theory	Sources of Finance: (a) Equity Shares, Sweat Shares, Employee's Stock Option (ESOP), Equity Shares with differential rights, Preference Shares. (b) Debentures and Term: Loans: Meaning, characteristics, merits, demerits and legal provisions. (c) Venture Capital: Concept, process, merits and demerits & Private equity (d) Lease Finance: Concept, parties, mechanism and types. (e) Project Finance: Concept, features and main parties.	(15)



Module IV	Working Capital Management:	
A) Theory	(a) Working Capital: Concept, types and significance. Factors, Determining working capital requirements. (b) Sources of Working Capital: Accruals, trade credit, commercial banks, public deposits, inter-corporated deposits, short-term loans from financial institutions, commercial paper (CP) and factoring. (c) Working Capital Management: Management of Cash, Liquidity, Receivables and Inventory.	(15)

Reference Books:

1. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi.
2. Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc., Dreamtech Press, New Delhi.
3. Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
4. Essentials of Business Finance- Dr. R.M. Shrivastav
5. Corporation Finance- S.C. Kuchhal.
6. Corporate Finance Policy- Guthmann and Dougall.
7. Readings in Indian Financial Services- Digvijay.
8. Corporate Finance- Brealey, Richard A. & Steward C Myers.
9. Financial Services in India- M.A. Kohok.
10. Financial Management Taxmann-Ravi M. Kishore, Allied Services Pvt. Ltd. New Delhi.
11. Financial Management -Prassanna Chandra, TMH, New Delhi.
12. Financial Institutions and Markets -Bhole L.M., TMH, N. Delhi.

Nature of Question Paper

Marks: 80

Duration: 3 hours.

Instructions:

- 1) Q. No. 1 and 2 are compulsory
- 2) Attempt any three questions from Q. No. 3 to 6
- 3) Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	State 'True' or 'False'	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Long answer	16
Que.4	Long answer	16
Que.5	Long answer	16
Que.6	Short Notes (Any Two out of Three)	16



Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - III
Management Accounting Paper -I (CP-1218C)

Course Outcome: After successful completion of this course, the students will be able to

CO1: Understand the fundamentals of Management Accounting.

CO2: Explain the analysis and interpretation of financial statements.

CO3: Demonstrate the estimation of working capital requirements.

CO4: Practice to analyze the changes in financial position

Module	Title	Tech. Hrs.
Module I	Introduction: Introduction of Management Accounting:	
A) Theory	Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	(15)
B) Practical	Practical- Group discussion can be conducted in the classroom on the contents of Module-I	
Module II	Analysis of Financial Statements:	
A) Theory	Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis and Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios.	(15)
B) Practical	Practical- Download financial statements of any company and analyze it with any technique of financial analysis. Also write interpretation.	
Module III	Working Capital: Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirement.	(15)
B) Practical	Practical- Exercise for Simulation of estimation of working capital can be arranged in the classroom.	
Module IV	Funds flow Statement and Cash Flow Statement:	
A) Theory	Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement, Meaning of Cash Flow Statement, Utility of Cash Flow Statement and Preparation of Cash Flow Statement (AS-3) Difference between Funds Flow Statement and Cash Flow Statement.	(15)
B) Practical	Practical- a) Prepare fund flow statement on hypothetical data and try to interpret it. b) Download cash flow statement of any company and interpret it.	



Reference Books

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost
4. Accounting : A Managerial Emphasis, Prentice Hall, Delhi
5. Pandey I. M. Management Accounting, Vani Publication, Delhi. '
6. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting,
7. Profit Planning and control, Prentice Hall, New Delhi.
8. Manmohan & Goyal : Principles of Management Accounting
9. Maheshwari: Principles of Management Accounting
10. Robert Anthony and Vijay Govindrajana - Management Control System.

Nature of Question Paper

Management Accounting Paper- I

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	10
	Fill in the Blanks	06
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Problem	16
Que.4	Problem	16
Que.5	Problem	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - III
Advanced Accountancy- V (Cost Accounting) (CBP-1219-C)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

CO1: Acquire the knowledge of elements of cost and cost sheet.

CO2: Acquaint the knowledge and skill prepare job cost sheet and contract account.

CO3: Explain the costing process for processing units and service organizations.

CO4: Understand reconcile the cost and financial accounts.

Module	Title	Tech. Hrs.
Module I	Introduction and Elements of Cost:	
A) Theory	a) Meaning, scope, objectives and advantages of cost accounting b) Elements of Cost- Material Cost, Labour Cost and Overheads. Classification of cost, cost unit, cost center, preparation of cost sheet and quotation.	(15)
B) Practical	a) Group discussion can be conducted in the classroom on the contents of Module-I b) Collect cost data from any organization and prepare cost sheet	
Module II	Job Costing and Contract Costing:	
A) Theory	A) Job Costing - Job Costing and Unit Costing: Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet. B) Contract Costing- Contract Costing: Meaning, Features; Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account	(15)
B) Practical	a) Collect cost data from organization which are working on job contract basis and prepare job cost sheet b) Collect cost data from any contractor and prepare contract account for a single contract.	
Module III	Process Costing and Service Costing:	
A) Theory	Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products. Service Costing: Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry.	(15)
B) Practical	a) Visit any processing unit and prepare Process Accounts b) Visit any service organization and determine service cost.	
Module IV	Reconciliation of Cost and Financial Accounts:	
	Need for Reconciliation of Cost and Financial Accounts.	(15)



A) Theory	Preparation of Statement of Reconciliation of Cost and Financial Accounts.	
B) Practical	Practical- Collect cost data and financial data from any organization and prepare Statement of Reconciliation of Cost and Financial Accounts.	

Learning Resources:

1. Cost accounting – B.K. Bhar
2. Cost accounting – Jain and Narang
3. Cost accounting – S N Maheshwari
4. Cost accounting (Problems & Solutions) – Khanna, Pandey, Arora & Ahuja
5. Cost accounting – Shukla, Grewal & Gupta

Nature of Question Paper

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question		Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Problem	16
Que.4	Problem	16
Que.5	Problem	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - III
Advanced Costing Paper-V (Cost Accounting Record and Cost Audit)
CBP-1220-C)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

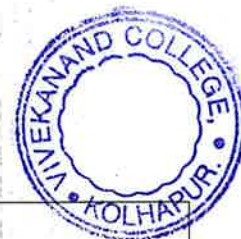
CO1: Understand the concept and applications of Cost Accounting Standards

CO2: Know various cost ledgers and statements

CO3: Know the integrated and non-integrated accounts

CO4: Understand the reporting requirements under Cost Audit

Module	Title	Tech. Hrs.
Module I	Introduction to Cost Accounting Standards: Preface to Cost Accounting Standards; Objectives and Functions of Accounting Standards Board; List of Cost Accounting Standards (CAS 1 to CAS 24), Scope of Cost Accounting Standards.	(15)
A) Theory		
B) Practical	Practical: Paper Presentation on Objectives/Scope of Cost Accounting Standards.	
Module II	Cost Ledgers and Statements: Cost Accounting Records, Cost Ledgers, Cost Statement, Concept of Cost Accumulation, Accountant's Role, Cost Data Collection	(15)
A) Theory		
B) Practical	Practical: Visit any business unit and understand the cost ledgers and statements.	
Module III	Non-Integrated and Integrated Accounts: Non-Integrated Accounts-Concept, Ledgers to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained; Integrated Accounts-Concept, Features, Advantages and Disadvantages, Pre-requisites of Integrated Accounting System, Accounting Entries.	(15)
A) Theory		
B) Practical	Practical: Paper Presentation on Integrated and Non-Integrated	



	Accounts.	
Module IV	Cost Audit: Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act, 2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualification of Cost Auditor, Introduction to Companies (Cost Records and Audit) Rules, 2014, Management Reporting under Cost Audit.	(15)
A) Theory		
B) Practical	Practical: Study cost audit report of any organization and the reporting requirements.	

Reference Books:

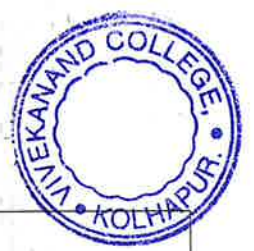
1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting - Fundamentals and its Applications: Suveera Gill, VikasPublishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasisht, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountants of India (FinalCourse)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

Nature of Question Paper

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question		Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	True or falls	04



Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Problem	16
Que.4	Problem	16
Que.5	Problem	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - III Paper- I
Business Administration Paper-V (Corporate Governance and Business Ethics) CBP-1221-C
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

CO1: Understand the concept of corporate governance and its importance.

CO2: Know the role of corporate governance and directors.

CO3: Know the role of shareholders, auditor and corporate governance

CO4: Understand the business ethics and international business

Module	Title	Tech. Hrs.
Module I	Introduction To Corporate Governance: a) Corporate Scandals: Enron Scandal, Lehman Brothers Scandal, Harshad Mehta Scam, Satyam Computers Scandals, Punjab National Bank Scam. b) Effects of Corporate Scandals: Effects of Scandals / Scams on Economy, Society and Shareholders, Potential Consequences of Poor Corporate Governance. c) Corporate Governance: Meaning & Definitions, OECD Principles of Corporate Governance, Scope of Corporate Governance, Importance of Corporate Governance. d) Models of Corporate Governance: Anglo-American Model, The German Model, The Japanese Model & Indian Model.	(15)
B) Practical	1. Collect information on corporate scams / scandals and prepare a report on the amount involved in it and the nature of fraud or unethical behaviour. 2. Choose any two companies and compare and contrast their corporate governance practices.	
Module II	Directors and Corporate Governance: a) Landmarks In Emergence of Corporate Governance: Cadbury committee, Higgs committee, Kumarmangalam Birla committee, Naresh Chandra Committee, the CII code. b) The Directors: meaning of directors, types of directors, statutory and general duties of directors. c) The Board of Directors: structure and composition of board, unitary and two-tier boards, composition and functions of nomination committee, remuneration committee. d) Governance Responsibilities: role of board of directors in corporate governance, roles of chairman and CEO.	(15)
B) Practical	1. Scrutinize the annual reports of any two companies and prepare a report on composition of their board of directors and types of	



	<p>directors.</p> <p>2. Prepare a report on the decisions taken by nomination committee & remuneration committee of companies.</p>	
<p>Module III</p> <p>A) Theory</p>	<p>Shareholders, Auditors & Corporate Governance:</p> <p>1. Shareholders: Meaning & Types of Shareholders, Rights & Duties of Equity Shareholders, Protection to Minority Shareholders.</p> <p>2. Responsibilities of Shareholders: Role of Shareholders in Corporate Governance, Shareholders Activism and Its Effects on Corporate Governance.</p> <p>3. Auditors: Meaning of Auditors, Auditors Role in Corporate Governance.</p> <p>4. Audit Committee: Meaning & Constitution, SEBI Guidelines in Regard To Audit Committee, Role and Functions of The Audit Committee, Views of Blue Ribbon Committee Regarding Audit Committee, Audit Failure.</p>	(15)
B) Practical	<p>1. Analyze the annual reports of companies and prepare a report on their shareholding patterns, &</p> <p>2. Analyze the auditor's report contained in the annual report of the company.</p>	
<p>Module IV</p> <p>A) Theory</p>	<p>Business Ethics In International Business:</p> <p>1. Business Ethics: Concept & Definitions, Sources of Ethics, Ethics And Human Rights, Importance of Doing Business on Merit</p> <p>2. Ethical Principles in Business: Ethical Principles in Business From Indian Perspective, Corporate Citizenship, Factors Affecting Ethical Decision Making.</p> <p>3. Ethics in International Business: Home and Host Country's Regulations and Compulsions of International Agencies, The US Sarbanes-Oxley Act, 2002.</p> <p>4. Wider concept of social responsibility: balance between profit and social/moral obligations and survival, judicious use of natural resources, Kyoto Protocol concern of global warning.</p>	(15)
B) Practical	<p>1. Collect the annual reports of public limited companies and list out the corporate social responsibilities discharged by them.</p> <p>2. Enlist the initiatives taken to encounter the problem of global warning.</p>	

Reference Books:

1. C.V. Baxi, 'Corporate Governance' - Excel Books, New Delhi.
2. Geeta Rai & R. K. Mishra, 'Corporate Governance: Theory and Practice' - Excel Books, New Delhi.
3. Dr. S. Singh, 'Corporate Governance: Global Concepts and Practices' - Excel Books, New Delhi.
4. Mallin, Christine A., 'Corporate Governance', Oxford University Press
5. Parthasarthy, 'Corporate Governance: Principles, Mechanism and Practices', Biztantra Publishers, New Delhi.
6. A. C. Fernando, 'Corporate Governance- Policies, Principles and Practices', Pearson Publications, New Delhi.
7. Balsubramanian, 'Corporate Governance'



8. Chakraborty, 'Values and Ethics For Organizations' - Oxford University Press
9. Hartman, Chatterji, 'Perspectives In Business Ethics' - Oxford University Press
10. Crane & Matten, 'Business Ethics' - Oxford University Press
11. Mitra, 'Its Only Business' - Oxford University Press
12. Fraedrich, Ferrel, 'Business Ethics'
13. Bajaj & Agarwal 'Business Ethics'. Biztantra Publishers, New Delhi.
14. N. K. Uberoi, 'Environment Management' - Excel Books, New Delhi. Relevant Websites May Also Be Referred.

Nature of Question Paper

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Long answer	16
Que.4	Long answer	16
Que.5	Long answer	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - III
Advanced Accountancy Paper- VI (Research Methodology) (CBP-1222C)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

CO1: Identify the research problem and formulate objectives.

CO2: Choose appropriate methodology with proper tools and techniques.

CO3: Analyze and interpret the data collected from different sources.

CO4: Make decision or find out conclusions on the basis of data analysis

Course title	Advanced Costing- VI (Research Project)
	<ol style="list-style-type: none">1. Project report can be prepared on any subject or compulsory or respective optional subject incorporated in the M.com Program based.2. Panel of viva-voce examination will be of three experts (one expert is internal and two are external chairman will be external experts and have to submit final marks.3. Viva -voce will be conducted at the end of academic year but before the commencement of theory examination. It will be conducted by the internal & external examiners appointed by the college.4. 100 Marks of project work will be given collectively by the internal & external examiners and the average of these marks will be taken as final marks by external examiners after via-voce submitted to college.5. Project work will be done by the students individually6. The project work will be consisting at least typed 50 pages.7. Two copies of typed project reports should be submitted to the college8. Students are required to prepare the project report based on the field work or Secondary data and studying the current trends in commerce and management under the guidance of the project guide. Project report can be prepared by using primary and secondary data.



M. Com. Part - I CBCS
Semester - III
Advanced Costing Paper- VI (Research Methodology) (CBP-1223C)
Theory: 80Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

CO1: Identify the research problem and formulate objectives.

CO2: Choose appropriate methodology with proper ols and techniques.

CO3: Analyze and interpret the data collected from different sources.

CO4: Make decision or find out conclusions on the basis of data analysis

Course title	Advanced Costing- VI (Research Project)
	<ol style="list-style-type: none">1. Project report can be prepared on any subject or compulsory or respective optional subject incorporated in the M.com Program based.2. Panel of viva-voce examination will be of three experts (one expert is internal and two are external chairman will be external experts and have to submit final marks.3. Viva -voce will be conducted at the end of academic year but before the commencement of theory examination. It will be conducted by the internal & external examiners appointed by the college.4. 100 Marks of project work will be given collectively by the internal & external examiners and the average of these marks will be taken as final marks by external examiners after via-voce submitted to college.5. Project work will be done by the students individually6. The project work will be consisting at least typed 50 pages.7. Two copies of typed project reports should be submitted to the college8. Students are required to prepare the project report based on the field workor Secondary data and studying the current trends in commerce and management under the guidance of the project guide. Project report can be prepared by using primary and secondary data.


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)



M. Com. Part - I CBCS
Semester - III
Business Administration Paper- VI (Research Methodology) (CBP-1224C)
Theory: 80Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

CO1: Identify the research problem and formulate objectives.

CO2: Choose appropriate methodology with proper ols and techniques.

CO3: Analyze and interpret the data collected from different sources.

CO4: Make decision or find out conclusions on the basis of data analysis

Course title	Advanced Costing- VI (Research Project)
	<ol style="list-style-type: none">1. Project report can be prepared on any subject or compulsory or respective optional subject incorporated in the M.com Program based.2. Panel of viva-voce examination will be of three experts (one expert is internal and two are external chairman will be external experts and have to submit final marks.3. Viva -voce will be conducted at the end of academic year but before the commencement of theory examination. It will be conducted by the internal & external examiners appointed by the college.4. 100 Marks of project work will be given collectively by the internal & external examiners and the average of these marks will be taken as final marks by-external examiners after via-voce submitted to college.5. Project work will be done by the students individually6. The project work will be consisting at least typed 50 pages.7. Two copies of typed project reports should be submitted to the college8. Students are required to prepare the project report based on the field workor Secondary data and studying the current trends in commerce and management under the guidance of the project guide. Project report can be prepared by using primary and secondary data.



M. Com. Part - I CBCS
Semester - IV
Business Finance Paper-II (CBP-1225 D)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to

CO1: Understand the capital market.

CO2: Know the concept and application of Mutual Funds, Portfolio Management and Micro Finance and Credit Rating in their life and organisation

CO3: Identify causes and remedies of corporate failure and understand the concept of corporate restructuring.

CO4: Take business decisions like make or buy shutdown or continue

Module	Title	Teaching hours
Module I	Capital Markets:	
A) Theory	(a) Primary Capital Market: Meaning, role and functions, Methods of selling corporate securities in primary capital market. Underwriting of Securities. (b) Secondary Capital Market (Stock Exchange): Meaning, evolution of stock market in India, Role and functions of stock exchange. Trading mechanism in stock market. (c) SEBI and Credit Rating: Role of SEBI in regulating capital markets in India. Credit Rating: Meaning, need, credit rating agencies in India, Credit rating methodology. (d) Depository: Meaning, role, benefits and present position in India. National Securities Depository Limited (NSDL) and Central Depository Services India Limited (CDSL)	(15)
B) Practical	a) Visit to any share broker office and observe share trading activities.	
Module II	Mutual Funds, Portfolio Management and Micro Finance:	
A) Theory	(a) Mutual Funds: Concept, importance, Types of Mutual Funds- - Money Market Funds, Income Funds, Bond Funds, Balanced Funds, Equity Funds, International Funds, Specialty Funds, Index Funds, Exchange-Traded Funds Present position of Mutual Funds in India. (b) Portfolio Management: Meaning, importance, objectives. Various issues in portfolio construction, revision and evaluation. (c) Financial Inclusion: Meaning, need and government policy. (d) Micro-Finance: Concept, characteristics, need, present position in India.	(15)
B) Practical	a) Make small research in latest top 10 Performing Mutual	



	Funds.	
Module III	Corporate Restructuring :	
A) Theory	(a) Corporate Failure: Meaning causes and remedies. (b) Corporate Restructuring: Meaning, forms- Mergers and Amalgamation, Acquisitions / Take-over, Demergers, divestiture, Buy outs, Financial Restructuring, and Strategic Alliances-meaning, benefits and legal procedure.	(15)
B) Practical	a) Prepare & presentation on latest 5 cases of corporate restructure.	
Module IV	Financial Decision making:	
A) Theory	(a) Project Feasibility or Viability Analysis: Concept - Free Cash Flow, Net Present Value (NPV) and Methods, Profitability Index, Pay Back Period. (b) Make or Buy Decision: Meaning, Methodology. (c) Profit maximization through optimum product mix	(15)
B) Practical	a) Prepare hypothetical case study of a project and analyses by different methods of project selection.	

Reference Books:

1. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
2. Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc., Dreamtech Press, New Delhi
3. Finance Sense ---Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
4. Investment and Securities Market in India- V.A.Avdhani
5. Security Analysis and Portfolio Management- Sasidharan/ Mathews
6. Security Analysis and Portfolio Management- PunithavathyPandian
7. Portfolio Management Handbook- Robert A. Strong
8. Stock Exchange and Investment- Raghunathan
9. Stock Exchange Trading in India- Gupta L.C.
10. Capital Issues, SEBI and Listing- Chandratre K.R
11. Corporate Mergers, Amalgamations & Take Over- Verma J.C.
12. Corporate Restructuring and Indian Perspective- Mattoo P.K
13. International Business-Aswthappa, TMH, N. Delhi

**Nature of Question Paper
Business Finance Paper- II**

Marks: 80

Duration: 3 hours.

Instructions:

- 4) Q. No. 1 and 2 are compulsory
- 5) Attempt any three questions from Q. No. 3 to 6
- 6) Figures to the right indicate full marks.



Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	State 'True' or 'False'	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Long answer	16
Que.4	Long answer	16
Que.5	Long answer	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - IV
Management Accounting- II (CBP-1226 D)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to

CO1: Understand the fundamentals of Management Control System and Reporting.

CO2: Explain the marginal costing and cost-volume-profit analysis and practical decision making based thereon.

CO3: Simulate the budgetary control system and demonstrate the budgeting.

CO4: Practice to analyze the cost variances

Module	Title	Tech. Hrs.
Module I	Management Control System:	
A) Theory	a) Meaning, Need, Importance and Scope of Management Control System, Management Control Process; b) Strategic Planning-Meaning, Difference between Strategic Planning and Management Control and c) Reporting to Management- Types of Reports and Characteristics of good report.	(15)
B) Practical	Practical- Group discussion can be conducted in the classroom on the contents of Module-I	
Module II	Marginal Costing and CVP Analysis:	
A) Theory	Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis, Decision Making through Marginal Costing- Make or Buy Decision, Shut Down or Continue Decision, CVP Analysis in Multi-product Decision, Alternative Course of Action.	(15)
B) Practical	Practical- a) Exercise for Simulation of computing break-even point and margin of safety and interpret the situations. Draw break-even charts on graph paper considering hypothetical data and compare output of graphical method with algebraic method.	
Module III	Budgetary Control:	
A) Theory	Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets - Production, Sales, Cash, Master Budget,	(15)



	Fixed and Flexible Budget; Capital Expenditure Budgeting (Note: Problems will be asked on Cash Budget, Flexible Budget and Capital Budget only)	
B) Practical	Practical: Role Play can be arranged to know the working of budget committee works in budgetary control system or Visit any organization which has well established budgetary control system and discuss with budget officer regarding it.	
Module IV A) Theory	Standard Costing and Variance Analysis: a) Meaning of Standard Cost and Standard Costing, Setting a System of Standard Costing, Advantages and Limitations; b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances	(15)
B) Practical	Practical: a) Compute variances on the basis of hypothetical data and interpret it. b) Analyze variances for such any organization which has well established budgetary control system and discuss with budget officer regarding it.	

Reference Books:

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar : Cost
4. Accounting : A Managerial Emphasis, Prentice Hall, Delhi
5. Pandey I. M. Management Accounting, Vani Publication, Delhi.
6. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon : Budgeting,
7. Profit Planning and control, Prentice Hall, New Delhi.
8. Manmohan & Goyal : Principles of Management Accounting
9. Maheshwari: Principles of Management Accounting
10. Robert Anthony and Vijay Govindrajana - Management Control System.

Nature of Question Paper

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.



Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	10
	Fill in the Blanks	06
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Problem	16
Que.4	Problem	16
Que.5	Problem	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - IV
Advanced Accountancy Paper-VII (Financial Management) (CBP-1227 D)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able-

CO1: Understand the concept of Financial Management and Role of Finance Manager.

CO2: Know the Concept of Capital Structure.

CO3: Understand the concept of Cost of Capital

CO4: Understand the Corporate restructuring and significance of PE ratio and EPS analysis.

Module	Title	Tech. Hrs.
Module I	Introduction to Financial Management: Introduction - Meaning and Scope- Finance Functions, Objectives of Financial Management. Role of Finance Manager.	(15)
A) Theory		
B) Practical	1. Visit any organisation and know the role of finance manager.	
Module II	Capital Structure Decisions: Net Income Approach, Net Operating Income Approach, Traditional Approach and Modigliani-Miller Approach. Leverages- Financial, Operating and Combined. EBIT-EPS Analysis.	(15)
A) Theory		
B) Practical	Download the financial statements of any company & study the capital structure	
Module III	Cost of Capital: Cost of Debt, cost of Preference Shares, Cost of Equity, Cost of Retained Earnings. Weighted Average Cost	(15)
A) Theory		
B) Practical	Practical: Download the financial statements of any two companies & make a comparative study.	
Module IV	Corporate Restructuring: Merger and Acquisition - Motives and Benefits, Merger Negotiations - Significance of P/E Ratio and EPS Analysis.	(15)
A) Theory		
B) Practical	Practical: Study the recent mergers & Prepare a report	

Reference Books

1. Introduction to Financial Management - I M Pandey
2. Financial Management - Prasanna Chandra
3. Financial Management - Khan and Jain
4. Financial management - Ravi M Kirhare
5. Cost Accounting and Financial management - Tulsian



6. Financial Management - P V Kulkarni

7. Financial Management - S C Saxena

8. Financial Management - Hogland.

Nature of Question Paper

Advanced Accountancy Paper-VII (Financial Management)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Problem	16
Que.4	Problem	16
Que.5	Problem	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - IV
Advanced Costing Paper-VII (Cost Analysis and Decision Making)
(CBP-1228 D)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

CO1: Understand the use of cost in different areas of decision making.

CO2: Analyze the use of cost in pricing decisions.

CO3: Understand the concept of transfer pricing and its applications.

CO4: Demonstrate the application of relevant information in decision making.

Module	Title	Tech. Hrs.
Module I A) Theory	Areas of Decisions Making: Pricing of Product, Inventory Control, Location of Plant, Own or Lease, Sale or Scrap, Retain or Replace, Repair or Renovate, Sale of Further Process, Change V/s Status Quo; Product Decisions- Product Development Decision, Product Policy and Product Distribution Decision; Marketing Decisions.	(15)
B) Practical	Practical: Visit any business unit and understand the process of decision making in respect of any one decision area mentioned above.	
Module II A) Theory	Pricing Decisions: Pricing of Finished Product-Cost Plus Pricing, Rate of Return Pricing, Variable Cost Pricing, Competitive Pricing, Incremental Pricing; Theory of Price, Pricing Policy, Principles of Product Pricing, Pricing Strategies-Market Entry Strategies, Price Discounts and Differentials, Price Discrimination and Geographic Pricing Strategies; Pareto Analysis- Usefulness and Application of Pareto Analysis.	(15)
B) Practical	Practical: Study the pricing policy of finished product in any business unit and prepare the report.	
Module III A) Theory	Relevant Information and Decision Making: Meaning and Nature of Activity Based Costing, Concept of Cost Drivers, Preparation of Cost Statement, Income Statement on the basis of Activity Based Costing as well as Absorption Costing	(15)



B) Practical	Practical: Analyze the use of relevant information by visiting any local firm and elaborate its use in pricing.	
Module IV A) Theory	Transfer Pricing: Concept of Transfer Pricing, Objectives and Requisites of a Sound Transfer Pricing System, Methods of Transfer Pricing- Market Based, Cost Based, Negotiated Transfer Pricing, Dual Prices, Setting Transfer Prices in Different Situations, Disadvantages of Transfer Pricing, Divisional Performance Measurement.	(15)
B) Practical	Practical: Presentation on transfer pricing and divisional performance measurement.	

Reference Books

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting - Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountants of India(Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (FinalCourse)



Nature of Question Paper

Advanced Costing Paper-VII (Cost Analysis and Decision Making)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Practical Problem/ Long answer question	16
Que.4	Practical Problem/ Long answer question	16
Que.5	Practical Problem/ Long answer question	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks

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M. Com. Part - I CBCS
Semester - IV
Business Administration Paper-VII (Functional Areas of Management:
Recent Trends (CBP-1229 D)
Theory: 80Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

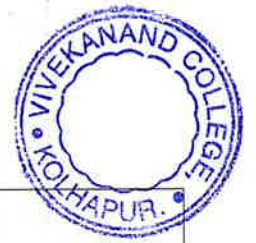
CO1: Be aware regarding the recent trends in functional areas of management.

CO2: Acquaint with the best global practices of HR, Finance, Marketing and Operations.

CO3: Explore the roles of quality Global Manager.

CO4: Demonstrate the application of relevant information in decision making.

Module	Title	Tech. Hrs.
Module I A) Theory	Recent trends in HR: Employee Engagement, Employer Branding, Green HRM, Talent Management, HR Capital, Human Resource Accounting and Auditing, HR Matrices.	(15)
B) Practical	1. Read and understand the balance sheet of any company prepared in accordance with human resource accounting. 2. Write an assignment on talent management and HR metrics	
Module II A) Theory	Recent trends in marketing: Digital Marketing, - Use of Social Media in Marketing, Cause Related Marketing, Viral Marketing- E Mail Marketing Mobile Marketing, Blogging, Video Marketing, Neuro Marketing, Green Marketing, Social Appvertising.	(15)
B) Practical	1. Write an assignment on green marketing / cause related marketing. 2. Go through the advertisement campaigns of companies run through social media and analyze its impact.	
Module III A) Theory	Recent trends in finance: Introduction To IFRS, Forensic Accounting/Activity Based Costing, Balanced Scorecard, Budgeting and Performance Evaluation (Financial and Non-Financial Measures), Value Chain Analysis, Benchmarking.	(15)
B) Practical	1. Analyze the annual reports of MNCs prepared in.	



	accordance with IFRS. 2. Prepare a presentation on budgeting / forensic accounting / benchmarking.	
Module IV A) Theory	Recent trends in operations and quality management: Concept of Quality, Quality Philosophy, Quality Assurance, Quality Control, Inspection, Cost of Quality, Quality Circles, Total Quality Management, ISO Certification.	(15)
B) Practical	1. Enlist the properties for ISO certification OR 2. Write a case study on total quality management	

Learning Resources:

1 Reference Books	1. Chunawalla S. A. and Patel D. R. - Production and Operations Management, Himalaya Publishing House, Mumbai. 2. Paneerselvam R. - quality management, production and operations management,, Himalaya Publishing House, Mumbai. 3. C.A. Kamal Garg - Ind AS and IFRS 4. Advanced accounting - the institute of chartered accountants of INDIA, New Delhi 5. Arora M. N. - cost accounting, vikas publishing, new delhi 6. Ravi m Kishore - cost management, taxmann publications, new delhi. 7. Gary dessler - human resource management. 8. P. subbarao- personnel and human resource management 9. K. aswathappa- human resource management- text and cases 10. V.s.p. rao- human resource management- text and cases
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Nature of Question Paper

Business Administration Paper-VII (Functional Areas of Management: Recent Trends)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.



Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the Blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Practical Problem/ Long answer question	16
Que.4	Practical Problem/ Long answer question	16
Que.5	Practical Problem/ Long answer question	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - IV
Advanced Accountancy Paper-VIII (Taxation) CBP-1230-D
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able-

CO1: Know the basic concept related income tax.

CO2: Understand the process of computing taxable income.

CO3: Practice with e-filing of income tax return and online payment.

CO4: Gain knowledge about GST

Module	Title	Tech. Hrs.
Module I	Definitions, Exemptions & Deductions:	(15)
A) Theory	Definitions under the Income Tax Act,1961, Exemptions under section-10, Deductions from Gross Total Income under chapter-VI A.	
B) Practical	Group discussion can be conducted in the classroom on the contents of module-I	
Module II	Taxable Income and Tax Liability:	(15)
A) Theory	Computation of Taxable Income and Tax Liability of Individual, H.U.F., Firm, Association of Persons and Limited Company.	
B) Practical	Collect data from any individual or any other assessee and compute taxable income and tax liability.	
Module III	Clubbing of Income and Online Tax Governance:	(15)
A) Theory	Clubbing of Income, Set-off and Carry Forward of Losses, E Filing of Returns, Online Payment of Tax.	
B) Practical	Make e-filing of IT return of any individual.	
Module IV	Introduction to GST:	(15)
A) Theory	Introduction to Goods and Service Tax (GST), Concept of GST, Nature and basis of charge, Registration under GST, Valuation of taxable services, Provisions pertaining to returns under GST.	
B) Practical	Group discussion on any point given in module-IV.	



Reference Books

1. Singhania - Student's Guide to Income Tax
2. Prasad Bhagwati - Income Tax Law & Practice
3. Mehrotra H.C. - Income Tax Law
4. Dinkar Pagare - Income Tax Law and Practice
5. Ahuja and Gupta - Systematic Approach to Income Tax

Nature of Question Paper

Advanced Accountancy Paper-VIII (Taxation)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Problem	16
Que.4	Problem	16
Que.5	Problem	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



**M. Com. Part - I CBCS
Semester - IV**

**Advanced Costing Paper-VIII (Contemporary Issues in Cost Accounting) CBP-1231-D
Theory: 80 Teaching Hours Credits - 4**

Course Outcome: After successful completion of this course, the students will be able-

CO1: Understand the concept of Cost Management.

CO2: Know the concepts of Balanced Scorecard, JIT, MRP, ERP and Value Chain.

CO3: Know the concepts of Responsibility Accounting and Performance Evaluation.

CO4: Demonstrate the measures of Performance Evaluation for Strategic Management

Module	Title	Tech. Hrs.
Module I	Strategic Cost Management:	
A) Theory	Concept of Cost Management; Target Costing- Definition, Principles, Benefits, Steps for Implementation and Problems in Implementation; Life Cycle Costing- Definition of Life Cycle and Life Cycle Costing, Rationale and Evaluation of Life Cycle Costing; Kaizen Costing- Definition, Benefits and Concerns, Comparison with Traditional Costing	(15)
B) Practical	Practical: Write and assignment on Target Costing or Life Cycle Costing or Kaizen Costing	
Module II	Responsibility Accounting, Performance Evaluation: Concept of Responsibility Accounting, Types of Responsibility Centers, Performance Evaluation, Financial and Non-Financial Measures of Performance Measurement	(15)
A) Theory		
B) Practical	Practical: Write a Case Study on Performance Evaluation or Transfer Pricing.	
Module III	Balanced Scorecard:	
A) Theory	Concept of Balanced Scorecard, Four Perspectives of BSC (Financial, Customer, Internal Business Process, Learning and Growth), Characteristics, Benefits and Challenges of the Balanced Scorecard, BSC as a tool for Strategic Management.	(15)
B) Practical	Practical: Analyze the four perspectives of Balanced Scorecard for any commercial organization to understand the concept.	
Module IV	JIT, MRP, ERP and Value Chain Analysis: Concept of Just in Time System, Impact and Performance Measurement in JIT, Back flushing in JIT, Concept of Material Requirement Planning, Purpose and Data Requirement of MRP, Concept of Enterprise Resource Planning, Features, Benefits of ERP, Prerequisites of	(15)
A) Theory		



	ERP, Concept of Value Chain Analysis, Competitive Advantage and Customer Value, Strategic Framework for Value Chain Analysis	
B) Practical	Practical: Presentation on JIT/MRP/ERP/Value Chain Analysis.	

Reference Books

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting - Fundamentals and its Applications: Suveera Gill, VikasPublishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountants of India (FinalCourse)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

Nature of Question Paper

Advanced Costing Paper-VIII (Contemporary Issues in Cost Accounting)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Practical Problem/ Long answer question	16
Que.4	Practical Problem/ Long answer question	16
Que.5	Practical Problem/ Long answer question	16
Que.6	Short Notes (Any Two out of Three)	16



Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - IV
Business Administration Paper-VIII (Strategic Management)
Theory: 80 Teaching Hours Credits - 4

Course Outcome: After successful completion of this course, the students will be able to-

CO1: Understand conceptual analytical framework of strategic management.

CO2: Know the strategic management process.

CO3: Search different strategies followed by corporate in the world.

CO4: Understand basic approaches in strategy formulation, implementation, evaluation and control.

Module	Title	Tech. Hrs.
Module I	Definition and Nature of Corporate Planning: Planning, Advantages and Disadvantages, Concept and Definition of Strategy, Strategic Management, Strategic Management Process, Vision Mission, Goals and Objectives, Environment Scanning and Organizational Appraisal.	(15)
A) Theory		
B) Practical	Select a business organization, analyze internal and external environment & present in the class.	
Module II	Strategy Formulation- Corporate Level Strategies - Stability, Growth, Retrenchment & Combination Strategies. Business Level Strategies - Cost Leadership, Differentiation and Focus Strategies Strategic Choice - Process of Strategic Choice, Competitor Analysis, Porters Five Forces Model of Competition, Mckinsey's 7s Framework, GE -9 Cell Model, BCG Matrix.	(15)
A) Theory		
B) Practical	Regularly read newspaper and study the recent strategies of the 5 corporates and submit a report.	
Module III	Strategy Implementation: Interrelationship Between Formulation and Implementation, Resource Allocation, Behavioural - Implementation, Structural Implementation, Functional Implementation, Financial, Marketing, Operations and Personnel Plans and Policies.	(15)
A) Theory		
B) Practical	Visit an industry nearby you and study their functional strategy.	
Module IV	Strategy Evaluation and Control: Strategy Evaluation, Importance, Overview of Strategic Control, Operational Control, Techniques of Strategic Evaluation and Control.	(15)
A) Theory		
B) Practical	In the same industry study their operation control techniques.	



Reference Books

1. Strategic Management & Business Policy- KazmiAzhar - Tata McGraw Hill
2. Crafting and Executing Strategy: The Quest For Competitive Advantage, Thompson, Strickland. Gamble Jain, McGraw Hill Publications.
3. Strategic Management- HittIreland, Hoskisson, Manikutty, Cenage Learning IndiaPvt. Ltd.
4. Strategic Management: Concepts & Cases- UpendraKachru, Excel Books.
5. Strategic Planning: Formulation of Corporate Strategy-V. S. Ramaswamy, S.Macmillan Publishing House Ltd.
6. Business Policy and Strategic Management- P. Subbarao, Himalaya Publications.
7. Strategic Management of E-Business - Stephan Chen, Wiley.

Nature of Question Paper

Business Administration Paper-VIII (Strategic Management)

Marks: 80

Duration: 3 hours.

Instructions:

1. Q. No. 1 and 2 are compulsory
2. Attempt any three questions from Q. No. 3 to 6
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Multiple Choice Questions	08
	Fill in the blanks	04
	True or falls	04
Que.2	Short Answers. (Any Two out of Three)	16
Que.3	Practical Problem/ Long answer question	16
Que.4	Practical Problem/ Long answer question	16
Que.5	Practical Problem/ Long answer question	16
Que.6	Short Notes (Any Two out of Three)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks


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