

UNIVERSITY OF PUNE

Master of Commerce (M.Com.)

Semester System **Only For External Students**

Revised with effect from June 2013.

Commerce education has a great importance for development of professional caliber and competence. It is the discipline that gives opportunities to learn business skills and acquire necessary knowledge input to become a successful professional, manager, administrator and entrepreneur. It is not possible to image modern business without thinking of modern business skills. The essence of commerce education is skill building and competence development.

Offering quality commerce education by developing suitable knowledge inputs is the principal purpose of commerce discipline. The syllabus and course structure covers multiple dimensions of knowledge inputs. It aims at giving necessary information about different facets of useful subjects and appropriate knowledge inputs. The purpose of this post graduate programme in commerce is to develop a skilled and qualified commerce professional who is able to apply various principles in practice and achieve the desired results.

1. Objectives :

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

2. Duration :

The M.Com. Course will be of Two Years duration consisting of Two part. i.e. Part I and Part II. Each part is having Two Semesters. Thus the M.Com. Course is of Four Semesters. For each Semester there will be Four Papers of 100 marks each. The M.Com. Degree will be of 1600 marks in aggregate.

3. Eligibility :

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

4. The Scheme of Papers : The following will be the Scheme of papers.:

M.Com Part I

Paper Code	Semester I
101	Management Accounting
102	Strategic Management

103	Special Subject Paper I
104	Special Subject Paper II

Paper Code	Semester II
201	Financial Analysis and Control.
202	A. Industrial Economics. Or B. Business Statistics.
203	Special Subject Paper III
204	Special Subject Paper IV

M.Com Part II

Paper Code	Semester III
301	Business Finance
302	Research Methodology for Business.
303	Special Subject Paper V
304	Special Subject Paper VI

Paper Code	Semester VI
401	Capital Market and Financial Services.
402	A. Industrial Economic Environment. Or B. Operations Research.
403	Special Subject Paper VII
404	Special Subject Paper VIII

5. List of Papers

A list of Special Subjects is given below : A student can select any one of the Subjects of the following which shall be common for all Semesters.

A. Advanced Accounting and Taxation

- Paper I : Advanced Accounting
- Paper II : Income Tax
- Paper III : Specialized Areas in Accounting.
- Paper IV : Business Tax Assessment & Planning.
- Paper V : Advanced Auditing.
- Paper VI : Specialized Auditing.
- Paper VII : Recent Advances in Accounting, Taxation and Auditing.
- Paper VIII : Project Work / Case Studies.

B. Advanced Cost Accounting and Cost Systems

- Paper I : Advanced Cost Accounting
- Paper II : Costing Techniques and Responsibility Accounting

- Paper III : Application of Cost Accounting.
- Paper IV : Cost Control & Cost System.
- Paper V : Cost Audit.
- Paper VI : Management Audit.
- Paper VII : Recent Advances in Cost Accounting and Cost System.
- Paper VIII : Project Work / Case Studies.

C. Business Practices and Environment

- Paper I : Organized Trades and Markets
- Paper II : Business Environment and Policy
- Paper III : Modern Business Practices.
- Paper IV : Business Environment Analysis.
- Paper V : Entrepreneurial Behavior.
- Paper VI : Entrepreneurship Development Pattern.
- Paper VII : Recent Advances in Business Practices and Environment.
- Paper VIII : Project Work / Case Studies.

D. Business Administration

- Paper I : Production and Operation Management
- Paper II : Financial Management
- Paper III : Marketing Management.
- Paper IV : Financial Policies & Practices.
- Paper V : Human Resource Management
- Paper VI : Organizational Behavior.
- Paper VII : Recent Advances in Business Administration.
- Paper VIII : Project Work / Case Studies.

E. Commercial Laws and Practices

- Paper I : Information System and E-Commerce. Practices
- Paper II : Intellectual Property Laws
- Paper III : E-Security & Cyber Laws.
- Paper IV : Laws Relating to Copyrights & Design.
- Paper V : Laws Relating to International Business.
- Paper VI : WTO – Norms & Practices.
- Paper VII : Recent Advances in Commercial Laws and Practices.
- Paper VIII : Project Work / Case Studies.

F. Co-operation and Rural Development

- Paper I : Co-operative Movement in India
- Paper II : Organization of Co-operative Business
- Paper III : International Co-Operative Movement.
- Paper IV : Management of Co-Operative Business.
- Paper V : Co-Operative Credit System.
- Paper VI : Co-Operative Banking System.
- Paper VII : Recent Advances in Co-Operation and Rural Development.

Paper VIII : Project Work / Case Studies.

G. Advanced Banking and Finance

Paper I : Legal Framework of Banking
Paper II : Central Banking.
Paper III : Banking Law & Practices.
Paper IV : Monetary Policy.
Paper V : Foreign Exchange.
Paper VI : International Finance.
Paper VII : Recent Advances in Banking and Finance.
Paper VIII : Project Work / Case Studies.

H. Advanced Marketing

Paper I : Marketing Techniques
Paper II : Consumer Behavior
Paper III : Customer Relationship Management & Retailing.
Paper IV : Services Marketing.
Paper V : International Marketing.
Paper VI : Marketing Research.
Paper VII : Recent Advances in Marketing.
Paper VIII : Project Work / Case Studies.

6. Scheme of Teaching :

There will be 4 periods of 60 minutes each per week per paper. The College/Department is to arrange for teaching of both Parts I and II courses simultaneously.

7. Scheme of Examination :

For each Paper, there will be Mid Semester Examination of two hours duration of 60 Marks (to be converted into out of 20). The Semester examination will be of three hours duration of 100 marks, which will be converted into out of 80 marks for Regular students. The question paper for both the Examinations will be based on testing the knowledge of theory, applicability and problems or cases wherever applicable as detailed in syllabi. The Mid-Semester Examination will be conducted once in the Academic Year. The candidate will be allowed to join Part II of M.Com. Course irrespective of the number of backlogs at the First and Second Semester.

8. Project Work / Case Studies.

- a. For Regular students Project Work is compulsory. The option of Case Studies is only for the student registered as an External student.
- b. The Project Viva – Voce Examination will be conducted at the end of IV the Semester but before the Theory Examination. There will be a panel of Internal and External Examiners appointed by the University to conduct the viva voce Examination. The Examination will be conducted at various centers as per Programme.
- c. The Project Work will carry 100 marks, divided as follows :

Written Project Report	60 Marks
Viva voice based on Project	40 Marks

For External Students, there will be an Examination in Case Studies carrying 100 Marks.

- d. The Principal of the College shall pay the remuneration in respect of viva voice examination to Examiners and other non-teaching staff out of Examination grant, as per scale of remuneration prescribed by the University. The Honorarium need to be paid to the Internal teachers by the college for project evidence work.
- e. The Students will be required to prepare the Project Report based on the field work and study of the current trends under the guidance of his Project Guide.

The Project Work shall be done individually by the candidate in consultation with Project Guide. The Students should take guidance from Internal Guide and prepare Project Report in Two copies to be submitted to the Principal / Head of the Department. The Project Report shall consist about 50 to 60 pages.

9. Standard of Passing.

- A. Regular students :- A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid-Semester and semester Examinations is compulsory.
- B. External students :- A candidate is required to obtain at least 40% marks out of 100 in each course.

10. Award of Class.

- a. The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, IV together.

The Award of class shall be as under :-

Marks Obtained	Class
70% and above	First Class with Distinction.
60% and above but less than 70%	First Class.
55% and above but less than 60%	Higher Second Class.
50% and above but less than 55%	Second Class.
40% and above but less than 50%	Pass Class.
Less than 40%	Fail.

- b. Improvement :- A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.
- c. A candidate after passing M.Com. examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

11. Medium of Instruction :

The use of Marathi is allowed for writing answers in the examination except for following courses:

- a. Management Accounting
- b. Financial Analysis & Control
- c. Business Statistics,
- d. Advanced Accounting and Taxation
- e. Advanced Cost Accounting and Cost Systems.

12. A student (Regular / External) will be admitted to Revised M. Com. Course with effect from June 2008. For the students who have completed the terms for the First Year as per Old Course will be admitted to the Second Year as per Old Course M. Com. The examination as per Old Course will be held simultaneously for three years from April / May 2009.

13. Qualification of the Teachers :

The Teachers recognised to teach the subjects as per Old Course shall be deemed to be recognised in the corresponding equivalent subjects under Revised Course.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics :** M.Com, M.Phil with Statistics or Research Methodology as one of the Papers at M.Com /B.Com /M. Phil examination with 5 years degree teaching experience or M.A./M.Sc. With Statistics having 5 years degree teaching experience.
- B. Industrial Economics :** M.Com., M. Phil with Business Economics/Economics of Industries or Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.
- C. Co-operation and Rural Development :** M. Com, M. Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)
- D. Advanced Banking and Finance:** M. Com., M. Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.
- E. Research Methodology and Project Work :** M.Com., M.Phil./Ph.D. with 5 years degree teaching experience.
- F. Rules and Regulations** will also applicable applied by University Grant Commission as per.

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M.Com. Part I Semester I
Compulsory Paper
Subject Name -: Management Accounting
Course Code -: 101.

Objective -: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Unit No.	Topic	Lectures
1.	BASIC CONCEPTS: Management Accounting- Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting Financial Accounting, Cost Accounting and Management Accounting Tools and Techniques of Management Accounting - Advantages and Limitations of Management Accounting - Installation of Management Accounting System-Management Accountant : functions and duties - Essential qualities.	06
2.	FINANCIAL STATEMENT ANALYSIS: Introduction - objectives of analysis of financial statement-tools of financial statement analysis - Multi - step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.	04
3.	RATIO ANALYSIS: Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios -: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.	08
4.	FUND FLOW AND CASH FLOW STATEMENT: A. Meaning of Fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B. Meaning of Cash flow statement - Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.	12
5.	WORKING CAPITAL MANAGEMENT: Concept and definition of working capital - Determination of Working capital - Assessment of Working Capital needs - Study of components of working capital, such as cash management, accounts receivable management and inventory management.	12
6.	RESPONSIBILITY ACCOUNTING: Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers.	06
Total		

Recommended Books

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. Dr. Kishor Jagtap: Management Accounting (Success Publication)
8. S. N. Maheshwari: Principles of Management Accounting
9. Ravi M. Kishore: Financial Management (Taxman, New Delhi)
10. Richard M. Lynch and Robert Williamson: Accounting for Management Planning & Control.
11. Ravi Kishor: Advanced Management Accounting (Taxman)

M.Com. Part I Semester I
Compulsory Paper
Subject Name -: Strategic Management
Course Code -: 102.

Unit No.	Topic	Peroids
1.	Nature and Scope of Strategic Management: Characteristics, Dimensions – Approaches to Strategic Decision Making, Strategic Management Process – Components of Strategic Management Model, - Policy & Strategic Management, Strategic role of Board of Directors and Top Management, Strategic Implications of Social and Ethical Issues.	06
2.	Strategy Formulation and Strategic Analysis: Company’s Goals, Mission and Social Responsibility, Vision – Objectives Analysis of Board Environment – External Environment Factors Economic, Social, Political, Ecological, International, Industrial – Competitive Forces and Strategy, Industry Analysis (Michael Porter’s Model) Analysis of Strategic advantage, - Resource Audit, Value Chain Analysis, Core Competencies, SWOT Analysis, Analysis of Stakeholders Expectations.	06
3.	Strategic Planning: Conceptual Understanding of Strategic Plan, - Meaning, Stages (Steps), Alternatives, Advantages and Disadvantages of Strategic Planning, How to make it effective?.	10
4.	Strategic Choices/Options: Generating Strategic Alternatives, Strategic Options at Corporate (Company) Level – Stability, Growth and Defensive Strategies, External Growth Strategies – Mergers, Acquisition, Joint Ventures and Strategic Alliance, Evaluation of Strategic Alternatives, - Product Port Folio Models, Selection of Suitable Corporate Strategy.	06
5.	Strategy Implementation: Implementation Issues, Planning and Allocating Resources, – Financing Planning, Manpower Planning, Organizational Structures, - Factors affecting choice of structure, Degree of Flexibility and Autonomy.	06
6.	Functional Strategy: <ol style="list-style-type: none"> i. Marketing Strategy – Nature, Significance, Formulating Marketing Strategy ii. Production Strategy – Need, Formulation of Production of Strategy for an organization. iii. Research and Development (R&D) Strategy –Need, Formulating R and D Strategy iv. Human Resource (HR) Strategy – Acquisition of Human Resources, motivation and maintenance of HR v. Financial Strategy – Need, Financial Objectives, Making Strategic Financial Decisions vi. Logistics Strategy 	08
7.	Strategic Review: Evaluating the Strategic Performance – Criteria and Problems –Concepts of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM, Six Sigma	08
Total		

Recommended Books

1. From Strategic Planning to Management -By Ansoff M.Igor, R. P. Declorch, R. I. Hayes (Willey 1976)
2. Cases in Strategic Management – By Buddhiraja S. B. and M. B. Athreeya (TMH Publishing Company, New Delhi, 1996)
3. Business Policy:Strategic Planning and Management, By Ghosh P. K.8th Edition Sultan Chand and Sons, New Delhi
4. Strategic Management -Formulation, Implementation and Control By John A PearceII, Richard B. Robinson Jr. 9th Edition (The Mc-Graw Hill Companies)
5. Management Policy and Strategic Management (Concepts, Skills and Practices) By R. M. Srivastava, Himalya Publishing House
6. Contemporary Strategy Analysis By Grant Robert M. 2nd Edition Blackwell Publisher (USA)
7. Strategic Management of Organizations and Stakeholders –Concepts and Cases By Harrison and St. John, South western College Publishing, Ohio, USA-1998
8. Strategic Management By Hunger, J. David and Thomas Wheelar, 6th Edition, Addison Wesley Longman Inc., USA
9. Strategic Management Concepts and Cases By J. Thomson, Athur and M. J. Strickland – III, McGraw Hill 2001
10. Strategic Management -By Miller A , McGraw Hill 1998
11. Strategic Management -By Hitt MA et.al, South Western, 2001
12. Essence of Strategic Management –By Bowman, Cliff, Prentice Hall N. J.

M.Com. Part I Semester I
Advanced Accounting and Taxation Special Paper I.
Subject Title -: Advanced Accounting.
Course Code -: 103

Objective -:

- i. To lay a theoretical foundation of Accounting and Accounting Standards.
- ii. To gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.

UNIT	TOPIC	No. of Lecturers in hours
I	BASIC CONCEPTS: Conceptual framework of Accounting - Accounting environment - Concept of accounting theory - Role of accounting theory - Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.	08
II	CONSOLIDATED FINANCIAL STATEMENTS: Consolidated Accounts of Holding and subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries only to be studied). AS.21.	10
III	LIQUIDATION OF COMPANY: Preparation of Statement of affairs including deficiency /surplus account.	04
IV	VALUATION OF SHARES AND GOODWILL: A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method). B. Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.	10
V	LEASE ACCOUNTING: Concept of Leasing: Important Steps in Leasing. Advantages and disadvantages of Leasing. Types of Leasing - Finance Lease - Operating Lease. Accounting treatment of Finance Lease and of Operating Lease. Sale and Leaseback.	08
VI	BRANCH ACCOUNTS: Branch Accounts: Independent Branches- Accounting at Head Office- Accounting at Branch- Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency	08
	TOTAL-	48

Notes :

1. Theory questions will carry 20% marks.
2. Practical problems will carry 80% marks.
3. Accounting standards relevant to the topics to be studied.

List of Books Recommended for Study

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F.Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGraw Hill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr.Ashok Sehgal & Dr.Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

M.Com. Part I Semester I
Advanced Accounting and Taxation Special Paper II.
Subject Title :- Income Tax.
Course Code :- 104

Objective :-

- i. To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.
- ii. To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Firm' assesses.

INCOME TAX ACT, 1961

UNIT	TOPIC	No. of Lecturers in hours
I	CONCEPTS AND DEFINITION History of Income Tax in India - Introduction to DTC - Fundamental Concepts and definitions under Income Tax Act, 1961 - Rates of taxes - Basis of charge - Residential status and scope of total income -Income Exempt from tax - Capital & Revenue	06
II	HEADS OF INCOME: SALARIES & HOUSE PROPERTY: A. Salaries: Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds - Deduction from salaries (Theory & Advanced problems). B. Income from House Property: Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions. (Theory & Advanced problems).	08
III	HEADS OF INCOME : BUSINESS & PROFESSION: Profits & Gains of Business or Profession: Meaning of Business Profession and Vocation-deductions expressly allowed Depreciation -Specific disallowances - Method of accounting - Maintenance of Books of Account - Audit of Accounts [Theory & Advanced Problems]	10
IV	HEADS OF INCOME : CAPITAL GAINS & OTHER SOURCES: A. Capital Gains: Meaning, Types and Exemptions B. Income from Other Sources: Chargeability - Deductions - Amounts not deductible.(Theory & Advanced Problems)	08
V	COMPUTATION OF TAXABLE INCOME: Clubbing of income - Set off and carry forward of losses - Deductions from Gross Total Income - Computation of Taxable Income of an Individuals and Hindu Undivided Families. (Theory & Advanced Problems)	10
VI	ASSESSMENT OF FIRMS AND THEIR PARTNERS : (Theory & Advanced Problems)	06
	TOTAL-	48

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered & studied.
2. The breakup of questions in the Examination will be as under:
 - a. Theory questions will carry 30% marks.
 - b. Problems will carry 70% marks.

List of Books Recommended for Study

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi
2. Dr. Bhagawati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. B.B.Lal & N.Vashisht: Direct Taxes (Pearson)

M.Com. Part I Semester I
Commercial Laws and Practices Special Paper I.
Subject Title -: Information Systems and E-Commerce Practices
Course Code -: 105

Objective -:

1. To get acquainted with the concepts and application of Information Systems used in Modern Businesses.
2. To impart knowledge about E-Commerce and familiarize students with E-commerce Modern Applications.

Unit No.	Name of the Unit / Topic	Periods
1.	<p>Introduction to Information Systems System Concepts, Definition of a system, Basic Components of a system, Elements and types of a systems, General Model of a system, The model of a Business system. Information systems supporting major business functions. Four major types of systems – Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems</p>	10
2.	<p>Introduction to E-Commerce Meaning and Definition of E-commerce, Benefits of E-Commerce to Businesses, Consumers and Society, Limitations of E-Commerce, Drivers of E-Commerce. Categories of e-Commerce- B2B, B2C, C2C, B2G and G2B. B2B applications, B2C applications and C2C applications.</p>	10
3.	<p>Inter organizational Information Systems and Internet, Intranet and Extranet Introduction, Role, benefits and structure of Inter organizational systems. Introduction to Electronic Data Interchange (EDI), Definition, benefits of EDI. EDI transactions and EDI Applications. Electronic Fund transfer. Introduction to Internet, Definition of Internet, Components of Internet, Services offered by Internet. Introduction to Intranet, Definition, advantages and disadvantages of intranet. Introduction to extranet and definition and applications of Extranet.</p>	18
4.	<p>E-Commerce Supporting functions Purchase and sale Procedures, Supply Chain management, Value Chains in E-Commerce. Electronic Payment Systems, Authentication of payment, Mode of Payments E-Commerce Security. Security Requirements. Security Mechanisms-Encryption, Digital Signature, E-Certificate, Secure electronic transaction protocol.</p>	10
	Total	48

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended

1. E-commerce – Devid Whiteley- McGraw Hill
2. E-commerce – P.Joseph- PHI
3. E-commerce – The cutting edge of business – K.Bajaj and Nog TMH
4. System Analysis, Design and Introduction to Software Engineering – S.Parthasarathy, B.W.Khalkar
5. Text book on Intellectual property rights – N.K. Acharya, Asia Law House
6. Guide to Cyber Laws – B y Rohnay D. Ryder[Wadhwa, Nagpur]
7. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.

M.Com. Part I Semester I
Commercial Laws and Practices Special Paper II.
Subject Title -: Intellectual Property Laws: Patents, Trade Marks & Biodiversity
Course Code -: 106

Objective -:

1. To make the students familiar with the concept of patents, trademarks, biodiversity;
2. To get the students acquainted with the regulatory regime concerning patents, trademarks, biodiversity ;
3. To make the students realize the commercial significance of patents, trademarks, biodiversity as Intellectual Property and understand the scheme of its protection.

Unit No.	Title & Contents of the Topic	No. of Periods
1	Intellectual Property – Origin, concept, Commercial/cultural dimensions, types/forms (Intellectual Property Rights, IPR) International regulatory regime for IPR (references to International legal Instruments viz. WTO,WIPO, GATT, TRIPS Paris Convention, PCT, Budapest Treaty...)	6
2	Patents —Definition, concept , types of patents, patentable & non- patentable inventions, Applications for patents, complete procedure for obtaining patents. (Chapters 1 to 8 of Patents Act,1970 as amended), Patents of Additions, surrender & revocation of patents.	8
	Working of Patents , Compulsory licenses and revocation, use of patents for government purposes and acquisition of patents, Infringement of patents, (acts of Infringement & defenses) reliefs for Infringement (suits), appeals, Offenses & penalties [Chapters 16 to 20 of Patents Act,1970 as amended]	8
	Patents Offices, establishment, Controller of Patents (functions and powers) Patent Agents, , International arrangement [Chapters 14 & 21, 22 of the Act], Issues and concerns in patent regime	4
3	Trade Marks-- Definition, concept , types of Trade Marks, Registration of Trade Marks [Procedure, duration , effect] Appellate Board [Establishment, composition, qualifications , procedure and powers, disposal of appeals]	8
	Assignments and Transmission of Trade Marks, Provisions relating to collective & certification Trade Marks, textile goods, Infringement of Trade Marks and remedies, Offenses (acts of violations, defenses) & Penalties	6
4	Biodiversity Act, 2002 —Important relevant definitions of the terms like Biodiversity, Biological Resources, Benefit Claims, Commercial Utilization, Fair & Equitable Benefit Sharing, Sustainable Use—Regulation of Access to Biodiversity [Ss 3 to 7], Functions & Powers of National Biodiversity Authority & State Biodiversity Board [Ss 18 to 25]	8

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended

1. Intellectual Property Law – P. Narayan, Eastern Law House.
2. Text book on Intellectual Property Rights. – N.K. Acharya , Asia Law House, Hyderabad.
3. Law Relating to Intellectual Property – Dr. B.L. Waderha, Universal Law Publishing Co.
4. Intellectual Property Rights, (2011), - Dr. Sreenivasulu N. S., Regal Publications, New Delhi – 7.
5. Intellectual Property Law in India (2006) – Justice P. S. Narayana, Goigia Law Agency, Hyderabad.
6. Universal’s “Intellectual Property Laws” (Bare Acts) Universal Law Publishing Co. Pvt. Ltd.
7. Law of Intellectual Property - Dr. S. R. Mynei – Asia Law House, Hyderabad (2011).
8. Intellectual Property Rights – Heritage, Science & Society Under International Treaties, A. Subbian Deep & Deep Publications Pvt. Ltd., New Delhi (2007)
9. Intellectual Property Laws—Bextly & Sherman, Asia Law House

M.Com. Part I Semester I
Advanced Cost Accounting and Cost System Special Paper I.
Subject Title -: Advanced Cost Accounting.
Course Code -: 107

Objectives:

1. To acquaint the students with the significance of Cost Accounting in Global Competitive environment.
2. To enable students to learn application of different methods of costing in Manufacturing and Service Industry.

Unit No	Name of the Topic	Periods
1	Nature and Scope of Cost Accounting: <ol style="list-style-type: none"> a. Introduction, Meaning, Definition and Objectives of Cost Accounting, Cost Centre and Cost unit. b. Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). c. Storage and Inventory Control Techniques Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Ordering Quantity. 	12
2	Labour: <ol style="list-style-type: none"> a. Meaning, Definition and significance of Labour. b. Classification of Labour, Principles and Methods of Remuneration, Performance linked Incentives. c. Accounting of Labour cost, Job Evaluation and Merit Rating. 	12
3	Overheads: <ol style="list-style-type: none"> a. Meaning, Classification, Allocation, Apportionment and Absorption of Overheads. b. Accounting of Overheads: 	12
4	Methods of Costing: <ol style="list-style-type: none"> a. Job costing, Batch Costing and Contract Costing. b. Process costing c. Operating costing (Hospitals, Educational Institutes, Hotels and logistics and Warehouse.) 	12

Note:

The breakup of marks in the Examination will be as follows:

- a. 50 % of marks for Theory & 50 % of marks for Practical.
- b. Area of practical problems:
 - Inventory turnover ratio, EOQ.
 - Methods of Remuneration, Time rate, Piece rate, group bonus scheme, Performance linked incentives.
 - Primary and Secondary Distribution of Overheads (Repeated distribution method only).
 - Contract Costing, Process costing and Operating Costing.
- c. Study of Cost Accounting standards: CAS 3 (Revised), CAS 6 and CAS 7.

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myicwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

M.Com. Part I Semester I
Advanced Cost Accounting and Cost System Special Paper II.
Subject Title :- Costing Techniques and Responsibility Accounting.
Course Code :- 108

Objectives:

- 1) To equip the students for designing and implementing cost control, cost reduction programme and different cost system.
- 2) Relevant Cost Accounting Standard are to be studied
- 3) Level of knowledge –Advanced Techniques of Costing

UNIT NO.	NAME OF THE TOPIC	PERIODS
1	Budgeting & Budgetary Control Types of Budget, All Functional Budget & Master Budget, Key and limiting factor, fixed and flexible, cash budget, Zero base Budget [ZBB]	12
2	Standard Costing – Concept of Standard costs, Setting up of Standards: Variance analysis-Material Labour, Overhead, Sales and profit.	12
3	Uniform Costing & Inter Firm Comparison Reasons for differences in Cost and Costing Practices. The application of Uniform Costing, Advantages and limitations of Uniform Costing. Inter firm comparison Meaning, Advantages and Disadvantages	12
4	Responsibility Accounting and Reporting Definition, Meaning, Principles, controllable and Non-controllable costs. Centers of control, cost Centers, Revenue Center, Responsibility Center, Profit Center and Performance Measurement of Business Center. Reporting to different levels of Management.	12
	Total	48

Note: - 50% Marks for Theory and 50% Marks for Practical Problems.

Areas of Practical Problems (Advanced)

- | | |
|----------------------|--|
| 1) Budgetary Control | 3) Performance Measurement of Business Center |
| 2) Standard Costing | 4) Simple Problem of Responsibility Accounting |

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.mycwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

M.Com. Part I Semester I
Co-operation and Rural Development Special Paper I.
Subject Title -: Co-operative Movement In India
Course Code -: 109

Objectives:

1. To acquaint the students with the Co-operative Movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of State and Central Govt. in development of co-operative sector.
4. To give basic knowledge about formation of Co-operative society and its administration.

Unit No.	Name of the Topic	Periods
1	Co-operative Movement in India: Evolution of Co-operative Movement in India- Pre and Post Independence Period – Role of Co-operatives in Globalised Economy.	12
2	Co-operative Legislation in India: Study of Maharashtra State Co-operative Societies Act 1960 and rules 1961 with updated amendments regarding :- a. Registration b. Members and their Rights. c. Properties and Funds d. Management. e. Audit Enquiry Inspection & Supervision. f. Settlement of Disputes. g. Liquidation h. Appeal Revision & Reviews.	12
3	Organizational setup of Co-operatives Departments (a) State Level (b) Divisional Level (c) District Level (d) Rights, Duties and Responsibilities of Registrar of Co-operative Societies	12
4	Reports of Various Committees and Institutional Support to Co-operatives: (a) All India Rural Credit Survey Committee (AIRCS), Rural Credit Review , Report Committee on Inauguration of Co-operative Credit CRAFTICAD , Report of Vaidyanthan Committee, Report of Narsimham Committee (b)NABARD & NCDC support to Co-operatives.	12
TOTAL		48

List of Books Recommended for Study

1. G.S. Kamat: New Dimensions of Co-operative Management
2. G.S. Kamat: Cases in Co-operative Management
3. K.K.Taimani: Co-operative Organisation and Management
4. I L O: Co-operative Management and Administration
5. B.C. Mehta: Consumer Co-operation in India
Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I Semester I
Co-operation and Rural Development Special Paper II.
Subject Title :- Organization of Co-operative Business
Course Code :- 110

Objectives:

1. To acquaint the students with the Co-operative movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of state and central Govt. in development of co-operative sector.

Unit No.	Name of the Topic	Periods
1	Introduction: Principles of Co-operation and Management and their Integration in Cooperatives, Professionalization of Cooperative Management.	12
2	Organization of Co-operatives: Organization Structure of Co-operatives-Organization Chart for Large Scale Co-operative business, Banking Units – Communication and Leadership in Cooperative Organization – Federal Structure of Co-operative Organization – Control over Co-operative Audit and Taxation.	12
3	Co-operatives Education and Training : Importance, Need, Role of Institutions in the Co-operative Training Vaikuntbhai Mehata National Co-operative Institute , Importance of Job Oriented Co-operative Training – National Co-operative Union of India, National Education Centre for Co-operative – National Council for Co-operative Training – State Co-operative Union – District Co-operative Union	12
4	Special Study of Co-operatives in Maharashtra: a) Co-operative Sugar Factory- Growth role of Co-op. Sugar Factory in Rural Development- b) Dairy Co-operatives progress and problems. c) Housing Co-operatives. d) Agricultural and Non-agricultural Credit Co-op. Societies.	12
TOTAL		48

List of Books Recommended for Study
<ol style="list-style-type: none"> 1. G.S. Kamat: New Dimensions of Co-operative Management 2. G.S. Kamat: Cases in Co-operative Management 3. K.K.Taimani: Co-operative Organisation and Management 4. I L O: Co-operative Management and Administration 5. B.C. Mehta: Consumer Co-operation in India 6. Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I Semester I
Business Practices and Environment Special Paper I.
Subject Title :- Organized Trades and Markets
Course Code :- 111

Unit No.	Name of the Topic	Periods
1	Organized Trade & Markets - Introduction , Meaning and importance - Features of Organized Commodity Markets and Regulated Markets Concept & Objectives of Business - Nature and scope of Business in the modern context – Study of various policies with illustrations - Product buying, selling price and Credit policies.	12
2	Service Sector: - Meaning, Characteristics, types of services, Role, importance and development of Service Sector in India - Business Practices with reference to E-Commerce.	12
3	State in Trade:- FDI – Meaning, importance & objectives, role of FDI in retail trade with illustrations. Arguments for and against FDI. Concept of State Trading - Arguments for and against State Trading - Role of State Trading Corporation (STC) - State and privatization of trading Activities. Mall administration & organization – Super Markets.	12
4	Co-operative Marketing - objectives — Need - features - structure - Functions – Advantages and Role of co-operative marketing , with illustrations in rural areas - Direct Marketing for farmers, Self Help Group, rural development policy, Central Mall, Reliance Mart, Innovative Marketing practices.	12

Recommended Books:-

1. Principles of Business, Acharya, Govekar, A.R.Sheth & Co. Organization
2. Principles and Practice of Mamoria Joshi Kitab Mahal Marketing
3. Regulated Markets W.R.Natu
4. Marketing CO-operative, G.S.Kamat, Way Maharashtra State Co-op Union
5. Future Trading and Control Ram Desai
6. Bombay Money Market, H. parekh
7. Commodity Marketing and, P.L.Gadgil, Shubhada Saraswat Distributed Trade
8. Business Environment Text & Cases by Francis Cherybilam
9. Financial Derivatives & Risk Management by O. P. Agarwal.

M.Com. Part I Semester I
Business Practices and Environment Special Paper I.
Subject Title :- Business Environment and Policy.
Course Code :- 112

Unit No.	Name of the Topic	Periods
1	Business Environment - Meaning, Nature , Importance and scope of Environment – Types of Environment, various aspects of Environment - Business Environment with reference to India.	12
2	Problems of growth of Business Economy – Unemployment, Poverty, regional imbalance. Social injustice, Inflation, Parallel economy, Lack of technical knowledge and information. Opportunities in Environment.	12
3	Pollution – Meaning, Problems of pollution - Types of pollution- Water, Air and Noise- Regulatory mechanism & laws, sources and effects, various policies of Government, Go Green Movement	12
4	Globalization & its impact, Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization Review of two decades of Globalization	12

Recommended Books

Global Economy and Business Environment Francis Cheranilan Himalaya publishing house Text & Cases (Edn 2001)
 Business Environment Chllaaghan, Elliaon Edward Arnold
 Economic Environment of Business SYBA k Misha, Puri Himalaya publishing house
 Indian Business through ages FICCI Oxford University Press
 Business Environment Text & Cases by Francis Cherubilam Environmental Pollution & Health by V. K. Ahluwalia.

M.Com. Part I Semester I
Business Administration Special Paper I.
Subject Title -: Production and Operations Management
Course Code -: 113

	No. of Lectures
<p>1. Introduction to Production & Operations Management Meaning & Functions, Types of Production Systems Mass Production/Flow line, Continuous, Intermittent, Batch production, Job Lots etc, Service Systems, - Recent trends in production and service system Plant layout – Objectives, basic principles, types, Safety considerations and environmental aspects.</p>	12
<p>2. Product Design and Development Product Design – Meaning – Responsibility, factors, determining the design characteristics of good design, Production Department Stages of Product Design, Factor responsible for product development, tools of product development, product planning, standardization, simplification and diversification. Techniques of Product Development.</p>	12
<p>3. Production Planning & Control Production Planning and Control – Meaning, objectives, important procedures, Production Planning, Routing, Scheduling, ERP integrated system Dispatch, follow up, production control -meaning, objectives – factors – factors affecting production control, problems and cases</p>	12
<p>4. Quality Management and Productivity Meaning, measurement, techniques, factors affecting productivity measures to boost productivity – ISO 9000 to ISO -4000 – role of NPC Effects of liberalization & globalization on operations management Problems of rationalization, automation, and computerization. Preventive Maintenance, Inspection and Quality Control, Kizen five s'-GMP (Good Manufacturing Practices) Quality Circles, TQM</p>	12
	<hr/> 48 <hr/>
<p>List of Books Recommended: -</p> <ol style="list-style-type: none"> 1. Production and operation Management – By B. S. Goel (Pragati Prakashan) 2. Production and Operations Management – By S. N. Chary (Tata Mcgraw Hill) 3. Modern Production and Operation Management –By Elword Buffa 4. Production Planning and Inventory Control –By Magee Budman (Tata Mc Graw Hill) 5. ISO 9000 – A manual for TQM – By Suresh D. Saurabh (S. Chand Publication) 6. Essentials of Business Administration By K. A. Shantappa 7. A Key of Production Management – By Kalyani Publication, Lundhiyana 	

M.Com. Part I Semester I
Business Administration Special Paper II.
Subject Title -: Financial management
Course Code -: 114

	No of Lectures
<p>1. Introduction Meaning & definition of Financial Management, Role of Finance Manager, Goals of Financial Management, Financial systems (in India) – Financial Assets, Financial Markets, Financial Intermediaries, Regulatory infrastructure (RBI,SEBI), Trends in Indian Financial System</p>	12
<p>2. Investment Decisions Capital Expenditure Decisions, Capital budgeting-purpose, process, types of capital investment decisions, capital budgeting techniques, capital rationing, Investment Decision Methods – Average Rate of Return (ARR), Pay Back, Internal Rate of Return(IRR), Present Value Approach</p>	12
<p>3. Financial Statements and Financial Analysis Financial Statements – Concept, their anatomy, Balance Sheet and its utility, Income Statement and its utility, limitation of financial statements. Financial Analysis –Types of analysis, utility, Techniques of Financial Analysis _ Ratio Analysis & Fund Flow Analysis</p>	12
<p>4. Management of Working Capital Nature of working capital, understanding working capital management- its significance –circular flow concept, Factors affecting working capital requirements Financing of working capital.Inventory management & Receivable management.</p>	12
	48
<p>List of Books recommended for Studies: -</p> <ol style="list-style-type: none"> 1. Dr. Prassanna Chandra – Financial Management Theory &Practice published by McGrew Hill 6th Edition 2. Financial Management and Policy – By Dr. R. M.Shrivastava, Himalaya Publishing House 3. Indian Financial System – Bharati PathakDorling Kindersley (India) Pvt. Ltd. 4. Business Finance – S. C. Kuchal 5. Financial Management – I. M Pandey 6. Financial Management – Study material by Alpha groupICFAI Hydrabad 7. Financial Management – Dr. P. V. Kulkarni 8. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri Published by Pearson Education12th Edition 	

M.Com. Part I Semester I
Advanced Banking & Finance Special Paper I.
Subject Title -: Legal Framework of Banking.
Course Code -: 115

Objectives:

1. To acquaint the students with legal framework in which the Indian banking is working today.
2. To make the students aware about the latest developments in the field of banking law.
3. To enable the students to understand modern banking practices.
4. To enable the students to establish a link between the legal provisions and the practical aspects of banking.

1. Banking Regulation Act, 1949

12

Provisions relating to: Definition (Sec -5) Business of banking companies (Sec-6) Restrictions on business of banking companies (Sec -8, 19 and 20) Powers of the RBI (Sec -21, 35 and 36 to 36 AD) Winding up of a banking company (Part III and III-A of the Act) Applicability of the Act to Co-operative banks (Sec- 56), Amendments of BRA 1949 up to Dec. 2012

2. The Negotiable Instrument Act, 1881

12

Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15), Dishonor of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonor of certain cheques for insufficiency of funds in the account (sections 138 to 147), As Amendments of Negotiable Instrument Act up to 2002

3. A. The Reserve Bank of India Act, 1934

12

Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19) Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) Penalties (Sec 58 B to 58 -G), Changing role of the RBI.

B. The Foreign exchange Management Act, 1999

Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).

4. Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002

12

Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008

TOTAL 48

List of Books Recommended for Study

1. Tanna's: Banking – Law & Practice.
2. Banking: Law & Practice – P.N. Varshaney.
3. Management of Banking & Financial Services – Justine Paul and Pamalata Suresh.
4. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
5. All relevant & recent Bare Acts.

M.Com. Part I Semester I
Advanced Banking & Finance Special Paper II.
Subject Title -: Central Banking
Course Code -: 116

Objectives:

1. To study the functions of central bank
2. To understand monetary policy and its instruments

- | | |
|--|-----------|
| 1. Evolution of central banking | 08 |
| Origin and evolution of central banking.
Need and Rationale of central bank.
Evolution of Reserve Bank of India (R.B.I.) | |
| 2. Functions of Reserve Bank of India | 12 |
| A. The Reserve Bank as currency authority:
Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests, Recent developments in currency management. | |
| B. The Reserve Bank as banker to Government:
Maintenance of Government accounts, Banker to the Central Government and the State Governments, Management of public debt | |
| C. RBI as a Banker Bank: Controller of Credit, Lender of Last Resort | |
| D. RBI as a Custodian/Manager of Foreign Reserves | |
| E. Promotional Functions of RBI | |
| 3. Regulation and supervision of Reserve Bank over Commercial banks. | 10 |
| Regulation and supervision over commercial banks:
Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, capital and reserves, Control over methods of operation | |
| 4. Para banking activities | 10 |
| Control over management, Annual accounts and audit, Subsidiaries of commercial banks, Credit Information Bureau of India Ltd. (CIBIL) Bank Assurance, Inspection of banks: Board for Financial Supervision (BFS) and system of inspection. | |
| 5. Non-banking financial companies (NBFCs) | 08 |
| Regulatory framework for NBFCs:
Measures for supervision over NBFCs. | |

List of Books Recommended for Study

- 1) Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
- 2) Govt. of India- Economic Survey
- 3) R.B.I.: Functions and Working – R.B.I. Publication.
- 4) R.B.I. Bulletins.
- 5) R.B.I. Annual Reports.
- 6) Trends & Progress of Banking in India- R.B.I. Annual

M.Com. Part I Semester I
Advanced Marketing Special Paper I.
Subject Title -: Marketing Techniques
Course Code -: 117

Objectives :

To study and critically analyze the basic concepts & techniques of Marketing.

Unit No.	Name of the Topic	Periods
1	Marketing an Introduction: Meaning definition Elements. Objectives Importance Advantages and limitations Evolution and Scope Approaches to the study of Marketing/ Marketing Concepts- Production, Product, Selling, Marketing and Holistic Marketing Concept	08
2	Marketing Organisation and Environment Meaning Definition need and importance of a Marketing Organisation, Different types of Marketing Organisations Marketing Environment: Meaning and Definition, Internal and external environmental factors impacting the marketing environment	08
3	- Product Mix— Meaning and Definition of Marketing Mix Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination Product Management: New product development and Product Life Cycle Brand Managent: concept definition and history of brand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory Labelling	08
4.	Price and Place Mix Price—definition and elements of price mix. Need, importance and objectives of pricing. Factors influencing pricing. Pricing Strategies. Place – Types of Distribution Channels and factors affecting selection of channel.	08
5	Promotion Mix/ Marketing Communication Elements of Promotion Mix—Advertising- Advertising – Setting the advertising objectives – Role of advertising, advertising media – advertising bud get – evaluating advertising effectiveness – profile of advertising agencies in India. Recent trends in modern advertising – Evaluating marketing communication programs Personal Selling – concept and importance, process of personal selling. Understanding and dealing with different types of customers. Sales Promotion: Meaning, Objectives and importance . Tools or techniques of sales promotion. Public Relations—Concept, history and tools of public relations. P.R agencies in Inda. Public Relations Society of India E- Marketing Promotion – E mails, different types of Web advertising, blogspots	08

	Online Sponsorships.	
6	People Process and Physical Evidence -- People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging	08
Total		48

Books Recommended	
1.	Philips Kotlers – Marketing Management
2.	Marketing Management Cravens – Hills – Woodruff
3.	Marketing – A Managerial Introduction – Gandhi
4.	Marketing Information System – Davis – Olsan
5.	Consumer Behavior – Schiffman – Kanuk
6.	Principles and Practice of Marketing – John Frair

M.Com. Part I Semester I
Advanced Marketing Special Paper II.
Subject Title -: Consumer Behavior.
Course Code -: 118

Objective :

To impart knowledge regarding marketing management techniques and process; to develop understanding of the marketing functions techniques and strategies

Unit No.	Name of the Topic	Periods
1	Introduction to Consumer Behaviour and Market Segmentation: Meaning and Definition. Nature Scope and Application of Consumer Behaviour . Difference between consumer and customer. Market Segmentation: Meaning and definition, Market Criteria for effective Segmentation, Process/ Stages of Market Segmentation , Bases of Segmentation,	08
2	Consumer Perception: Definition of Perception, Elements of Perception, Perception Process, Importance of Perception Perception & Brand. Consumer Perception of Risks.	08
3	Consumer Learning and Memory Meaning Definition and elements of Learning Types of Learned Behaviour Behavioural Theory of Learning General Characteristics of Learning Memory Defined Advertising/Marketing Application	08
4	Personality and Self Concept Personality Defined Theories of Personality Measurement of Personality Self- Concept Defined How Self Concept Develop Brand Personality and Marketing Application	08
5	Motivation and Involvement Concept of Motivation and Motives Theory of Motivation Classifications of Motives Role of Motives Motives Arousal Definition of Involvement Dimensions of Involvement Types of Involvement and Marketing Implications	08
6	Attitude Formation and Change Definition of Attitude Attitude Function	08

	Characteristics of Attitude Sources of Attitude Development Structure Models of Attitudes Strategies for Changing Attitudes and Intentions	
TOTAL		48

Books Recommended

1. Consumer Behavior – Hawkins, Best, Coney – TMH, 9/e, 2004
2. Consumer Behaviour – Concepts Applications & Cases – M S Raju & Dominique Xardel
3. Consumer Behavior – Leon Schiffman, Leslie Lazar Kanuk – Pearson / PHI, 8/e
4. Consumer Behavior In Indian Perspective – Suja Nair – Himalaya Publishers
5. Customer Behavior – A Managerial Perspective – Sheth, Mittal – Thomson,
6. Cross cultural marketing – Robert Rugimbana and Sonny Nwankwo
7. Customer Relationship Management – Peeru Ahamed & Sagadevan – Vikas Publishing
8. Consumer Behaviour- Walker
9. Consumer behaviour- Louden, Delebeta
10. Consumer Behavior - J.Paul Peter
11. Consumer Behaviour – Concepts Applications & Cases – M S Raju & Dominique Xardel.