

Part B
Programme – Master of Commerce (Semester I) (NEP)

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
M.Com.-NEP/11	Research Methodology & Intellectual Property Rights	60

Course Outcomes: After going through the syllabus of "Research Methodology & Intellectual Property Rights", the students will be able to:

1. Give an overview of the research methodology and explain the technique of defining a research problem
2. Explain the functions of the literature review in research.
3. Explain carrying out a literature search, its review, developing theoretical and conceptual frameworks and writing a review.
4. Explain various research designs and their characteristics.
5. Explain the details of sampling designs, measurement and scaling techniques and also different methods of data collections.
6. Explain several parametric tests of hypotheses and Chi-square test.
7. Explain the art of interpretation and the art of writing research reports.
8. Explain various forms of the intellectual property, its relevance and business impact in the changing global business environment.
9. Discuss leading International Instruments concerning Intellectual Property Rights.

Unit	Contents	No. of Periods
I	1.1 Research Methodology: Introduction, Meaning of Research, Objectives of Research, Types of Research, Research Approaches, Significance of Research, Research Methods versus Methodology, Research and Scientific Method, Research Process, Criteria of Good Research, Problems Encountered by Researchers in India. 1.2 Defining the Research Problem: Research Problem, Selecting the Problem, Necessity of Defining the Problem, Technique Involved in Defining a Problem, An Illustration. 1.3 Reviewing the literature: Place of the literature review in research, enabling contextual findings, Review of the literature, searching the existing literature, reviewing the selected literature, developing a theoretical framework, developing a conceptual framework, Writing about the literature reviewed.	12
II	2.1 Research Design: Meaning of Research Design, Need for Research Design, Features of a Good Design, Important Concepts Relating to Research Design, Different Research Designs, Basic Principles of Experimental Designs, Important Experimental Designs. Data Collection: Introduction, Experimental and Surveys, Collection of Primary Data, Collection of Secondary Data, Selection of Appropriate Method for Data Collection, Case Study Method. 2.2 Variables: Quantitative and Qualitative, Controllable and Uncontrollable, Dependent and Independent	12
III	3.1 Design of Sample Surveys: Design of Sampling: Introduction, Types of Sampling, Sampling and Non-sampling Errors, Sample Survey versus Census Survey. 3.2 Measurement and Scaling: Qualitative and Quantitative Data, Classifications of Measurement Scales, Goodness of Measurement Scales, Sources of Error in Measurement, Techniques of Developing Measurement Tools, Scaling, Scale Classification Bases, Scaling Techniques, Multidimensional Scaling, Deciding the Scale.	12

IV	4.1 Testing of Hypotheses: Hypothesis, Basic Concepts Concerning Testing of Hypotheses, Testing of Hypothesis, Test Statistics and Critical Region, Critical Value and Decision Rule, Procedure for Hypothesis Testing, Hypothesis Testing for Mean, Proportion, Variance, for Difference of Two Mean, for Difference of Two Proportions, for Difference of Two Variances, P-Value approach, Power of Test, Limitations of the Tests of Hypothesis. Chi-square Test: Test of Difference of more than Two Proportions, Test of Independence of Attributes, Test of Goodness of Fit, and Cautions in Using Chi Square Tests.	12
V	5.1 Interpretation and Report Writing: Meaning of Interpretation, Technique of Interpretation, Precaution in Interpretation, Significance of Report Writing, Different Steps in Writing Report, Layout of the Research Report, Types of Reports, Oral Presentation, Mechanics of Writing a Research Report, Precautions for Writing Research Reports, Referencing, its types and essence. 5.2 Intellectual Property: The Concept, Intellectual Property System in India, Development of TRIPS Complied Regime in India, Patents Act, 1970, Trade Mark Act, 1999, The Designs Act, 2000, The Geographical Indications of Goods (Registration and Protection) Act 1999, Copyright Act, 1957, The Protection of Plant Varieties and Farmers' Rights Act, 2001 (relating to Commerce and Industry)	12

Reference Books:

1. Research Methodology: Methods and Techniques, C.R. Kothari, Gaurav Garg New Age International 4th Edition, 2018
2. Research Methodology MCQs, Dr. Sonal Chandak, Dr. Jayant Kumar Gupta, Balaji Prakashan, Nagpur.
3. Research Methodology a step-by-step guide for beginners. (For the topic Reviewing the literature under module 2) Ranjit Kumar SAGE Publications Ltd 3rd Edition, 2011
4. Study Material (For the topic Intellectual Property under module 5) Professional Programme Intellectual Property Rights, Law and Practice, The Institute of Company Secretaries of India, Statutory Body Under an Act of Parliament, September 2013
5. Research Methods: the concise knowledge base, Trochim, Atomic Dog Publishing 2005
6. Conducting Research Literature Reviews: From the Internet to Paper Fink A Sage Publications 2009
7. Research Methodology, Dr. Ashish Mohata, Rohit D. Akolkar and Anita Vishwakarma, Apex Publication, Jaipur
8. डॉ. भांडारकर, पु. ल. , 'सामाजिक संशोधन पध्दती', महाराष्ट्र ग्रंथ निर्मिती मंडळ , नागपूर मेथोडोलॉजी अँड टेकनिक ऑफ रिसर्च (१९८७)
9. 'डॉ. वर्मा, आर. के . एँड डॉ. वर्मा, गोपाल', अनमोल पब्लिकेशन, न्यू दिल्ली इंडिया (१९८८)
10. 'डॉ. बोधनकर सुधीर, अलोनी विवेक'
11. सामाजिक संशोधन पध्दती , साईनाथ प्रकाशन नागपूर (१९९३)
12. 'प्रा. ठाकूर, देवेंद्र', 'रिसर्च मेथोडोलॉजी इन सोशल सायन्स'-(१९९३) दीप एँड दीप पब्लिकेशन न्यू दिल्ली .

Part B
Programme: Master of Commerce (Semester: I) NEP

Code of Subject	Title of Subject	Total Numbers of Periods
M.Com. NEP/14	Service Marketing	75

Course Outcome:

1. Students will understand seven phases of marketing of service in depth.
2. Student will understand strategic issues peculiar of service marketing.
3. Students will understand an importance of new and innovative concepts of CRM, especially E-CRM.
4. Demonstrate ideacreationandimplementationofCRMfordifferentservicesector.

Unit	Content	No. of Periods
I	SERVICES MARKETING 1.1 Nature and type of services. 1.2 Difference between service sand goods marketing. 1.3 Services marketing triangle. 1.4 Micro and macro environment for services marketing.	15
II	SERVICES MARKETING PROCESS. 2.1 Service market segmentation, Targeting and positioning. 2.2 Services marketing mix-Need, Pricing of services. 2.3 Promotion and Distribution of services. 2.4 Matching of demand for supply o fservices.	15
III	SERVICEMARKETINGAPPLICATIONS. 3.1 Marketing off in ancial services. 3.2 Marketing of hospital. 3.3 Marketing of tourism. 3.4 Marketing of educational services.	15
IV	CUSTOMER RELATIONSHIP MANAGEMENT 4.1 Relationship Marketing-Meaning, nature and scope. 4.2 Types of relational exchanges. 4.3 Attributes and determinants of relational exchange. 4.4 Reasons for relationship marketing.	15
V	DEVELOPING AND MANAGING RELATIONSHIP 5.1 Customer Expectation and Perception 5.2 Relationship strategies. 5.3 Implementing customer relationship management. 5.4 CorporatesocialResponsibilityandCRM.	15

BOOKS RECOMMENDED

1. TheEssenceofServices Marketing,byPayneandAdrian.PrenticeHall.
2. ServicesMarketing,byZeithaml.McGrawHill,Inc,NewYork.
3. ServicesMarketingbyS.M.Jha. HimalayaPublishingHouse.
4. CustomerRelationshipManagement,byJagdishSeth et.al.TataMcGrawHillNewDelhi
5. CustomerRelationshipManagementEssentials,byJohnW.Gosney. PrenticeHall
6. ServicesMarketingandCustomerRelationshipManagement, byDr.L.K.Karangale&Dr.P.N.Ladhe; PayalPrakashranNagpure

Part B
Programme: Master of Commerce (Semester I) (NEP)

Code of Subject	Title of Subject	Total Numbers of Periods
M.Com.- NEP/12	Managerial Economics	60

Course Outcomes:

1. To know the concepts of managerial economics economic and managerial theory
2. To provide the knowledge of demand analysis and consumer choice theory.
3. To understand production function and law of supply
4. To acknowledge price determination and pricing practices
5. To enable students to understand business cycles.

Unit No.	Contents	No. of Periods
Unit-1	Nature & scope of Managerial Economics: Concepts of Managerial Economics. Economic theory & Managerial theory. Role & responsibilities of Managerial Economists	12
Unit-2	Fundamental Principles- Opportunity cost principle, Equi-marginal principle. : Demand Analysis: Individual & market, Law of demand. Elasticity of demand its meaning and importance. Price elasticity, Income elasticity & Cross elasticity Using elasticity. in Managerial decisions. Theory of consumer choice: Indifference approach-theory of consumer choice under risk. Demand estimation & forecasting.	12
Unit-3	Production Theory: Production function. Production with one and two variable inputs. Economics and dis-economics of scale. Short & Long run cost functions. Law of variable proportions. Law of supply, supply, cost and managerial decisions.	12
Unit-4	Price determination & pricing practices. Characteristics of different market structures, Objectives of firm. Price determination in short-run and long run under perfect competition. Monopolistic competition, oligopoly and monopoly. Price-discrimination.	12
Unit-5	Business cycles: Nature and phases of business cycle. Theories of business cycles. Monetary innovation. Management of Cyclical Fluctuations - Fiscal and Monetary Policies. Inflation: Characteristics and types. inflation in terms of demand pull and cost push factors. Effects of Inflation.	12

Reference Books: -

1. Chopra O.P: Managerial Economics: Tata McGraw Hill, Delhi. Petersen, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall Delhi
2. Varshney R.L. and Maheshwari K.L: Managerial Economics Sultan Chand and Sons, New Delhi.
3. Dwivedi D.N: Managerial Economics, Vikas Publishing House, New Delhi.
4. Adhikary M: Managerial Economics, Excel Books, New Delhi. Mehta P.C : Managerial Economics, Sultan Chand and Sons, New
5. Baumol W.J.: Economic Theory and operations Analysis, Prentice hall of India Pvt. Ltd. New Delhi.
6. Dwivedi K.K: Modern Economic Theory.
7. एस.पी.दुबे. वि.सी. सिन्हा - अर्थशास्त्रकेसिध्दांत
8. डॉ. एस. एच्. अग्रवाल- अर्थशास्त्रकेसिध्दांत
9. डॉ. श्रीनिवासखांदेवाले - किंमतसिध्दांत
10. केळकरवभावेमुल्यसिध्दांत
11. प्रा. रामदासमाहोरेव्यापारचक्राचेसिध्दांत
12. श्रीसाबळेवसौ. साबळेव्यापारचक्राचेसिध्दांत

Part B

Programme: Master of Commerce (Semester I) NEP

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
M.Com.-NEP/13	Advance Cost Accounting	60

Course Outcomes: After going through the subject Advance Cost Accounting, the student will be able to:

1. Understand the basics of Cost Accounting. Apply techniques to ascertain Cost Per Unit and Selling Price and solve typical problems related to cost determination.
2. Demonstrate knowledge of Machine Hour Rate and its application in calculating the cost of production.
3. Analyze and maintain Operating Cost Accounts, focusing on the context of the Transport service industry.
4. Differentiate between Job Costing and Batch Costing, and identify scenarios suitable for each method. Create cost estimates for specific jobs and batches, incorporating overhead allocation.
5. Comprehend the principles and methods of Contract Costing, particularly in relation to long-term projects.
6. Understand the concepts and processes involved in Process Costing, particularly in industries with continuous production.
7. Define Cost Audit and its role in ensuring cost control and efficiency. Evaluate the advantages and scope of Cost Audit, differentiating it from Financial Audit. Analyze the step-by-step Cost Audit procedure, including planning, execution, and documentation. Prepare a comprehensive Cost Audit Report, highlighting findings, recommendations, and potential areas of improvement.

Through this course, students will gain the necessary knowledge and skills to effectively manage costs, perform cost analysis, and conduct cost audits, making them valuable assets in financial decision-making processes within organizations.

Unit	Contents	No. of Periods
I	1.1 Cost Accounting – Meaning, Characteristics, Importance and Scope 1.2 Typical Problems on ascertainment of Cost Per Unit and Selling Price using Statement of Cost.	12
II	2.1 Reconciliation of Statement of Cost and Financial Accounts	12
III	3.1 Machine Hour Rate 3.2 Operating Cost Accounts (Transport service only)	12
IV	4.1 Contract Costing 4.2 Process Costing	12
V	5.1 Cost Audit – Concept and Definition, Advantages, Scope, Kinds of Audit, Distinction between Financial and Cost Audit. 5.2 Cost Audit Procedure, Programme, Cost Audit Report.	12

Reference Books:

1. Lalla B. M. Nigam & Shirma G. L. : Advanced Cost Accounting Himalaya Publishing House New Delhi
2. Jain S. P. & Narang K. L. : Cost Accounting, Kalyani Publishers, New Delhi
3. Jawaharlal: Cost Accounting Tata McGraw Hill Publishing Co. Ltd., New Delhi
4. Shukla M. C., Grewal T. S. & Gupta M. P. : Cost Accounting, S. Chand & Co. Pvt. Ltd.
5. Rathnam P. V. : Advanced Costing Adviser, Kitab Mahal, Allahabad
6. J. Made Gowda: Advanced Cost Accounting, Himalaya Publishing House, New Delhi
7. Gupta M. P. Cost Accounting, S. Chand & Co. Ltd. New Delhi
8. Agrawal M. R. : Cost Accounting, Garima Prakashan, Jaipur
9. Agrawal M. L. : Advanced Cost Accounting, Sahitya Bhawan Publication, Agra

Part - B
Programme: Master of Commerce (Semester I) (NEP)

Code of Subject	Title of Subject	Total number of periods
M.Com. NEP/15-A	Banking and Insurance Service	75

Course Outcomes

1. To understand the structure & function of banking and insurance service
2. To enable students to understand the functions, importance and kinds of bank and insurance.
3. Application of Bank and insurance.
4. To understand the types of banking and insurance.
5. To understand the banking and insurance sectors in Indian economy.

Unit	Content	No. of Periods
I 1.1 1.2 1.3 1.4	COMMERCIAL BANKS: 1.1 Functions, credit creation, nationalisation of commercial banks. 1.2 Mobilization of Resources 1.3 Current Trend in giving loans, N.P.A. 1.4 Computerisation of Bank, E-banking, ATM and their impact on performance	15
II 2.1 2.2 2.3 2.4	Reserve Bank of India: 2.1 R.B.I.: functions and Instruments of Credit control 2.2 Monetary Policy of RBI 2.3 RBI and Banking Sector, RBI and IRDA 2.4 Role of RBI in the development of economy	15
III 3.1 3.2 3.3 3.4	NATURE AND SCOPE OF INSURANCE: 3.1 Need and importance of insurance, general principles of insurance 3.2 Insurance as a Social and Business security tool 3.3 Procedure regarding formation of Insurance policy and Claims 3.4 Privatisation of Insurance and its effects.	15
IV 4.1 4.2 4.3 4.4	KIND OF INSURANCE: 4.1 Life Insurance, Fire Insurance, Marine Insurance 4.2 Crop Insurance, Livestock Insurance. 4.3 Other forms of Insurance cover: Motor, Personal, Accident. 4.4 Sickness and other liability cover.	15
V 5.1 5.2 5.3 5.4	LEGISLATION OF LIFE AND GENERAL INSURANCE 5.1 Contribution to Economic development of LIC and General Insurance 5.2 Development, working and Functions of IRDA, IDBI, ICICI. 5.3 Role of LIC and General Insurance in the development of Indian economy 5.4 SWOC Analysis OF LIC and General Insurance	15

REFERENCE BOOKS :

- 1) *Banking and Insurance* : - *Banking and Insurance*, *Banking*, *Insurance* *Banking and Insurance* *Banking and Insurance*.
- 2) *Banking and Insurance* *Banking and Insurance* *Banking and Insurance*, :- *Banking* :- *Banking*.
- 3) *Public sector Banking* : k.N.Kabra and R.R.Suresh.
- 4) *The Reserve Bank of India functions and working* :- Reserver Bank of India Publication.
- 5) *Insurance in India* :- R.M.Roy.
- 6) *Insurance, Principles and practice*:- R.S.Sharma .
- 7) *Marine Insurance*:- keats .

Part B
Programme: Master of Commerce (Semester II) NEP

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
M.COM. NEP/23	Organizational Behaviour and Development	60

Course Outcomes:

1. Student Understand decision making process both at individual level and ingroup.
2. Student Understand Power, Politics, and Accomplishing organizational goals.
3. Students demonstrate ability to manage conflicts.
4. Students will determine Leadership style according to the situation.

Unit	Content	No.ofPeriods
I	INDIVIDUAL BEHAVIOUR 1.1 Attitudes -conceptandformation, Perception-concept,process. 1.2 Learning-meaningandtheories. Personality-meaningandtraits 1.3 Transactionalanalysis-concept,typesoftransactions 1.4 Motivation-Conceptand MaslowandHerzbergtheories.	12
II	GROUPBEHAVIOUR 2.1 Groupdynamics-meaningandimportance. 2.2 Typesofgroupsandgroupformation 2.3 LeadershipStyle- MeaningandConcept. 2.4 Principlecenteredapproachtoteamdevelopment	12
III	ORGANIZATIONALBEHAVIOUR 3.1 Organizationalcommunication-process,typesandbarriers 3.2 Organizationalconflict-meaning,sourcesandtypes, Measures of Conflict Resolution 3.3 Organizationalchange-concept,need, andresistancetoChange 3.4 Organizationaldiagnosis-conceptandtechnique.	12
IV	Organization Development: 4.1 Concept and Theory of Development, 4.2 Managing OD Process 4.3 Steps in OD, General OD Competencies, 4.4 OD Skills, Evaluation of OD	12
V	Organizational Interventions: 5.1Designing Interventions 5.2 Interpersonal Interventions 5.3Team Interventions 5.4 Inter-group Interventions	12

BOOKSRECOMMENDED

1. Theory of OD & Change; Cummings/Worley Cengage Learning
2. OD Behavior Science, Intervention for Org. Improvement; Wendell L.French (ecil H. Bell Jr.),PHI
3. Human Resource Management; P Subba Rao, HPH
4. HRD (Foundation framework Application) Werner Destmone, Cengage Learning
5. OrganizationalBehaviorbyS.S.Khanka.S.Chand&Company.
6. OrganizationalBehaviorbyNewsroomandDavis.TataMcGrawHill

Part B

Programme: Master of Commerce (Semester II) NEP

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
M. Com. NEP/21	Accounting for Managerial Decisions	60

Course Outcomes: After going through the subject Accounting for Managerial Decisions, the student will be able to:

1. Understand the basics of management accounting and its role in the overall field of accounting and understand the position, role, and responsibilities of a management accountant.
2. Define, understand the necessity, advantages, and limitations of ratio analysis. Classify and interpret different types of ratios for assessing liquidity, activity, leverage, and profitability
3. Understand the basics of fund flow statement. Learn the procedure for preparing a fund flow statement. Understand the purpose and importance of a cash flow statement. Follow the guidelines of Accounting Standard (AS-3) for preparing a cash flow statement.
4. Understand standard costing as a control technique in cost accounting. Explain the method of cost control and the objectives of standard costing. Analyze the relationship between standard costing and budgetary control. Learn the process of setting and revising standards.
5. Define variance and its importance in cost analysis. Identify and calculate material variance and labor variance. Analyze the relevance of variances in budgeting and standard costing.
6. Differentiate between marginal costing and absorption costing. Understand cost-volume-profit analysis in marginal costing.
7. Explain the assumptions and practical applications of break-even analysis. Apply break-even analysis in decision-making scenarios such as sales mix, make or buy decisions, and product line discontinuation. Solve problems related to marginal costing and break-even analysis.
8. Define budget and understand its essentials. Identify different types of budgets (functional, master, etc.), the concepts of fixed and flexible budgets and solve problems related to cash budget and flexible budget.
9. Define the purpose and objectives of reporting to management. Identify the reporting needs at different managerial levels. Discuss types of reports and modes of reporting. Explain the reporting requirements at various management levels

Unit	Contents	No. of Periods
I	<p>1.1 Introduction to Management Accounting:- Management Accounting as a area of accounting, Objectives, Nature and Scope of Financial Accounting, Cost Accounting and Management Accounting. Management Accounting and Managerial Decision, Management Accountant's Position, Role and responsibilities.</p> <p>1.2 Analysis and interpretation of Financial Statement: - Ratio Analysis: Definition, objects, importance, advantages, limitations, classification and interpretation of ratios.</p> <p>1.3 Problems on Computation of Balance Sheet ratios: -</p> <p>1.3.1 Liquidity Ratio (Short Term Solvency Ratio): Current Ratio and Acid Test Ratio</p> <p>1.3.2 Activity Ratio/ Turnover Ratio: Stock (Inventory) Turnover Ratio, Debtors Turnover Ratio, Fixed Asset Turnover Ratio</p> <p>1.3.3 Leverage Ratio: Proprietary Ratio, Debt Equity Ratio, Fixed Asset Ratio</p> <p>1.3.4 Profitability Ratio: Return on Capital Employed Ratio, Earning Per Share Ratio</p>	12
II	<p>2.1 Fund Flow Statement:</p> <p>2.1.1 Definition, object and utility of Fund Flow Statement</p> <p>2.1.2 Preparation of Fund Flow Statement</p> <p>2.2 Cash Flow Statement: Definition object and utility of Cash Flow Statement</p> <p>2.2.1 Preparation of Cash Flow Statement as per AS-3</p>	12
III	<p>3.1 Standard Costing: Standard Costing as control technique, Methods of Cost Control, Objectives of Standard Costing Method, Relationship between Standard Costing and Budgetary control, Setting of standard and their revision. Advantages and limitations of Standard Costing Method.</p> <p>3.2 Analysis of Variance: Meaning, Importance, Kinds of variances and their uses, Material, Labour and Overhead Variance, Comparison between Budgeting and</p>	12

	Standard Costing 3.2.1 Problems on Material Variance and Labour Variance	
IV	<u>Marginal Costing and Break Even Analysis</u> :- 4.1 Concept of Marginal Costing and Absorption Costing, Marginal Costing V/S Direct Costing, Cost Volume Profit Analysis. 4.2 Break Even Analysis, Assumption and practical application of Break Even Analysis, Decisions regarding sales mix, make or buy decision and discontinuation of a product line etc. 4.3 Problems on Marginal Costing and Break Even Analysis	12
V	5.1 <u>Budget</u> :- 5.1.1 Budgeting:- Definition of Budget, Essentials of Budgeting, Type of Budget, Functional, Master, etc. Fixed and flexible budget 5.1.2 Problems on Flexible Budget and Cash Budget 5.2 Reporting to Management: Definition, Objectives of reporting. Reporting need at different managerial level, Types of Reports, Modes of Reporting, Reporting at different levels of Management	12

Reference Books:

1. Singhavi NP, Tated RM, Chandak SS, Dahake RR, Management Accounting, Himalaya Publishing House, ISBN: 978-93-5495-247-0.
2. Gupta S. P. : Management Accounting, Sahitya Bhawan Publicatiob, Agra
3. Khan M. Y & Jain P. K. : Management Accounting, Tata Mc Graw-Hill Publishing Co. Ltd. New Delhi
4. Manmohan & Goyal S. N. Principles of Management Accounting, Sahitya Bhawan Publicatiob, Agra
5. Management Accounting: By- Anthony, Robert. (Publisher- Tarapore-wala, Mumbai)
6. Introduction to Management Accounting: By- Homgran, C.T.Gary,L.Dundem and William O.Stration. (Publisher-Prentice Hall, Dellii)
7. Management Accounting: By - Pandey I.M.(Publisher- VaniPublication,Delhi)
8. Management Accounting: By-Hingorani.
9. Mangate BS, A Book of MCQs on Cost and Management Accounting, Eagle Leap Printer and Publisher Pvt. Ltd., Pune.
10. Fundamentals of Management Accounting: By-R.K.Ghoshand&G.S.Gupta.
11. Outline of Management Accounting: By-R.L.Gupta
12. Sawalika R. K. & Dr. R. P. Ingole: Management Accounting, Das GanuPrakashan, Nagpur.
13. Management Accounting: Dr. K. L. Gupta Sahitya Bhawan publication, Agra
14. प्रबंधकीयलेखांकन : अग्रवालजे . के . गुप्ताएवंआर . के , . रमेशबुकडेपो , जयपुर

Part B
Programme: Master of Commerce (Semester II) NEP

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
MCOM NEP-22	Strategic Management	60

Course Outcomes

1. Demonstrate decision making ability and dynamism.
2. Will understand major theories, background work, concept and research output in the field of strategies management.
3. Demonstrate proper meaning of the tools and techniques used by executives in executing strategies and will appreciate its integrative and interdisciplinary nature.
4. Demonstrate practical situation for diagnosing and solving organizational issues.
5. Relate theories and device application of it.

Unit	Content	No. of Periods
I	<p>CONCEPT OF STRATEGY</p> <p>1.1 Concept of strategic management, Definition, Goals and Objectives of Strategies, Strategic Management Process,</p> <p>1.2 Models and Phases of Strategic Management Process, McKinsey's 7-S Framework. Evolution of Corporate Policy in India.</p> <p>1.3 Approaches to strategic decision-making, Levels of strategies,</p> <p>1.4 Vision, Mission, Purpose, Goals and Objectives.</p>	12
II	<p>ENVIRONMENTAL ANALYSIS AND DIAGNOSIS.</p> <p>2.1 Concepts of environment and component of environment</p> <p>2.2 Environment scanning and appraisal</p> <p>2.3 Organizational appraisals</p> <p>2.4 Strategic advantage analysis and diagnosis., SWOC analysis.</p>	1
III	<p>STRATEGY FORMULATION</p> <p>3.1 Modernization and diversification, Digitalization Strategies.</p> <p>3.2 Integration, merger, and takeover.</p> <p>3.3 Joint Venture, Strategic Alliance, Turn-Around Management</p> <p>3.4 Disinvestments and Liquidation.</p>	12
IV	<p>FUNCTIONAL STRATEGIES</p> <p>4.1 Strategic Choice, Process of Strategic Choice,</p> <p>4.2 Tools & Techniques of Strategic choice, Factor affecting strategic choice.</p> <p>4.3 Production & Marketing Strategies</p> <p>4.4 Human Resource and Financial Strategies.</p>	12
V	<p>IMPLEMENTATION & EVALUATION OF STRATEGIES</p> <p>5.1 Analysis - Portfolio Analysis and Display Matrices: BCG Matrix and GE Nine-Cell Matrix, PLC Analysis.</p> <p>5.2 Issues in strategy implementation.</p> <p>5.3 Interrelationship between strategy formulation and implementation.</p> <p>5.4 Strategic control-Techniques of strategic evaluation of Control</p>	12

BOOKS RECOMMENDED

- 1) Strategic Management and Business Policy, Azhar Kazmi 2010 9th reprint, 4th Edition, McGraw Hill Companies, New Delhi
- 2) David, Fred; Strategic Management: Concepts and Cases; PHI Learning. Fifteenth edition.
- 3) Cherunilam, Francis, Strategic Management, 7th ed., 2003, Himalaya Publishing House.
- 4) Stewart Clegg, Chris Carter, Martin Kornberger & Jochen Schweitzer: Strategy - Theory and Practice (Sage Publication, South Asia Edition)
- 5) Strategic Management – Concepts and Cases, S. C. Bhattacharya, 1998 edition, Wheeler Publishing, N. Delhi
- 6) Strategic Management, M. Jeyarathnam, 3rd Edition (2008), Himalaya Publishing House, Mumbai
- 7) Wheelen, L. Thomas and Hunger, David J.; Strategic Management and Business Policy, Crafting and Executing Strategy; Pearson Education, Thirteenth edition.
- 8) Business Organisation Management – Mr. Mahesh Choudhari
- 9) Business Organisation & Management – Kaul V.
- 10) Business Organisation & Management – Tulsain P. and Pandey V.

Part B

Syllabus Prescribed for Ist Year Post Graduate Programme (NEP)

Programme: Master of Commerce Ist Year Semester II- NEP

Semester II:

Code of Course: Subject	Title of Course: Subject	Total No. of Periods
M.Com. NEP/24-C	Working Capital Management	60

Course Outcomes:

1. Knowledge and Application: Equip participants with a thorough understanding of working capital management concepts, enabling them to apply appropriate strategies in real-world business scenarios.
2. Financial Health Assessment: Enable participants to use working capital management ratios to assess the financial health of a company and make informed decisions.
3. Efficiency and Liquidity: Develop skills to optimize working capital to ensure both operational efficiency and liquidity.
4. Risk Management: Teach participants how to effectively manage cash flow, marketable securities, and short-term financing to mitigate financial risks.
5. Problem-Solving: Provide participants with problem-solving skills to address working capital-related challenges and opportunities.
6. Practical Implications: Illustrate the practical implications of working capital management for businesses and their day-to-day operations.

By the end of this course, participants will have gained comprehensive knowledge and practical skills in working capital management, enabling them to make well-informed financial decisions and contribute to the financial success of their organizations.

Unit	Contents	No. of Periods
I	Introduction to Working Capital Management Concept and nature of working capital; Concept of working capital management; Types of working capital; Importance of working capital; Determinants of working capital, Limitations of Deficit and surplus working capital	12

II	Nature of working capital financing; Short-term versus long-term financing; Sources of short-term financing: accruals, trade credit, bank loan, commercial papers, accounts receivable financing (pledging and factoring), inventory financing (floating lien, chattel mortgage, trust receipt loan and warehouse financing); Factoring, Cost of sources of short-term financing; Factors to be considered in working capital financing.	12
III	Planning for working capital; operating environment of working capital; Concept of working capital cycle; Computation of working capital cycle; Determination of working capital; working capital management ratios: ratios measuring liquidity, ratios measuring structure, and ratios measuring efficiency; Working capital and inflation; Managing the components of working capital.	12
IV	Overview of cash management; Significance of cash management; Motives for holding cash Cash management models: Baumol model, Miller–Orr model; Meaning of marketable securities; Common investment instruments; Variables in marketable securities selection; Investment in marketable securities: the marketable securities portfolio, selecting securities for the portfolio.	12
V	Problems on Working Capital Cycle, Problems on Increase or Decrease in Working Capital	12

Reference Books:

1. Gupta RK, Gupta Himanshu, Working Capital Management & Finance: A Handbook For Bankers And Finance Managers, NotionPress
2. Working Capital Managerment Paperback English Latest Edition,,: Dr. Sawalia BM,
3. Tulsian PC, & Others, Financial Management, S. Chand
4. Financial Management, R. Sharma, ISBN Code - 978-93-87601-58-1, Laxmi Narain Agrawal

5. Finance For Nonfinancial Managers, Murugesan Ramaswamy, ISBN 13-9789354735523

Sant Gadge Baba Amravati University, Amravati FACULTY :
Scheme of Teaching, Learning, Examination & Evaluation leading to Two Years PG Degree Master of Commerce (2023 - 2024)
(Two Years- Four Semesters Master's Degree Programme- NEPv23 with Exit and Entry Option
M.Com First Year Semester- I

S. N.	Subject	Type of Course	Subject Code	Teaching & Learning Scheme							Duration Of Exam Hours	Examination & Evaluation Scheme								
				Teaching Period Per Week				Credits				Maximum Marks					Minimum Passing			
				L	T	P	Total	L/T	Practical	Total		Theory		Practical		Total Marks	Marks Internal	Marks External	Grade	
												Theory Internal	Theory +MCQ External	Internal	External					
1	Research Methodology and IPR	Th-Major	M.com NEP-11	4			4	4		4	3	30	70			100	12	28	P	
2	DSC-I. Managerial Economics	Th-Major	M.com NEP-12	5			5	5		5	3	30	70			100	12	28	P	
3	DSC-II. Advance Cost Accounting	Th-Major	M.com NEP-13	5			5	5		5	3	30	70			100	12	28	P	
4	DSC-III. Service Marketig	Th-Major	M.com NEP-14	4			4	4		4	3	30	70			100	12	28	P	
Any One of the Following (DSE)																				
5	DSE-I. 1) Banking & Insurance Services / MOOC	Th-Major Elective	M.com NEP-15 A	4			4	4		4	3	30	70			100	12	28	P	
6	DSE-I. 2) Accounting for material Labour / MOOC	Th-Major Elective	M.com NEP-15 B	4			4	4		4	3	30	70			100	12	28	P	
7	DSE-I. 3) Brand Management/ MOOC	Th-Major Elective	M.com NEP-15 C	4			4	4		4	3	30	70			100	12	28	P	
8	DSE-I. 1) Indirect Tax Law / MOOC	Th-Major Elective	M.com NEP-15 D	4			4	4		4	3	30	70			100	12	28	P	

9	# On Job Training, Internship/ Apprenticeship; Field projects Related to Major @ during vacations cumulatively	Related to DSC		120 Hours cumulatively during vacations of Semester I and Semester II					4*									P*
10	Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts During Semester I, II, III and IV	Generic Optional		90 Hours Cumulatively From Sem I to Sem IV														
	TOTAL			22			22	22		22						500		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: **Prq**, Theory : **Th**, Practical/Practicum: **Pr**, Faculty Specific Core: **FSC**, Discipline Specific Core: **DSC**, Discipline Specific Elective: **DSE**, Laboratory: **Lab**, **OJT**: On Job Training; Internship/ Apprenticeship; Field projects: **FP**; **RM**: Research

Methodology; Research Project: **RP**, **Co-curricular Courses: CC**

Note : # On Job Training, Internship/ Apprenticeship; Field projects **Related to Major (During vacations of Semester I and Semester II) for duration of 120 hours mandatory to all the students, to be completed during vacations of Semester I and/or II. This will carry 4 Credits for learning of 120 hours. Its credits and grades will be reflected in Semester II credit grade report.**

Note: **Co-curricular Courses:** In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Short term course, Scientific Surveys, Societal Surveys, Field Visits, Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cumulatively during **Semester I, II, III and IV. Its credits and grades will be reflected in semester IV credit grade report.**

				Exit Option with a PG Diploma with 4 Credits On-the-job training/internship in the respective Major subject															
				• Student has to earn Total minimum 4 Credits cumulatively during Vacations of Semester I and Semester II from internship in order to exit after First Year with PG Diploma (42-44 Credits) after Three Year UG Degree															
	TOTAL			16	4	2	22			18+4*							400		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: **Prq**, Theory : **Th**, Practical/Practicum: **Pr**, Faculty Specific Core: **FSC**, Discipline Specific Core: **DSC**, Discipline Specific Elective: **DSE**, Laboratory: **Lab**, **OJT**: On Job Training: Internship/ Apprenticeship; Field projects: **FP**; **RM**: Research Methodology; Research Project: **RP**, **Co-curricular Courses**: **CC**

Note : # On Job Training, Internship/ Apprenticeship; Field projects **Related to Major (During vacations of Semester I and Semester II) for duration of 120 hours mandatory to all the students, to be completed during vacations of Semester I and/or II.**

This will carry 4 Credits for learning of 120 hours. Its credits and grades will be reflected in Semester II credit grade report.

Note: **Co-curricular Courses**: In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Short term course, Scientific Surveys, Societal Surveys, Field Visits, Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cumulatively during **Semester I, II, III and IV. Its credits and grades will be reflected in semester IV credit grade report.**

Sant Gadge Baba Amravati University Amravati FACULTY :
Scheme of Teaching, Learning, Examination & Evaluation leading to Two Years PG Degree Master of -----() following Three Years UG Programme wef 2023-24
(Two Years- Four Semesters Master's Degree Programme- NEPv23 with Exit and Entry Option
M. --- (-----) Second Year Semester- III

S. N.	Subject	Type of Course	Subject Code	Teaching & Learning Scheme							Duration Of Exam Hours	Examination & Evaluation Scheme						
				Teaching Period Per Week				Credits				Maximum Marks			Total Marks	Minimum Marks		
				L	T	P	Total	L/T	Practical	Total		Theory		Practical				
							Theory Internal	Theory+ MCQ External	Internal	External		Marks Internal						
1	Contemporary Applied Technological Advancements in Research relevant/supportive to Major DSC-I.3	Th-Major		4			4	4		4	3	30	70			100	12	
2	DSC-II.3	Th-Major		4			4	4		4	3	30	70			100	12	
2	DSC-III.3	Th-Major		3			3	3		3	3	30	70			100	12	
3	DSE-III /MOOC	Th-Major Elective		3			3	3		3	3	30	70			100	12	
																	Minimum Marks	
4	DSC-I.3 Lab/Pr	Pr-Major				2	2		1	1	3			25	25	50	2	
5	DSC-II.3 Lab	Pr-Major				2	2		1	1	3			25	25	50	2	
5	DSC-III.3 Lab	Pr-Major				2	2		1	1	3			25	25	50	2	
6	DSE-III Lab /MOOC Lab	Pr-Major Elective				2	2		1	1	3			25	25	50	2	
7	Research Project Phase-I	Major			2	4	6	2	2	4				50	--	50	2	
8	Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts During Semester I, II, III and IV	Generic Optional		90 Hours Cumulatively From Sem I to Sem IV														
	TOTAL									22						500		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: Prq, Theory : Th, Practical/Practicum: Pr, Faculty Specific Core: FSC, Discipline Specific Core: DSC, Discipline Specific Elective: DSE, Laboratory: Lab, OJT: On Job Training; Internship/ Apprenticeship; Field projects: FP
Courses: CC

Note: **Co-curricular Courses:** In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cummulative and be reflected in semester IV credit grade report.

Sant Gadge Baba Amravati University, Amravati FACULTY :

Scheme of Teaching, Learning, Examination & Evaluation leading to Two Years PG Degree Master of -----() following Three Years UG Programme wef 2023

(Two Years- Four Semesters Master's Degree Programme- NEPv23 with Exit and Entry Option

num Passing	
Marks External	Grade
28	P
Passing	
25	P

; **RM:** Research Methodology; Research Project: **RP, Co-curricular**

hort term course, Scientific Surveys, Societal Surveys, Field Visits,
ultatively during **Semester I, II, III and IV. Its credits and grades will**

2023-24

M. --- (-----) Second Year Semester- IV [Level 6.5]

S. N.	Subject	Type of Course	Subject Code	Teaching & Learning Scheme							Duration Of Exam Hours	Examination & Evaluation Scheme						
				Teaching Period Per Week				Credits				Maximum Marks				Total Marks	Minimum Marks	
				L	T	P	Total	L/T	Practical	Total		Theory		Practical				
												Theory Internal	Theory+ MCQ External	Internal	External			
1	DSC-I.4	Th-Major		4			4	4		4	3	30	70		100	12		
2	DSC-II.4	Th-Major		4			4	4		4	3	30	70		100	12		
3	DSC- III.4	Th-Major		3			3	3		3	3	30	70		100	12		
4	DSE-IV /MOOC	Th-Major Elective		3			3	3		3	3	30	70		100	12		
																Minimum Marks		
5	DSC-I.4 Laboratory	Pr-Major				2	2		1	1	3			25	25	50	2	
6	DSC-II.4 Laboratory	Pr-Major				2	2		1	1	3			25	25	50	2	
7	DSC-III.4 Laboratory	Pr-Major				2	2		1	1	3			25	25	50	2	
8	DSE-IV Laboratory/MOOC Lab	Pr-Major Elective				2	2		1	1	3			25	25	50	2	
9	Research Project Phase-II	Major			2	8	10	2	4	6	3			75	75	150	7	
10	Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts During Semester I, II, III and IV	Generic Optional		90 Hours Cumulatively From Sem I to Sem IV														
	TOTAL									24						600		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: **Prq**, Theory : **Th**, Practical/Practicum: **Pr**, Faculty Specific Core: **FSC**, Discipline Specific Core: **DSC**, Discipline Specific Elective: **DSE**, Laboratory: **Lab**, **OJT**: On Job Training: Internship/ Apprenticeship; Field projects: **FP**
Courses: CC

Note: **Co-curricular Courses:** In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / S Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cum **be reflected in semester IV credit grade report.**

num Passing	
Marks External	Grade
28	P
Passing	
25	P
75	P

; **RM:** Research Methodology; Research Project: **RP, Co-curricular**

hort term course, Scientific Surveys, Societal Surveys, Field Visits,
ultatively during **Semester I, II, III and IV. Its credits and grades will**

Table: Comprehensive Credits distribution amongst the type of Courses over Two Year Faculty -----Major]

Sr. No.	Type of Course	
1	MAJOR	
	i. DSC	56
	ii. DSE	16
	TOTAL	
2	Research Methodology and IPR (FSC/DSC: Major)	04
2	On Job Training, Internship/ Apprenticeship; Field projects Related to Major	04
3	Research Project	10
	OPTIONAL	
4	Co-Curricular Courses (offline and/or online as applicable): Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Short term course, Scientific Surveys, Societal Surveys, Field Visits, Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.).	
	TOTAL	
	TOTAL	

rs (Four Semesters) PG Programme and

Total Credits Offered	Teaching & Learning Scheme
	56
	16
72	72
04	04
04 for 120 Hours OJT/FP cum.	02 (Minimum 60 Hours OJT/FP is mandatory)
10	10
Limited to Maximum 03 only (For 90 Hours of CC cumulatively)	00
93	88

! Minimum Credits to be earned for PG Degree [Master in

Table A: Comprehensive Credit Distribution for CC

S. N.	Activities (offline/online as applicable)	Credits at Levels						Letter Grade
		College	University	State	Zone if exist	National	International if exist	
1	Health and wellness, Yoga* Competitions *If a Course (online/offline) on Yoga is completed for 60 Hours, 2 credits will be awarded to the student (1 Credit = 30 Hours)	1	2	3	4	5	6	P (Pass)
2	Unnat Bharat Abhiyan [UBA]	1	2	3	4	5	6	P (Pass)
3	Sports and fitness activities (see separate Table B)	1	1 / 2	2 / 3	3 / 4	4 / 5	5 / 6	P (Pass)
4	Cultural activities, Fine/Applied/Visual/Performing Arts	1	2	3	4	5	6	P (Pass)
5	N.S.S. activities Camps	1	2	3	4	5	6	P (Pass)
6	Academic activities like Research Paper/Article/Poster presentations, Aavishkar, start-up, Hackathon, Quiz competitions, other curricular, co-curricular activities, students exchange programme etc. Research Paper/Article published	1 --	2 1	3 2	4 -	5 4	6 6	P (Pass) P (Pass)
7	Participation in Summer school/ Winter School / Short term course (not less than 30 hours 1 or 2 weeks duration) (not less than 60 hours 2 or 3 weeks duration) Scientific Surveys, Societal Surveys Field Visits, Study tours, Industrial Visits,	2 Credits 4 Credits 2 Credits 1 Credit						P (Pass) P (Pass) P (Pass) P (Pass)
8	NCC Activities	As given in Table C						

Table B: Credit Distribution for Sports and Fitness

Sr. No.	Particulars of Sports Status (Individual/ Team)	Credits	Letter Grade
1	College Level Participation	1	P (Pass)
2	University Level Participation	1	P (Pass)
3	University Level Rank 1, 2, 3	2	P (Pass)
4	State Level Participation	2	P (Pass)
5	State Level Rank 1, 2, 3	3	P (Pass)
6	Zonal Level Participation	3	P (Pass)
7	Zonal Level Rank 1, 2, 3	4	P (Pass)
8	National Level Participation	4	P (Pass)
9	National Level Rank 1, 2, 3	5	P (Pass)
10	International Level Participation	5	P (Pass)
11	International Level 1,2,3	6	P (Pass)

Table C: Credit Distribution for NCC activities

Sr. No.	Particulars of NCC Activities	Credits	Letter Grade
1	Participation in NCC activities	1	P (Pass)
2	'B' Certificate obtained	2	P (Pass)
3	'C' Certificate obtained	3	P (Pass)
4	State Level Participation	4	P (Pass)
5	National level Participation	5	P (Pass)
6	International Level Participation	6	P (Pass)

