



Shri Sangameshwar Education Society's
Sangameshwar College, Solapur [Autonomous]
 (Affiliated to Punyashlok Ahilyadevi Holkar Solapur University, Solapur)
 Kannada Linguistic Minority Institute
NAAC Accredited with 'A' Grade (III Cycle CGPA 3.39)

Academic Council 1(6)
2nd July, 2020

Structure of M.COM I Program (Specialization – Accountancy)

Under Faculty of Commerce from the Academic Year 2020-21

System: Choice Based Credit System (CBCS) with SGPA and CGPA

Subject Code	Title of the Paper	Semester Exam			Total Credits		
		SEE	CIE	Total	L	T	Total Credits
SEMESTER I							
HCT 1.1	Management Thoughts, Theories and Organizational Behaviour - I	70	30	100	4	1	5
HCT 1.2	Managerial Economics - I	70	30	100	4	1	5
HCT 1.3	Research Methodology - I	70	30	100	4	1	5
DSE	Advanced Accountancy - I	70	30	100	4	1	5
SCT (Any one)	E-Commerce OR Business Correspondence	70	30	100	4	1	5
		350	150	500	20	5	25
SEMESTER II							
HCT 2.1	Management Thoughts, Theories and Organizational Behaviour- II	70	30	100	4	1	5
HCT 2.2	Managerial Economics - II	70	30	100	4	1	5
HCT 2.3	Research Methodology - II	70	30	100	4	1	5
SCT	Advanced Accountancy - II	70	30	100	4	1	5
OET (Any one)	Business Management OR Security Analysis and Portfolio Management	70	30	100	4	1	5
		350	150	500	20	5	25
HCT: Hard Course Theory DSE: Discipline Specific Elective SCT: Soft Course Theory OET: Open Elective Theory							

M.COM – PROGRAMME SPECIFIC OUTCOMES

PSO	Statements
PSO 1	Acquire advance knowledge of commerce, management, accounting, finance and overall general framework of the Commerce
PSO 2	Understand the Business-related framework and be prepared to deal with changing business array dynamics.
PSO 3	Gain the skills for managerial level required to start your own business and create jobs. Instil social and ethical values etc. to ensure ethical business practices.
PSO 4	Understand socio-economic positions of an era and its implication on stake holders
PSO 5	Demonstrate practical knowledge by preparing and presenting various reporting statements and assist with financial statement preparation and analytical reading.

Syllabus

Academic Council 1(6)

2nd July, 2020

PG: Commerce Programme: M. Com.-I (Advanced Accountancy) (w.e.f. A.Y. 2020-21)

System: Choice Based Credit System (CBCS) with SGPA and CGPA

B.O.S. in: MANAGEMENT

M.Com-I (Advanced Accountancy) SEMESTER-I

MANAGEMENT THOUGHTS, THEORIES AND ORGANIZATIONAL BEHAVIOR

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the program:

Management of a business is not only the process but also a device which is responsible to accomplish the predetermined goals of an enterprise. Management is a behavioural knowledge. It is body of principles, theories and laws. Student will learn Theories of management and fundamentals of individual and organizational behaviours and how behavioural changes required to be made for organizational success.

Course Objective (CO): The objective of this paper is to make students understand the conceptual frame work of Management Theories, Thoughts & Organization Behaviour.

MANAGEMENT THOUGHTS, THEORIES AND ORGANISATIONAL BEHAVIOR-I

(2064101)

COURSE CONTENTS

SEMESTER I

Module 1

Management Concepts, Development of Management Thoughts and Theories: 20 Lectures

Introduction - Classical Period - Bureaucratic model by Max Weber 1900 - **The Neoclassical Period** - Human Relation Movement by Elton Mayo 1930 - Behaviour Science Movement around 1940 - **Modern Period** - Quantitative approach by F.W. Taylor 1950 - System approach by Boulding, Jonson and others 1950 - Contingency approach by Lawrence and others

Module 2

Organizational Behaviour and Individual Behaviour

20 Lectures

A) Organizational Behaviour –

- 1) Concept and Significance,
- 2) Contributing disciplines to OB

B) Individual Behaviour

- 1) **Meaning**, Fundamentals of Individual Behaviour
- 2) **Personality**: Definition, Determinants of personality, types of personality
- 3) **Perception**: Meaning, Sensation and perception, process of perception and Johari Window.
- 4) **Attitudes**: Meaning, Formation of Attitudes, changing attitude, job related attitudes
- 5) **Values**: - Definition, Types of values, sources of values
- 6) **Learning**: Meaning, Theories of Learning
 1. Classical Conditioning Theory
 2. Operant Conditioning Theory

Module 3

Global Management Practices and Role of Management

10 Lectures

- A) Contemporary approaches to management theory – contributions of Tom Peters –Rosabeth Moss Kanter – Peter lange – C. K. Prahalad and Sumantra Ghoushal.
- B) Comparative perspectives on American, Japanese and European Approaches to management.

Module 4

Foundation of Group Behaviour

10 Lectures

- A) Concept and meaning of group behaviour
- B) Why do people join groups?
- C) Types of group behavior
- D) Determinants of group behavior
- E) Group effectiveness
- F) Stages of group development
- G) Group decision making process

Academic Council 1(6)

2nd July, 2020

MANAGERIAL ECONOMICS – I

(Syllabus to be implemented from w. e. f. June 2020)

STRUCTURE OF THE COURSE

CBCS M. COM. PART-I SEMESTER-I DSC-I GROUP PAPER-I

(C.A. - 30 + SEE -70 = 100 Marks)

MANAGERIAL ECONOMICS – I (2064102)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

SR. NO.	MODULE	MODULE CREDIT	MODULE CONTACT HOUR
1	MANAGERIAL ECONOMICS	1	15
2	DEMAND ANALYSIS	1	15
3	MARKET STRUCTURE	1	15
4	PROFIT POLICY AND PROFIT PLANNING	1	15
5	TUTORIAL	1	-
	TOTAL	5	60

CBCS M. COM. PART I SEMESTER II DSC- II GROUP PAPER II

MANAGERIAL ECONOMICS – II (2064202)

COURSE CREDIT: - 4L + 1T/H=5

COURSE CONTACT HOUR: - 60 L+ 0T/H=60

SR. NO.	MODULE	MODULE CREDIT	MODULE CONTACT HOUR
1	COST ANALYSIS	1	15

2	BUSINESS CYCLE AND BUSINESS POLICIES	1	15
3	INFLATION AND DEFLATION	1	15
4	ALTERNATIVE THEORIES OF FIRM	1	15
5	TUTORIAL	1	-
	TOTAL	5	60

Academic Council 1(6)
2nd July, 2020

**CBCS M. COM. PART I SEMESTER I
DSC-1 GROUP**

MANAGERIAL ECONOMICS – I (2064102)

● **OBJECTIVES OF THE COURSE:** -

- 1) To introduce basic concepts of Managerial Economics.
- 2) To create awareness among commerce students about fundamental economic problems prevailing in the corporate world.
- 3) To create the ability in the students to understand the causes, effects and relation of consumer behavior in different market situation.
- 4) To create ability among the students to forecast future situation on the basis of present market situation and changes.

Module	Contents	Lectures
Module 1	Managerial Economics	15
1.1	Meaning and Definition	
1.2	Nature and Scope	
1.3	Role of Managerial Economics	
1.4	Objectives of Managerial Economics	
1.5	Significance of Managerial Economics.	
Module 2	Demand Analysis	15
2.1	Meaning and Determinants of Demand	
2.2	Demand function- Market Demand	
2.3	Elasticity of Demand- Types of Elasticity	
2.4	Measurement of Elasticity	
2.5	Significance or Uses of Elasticity of Demand.	
Module 3	Market Structure	15

3.1	Classification- Monopolistic Competition	
3.2	Meaning – Features- Price Determination in Short and Long Period	
3.3	Oligopoly Market- Meaning- Features	
3.4	Price Determination in Short and Long Period.	
Module 4	Profit Policy and Profit Planning	15
4.1	Role of Profit – Profit- Policy	
4.2	Profit Restraint – Problems in Profit Policy	
4.3	Criteria for acceptable profit rate	
4.4	Profit planning- profit elasticity and operating leverage.	

● **OUTCOMES OF THE COURSE:-**

- 1) The study of Managerial Economics helps the students to become a skill full financial manager in the corporate world.
- 2) This subject helps the students to make career in banking sector.
- 3) It helps the students to become a good entrepreneur.
- 4) It helps the students to understand dynamics of various market Situations

List of Reference Books:

- 1) Seth M. L. , : Micro Economics
- 2) Jhingan M.L., : Modern Micro Economics
- 3) Jhingan M.L., and Stephen J. K. : Managerial Economics
- 4) Samuelson P.A., : Economics
- 5) Ahuja H.L. : Advanced Economic Theory
- 6) Ahuja H.L. : Managerial Economics
- 7) Misra and Puri : Modern Micro Economics
- 8) Lipsey Richard, : Positive Economics
- 9) Browing, E.K. : Micro Economic Theory and Applications
- 10) Dwett, K.K. : Micro Economics
- 11) Diwedi, D.N.: Managerial Economics
- 12) Mithani, D M: Managerial Economics-Theory and Applications

13) Chopra, O.P.: Managerial economics

Academic Council 1(6)
2nd July, 2020

RESEARCH METHODOLOGY

(Implemented from 2020-21)

COURSE CREDIT:- **4L + 1T/H=5**

COURSE CONTACT HOUR :- **60 L+ 0T/H=60**

Preamble of the Course:

The Course is designed to acquaint and enhance the knowledge of Research and also to provide insights as to how research is conducted.

Course Objectives:

- To provide an insight into the fundamentals of research
- To understand the need, significance and relevance of research and research design.
- To familiarize students with the techniques of data collection, analysis of data and interpretation
- To develop the skill of writing of research report
- To gain an understanding of why ethics in research are integral

RESEARCH METHODOLOGY – I (2064103)

SEMSTER I -COURSE INPUTS

Module 1

Introduction to Research:

(10 Lectures)

Meaning, Characteristics of Research - Need of Research in Business and Social Sciences - Objectives of Research - Types of Research - Issues and Problems in Research - Methods of research – Survey Method, Case Study Method

Module 2

Research Methodology:

(20 Lectures)

A) **Meaning of Research Methodology-** Stages in Scientific Research Process –

a) Identification and Selection of Research Problem; b) Formulation of Research Problem; c) Review of Literature; d) Formulation of Hypothesis; e) Formulation of research Design; f) Sample Design g) Data Collection; h) Data Analysis; i) Hypothesis testing and Interpretation of Data; j) Preparation of Research Report

B) **Research Design** – Meaning, Contents of Research Design – Steps of Research Design – Functions & Characteristics of Good Research Design - Types and Significance of Research Design

Module 3

Sampling: (15 Lectures)

Sampling concepts- Sample Vs. Census, Techniques of Sampling – Objectives of Sampling - Size of Sample – Sampling vs. Non Sampling errors

Module 4

Data Collection: (15 Lectures)

Meaning of data - Types of data (qualitative and quantitative) - Methods/Source of Data Collection: Primary data Collection – Questionnaire and Schedule, difference between questionnaire and schedule, types of questionnaire and schedule, types of questions in questionnaire - Interviews–types - Secondary data sources – Uses, advantages and disadvantages

Academic Council 1(6)

2nd July, 2020

ADVANCED ACCOUNTANCY -I (2064104)

(Implemented from 2020-21)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the program: This course is designed to give exposure to the students about advanced accounting principles, issues and its application during their career. In this paper student will learn accounting methods and procedures and practices of different types of business organizations.

Course Objective (CO):

The Objectives of this Course is to give exposure to the student about advanced accounting issues and practices.

SEMSTER I -COURSE CONTENT

Module 1

Introduction to International Financial Reporting Standards (IFRS): (8 Lectures)

- o Meaning of IFRS

- o Scope of IFRS
- o Advantages of IFRS for Indian Companies

Module 2

Accounts of Insurance Companies (General and Life Insurance Companies): (12 Lectures)

- o Introduction
- o Accounting Forms
- o Preparation of Financial Statements with schedules
- o IRDA regulations related to financial statements of Insurance Companies.

Module 3

Financial Statements of Electricity Companies: (10 Lectures)

- o Meaning and features of Double Accounting system
- o Objectives of The Electricity Act 2003
- o Preparation of Financial Statements

Module 4

Accounting for Lease (AS 19): (10 Lectures)

- o Introduction
- o Types of lease
- o Accounting for operating lease and finance lease

Module 5

Inflation Accounting: (12 Lectures)

- o Meaning of Inflation Accounting
- o Methods of Accounting for Changing Prices
- o Inflation Accounting (Problems)

Module 6

Investment Accounts (w.r.t AS- 13): (8 Lectures)

- o Objectives, Scope of AS-13
- o Meaning of Investment
- o Forms of Investment
- o Classification of Investment
- o Accounting for Investment (Problems)

Course Outcomes

On completion of the syllabus the student will be able to

CO 1	Comprehend the importance of International financial reporting standards.
CO 2	Realize the benefits of adopting IFRS for Indian Companies.
CO 3	Understand the procedure of preparation of Final accounts Service Industries
CO 4	Realize the statutory requirement of Insurance companies, type of insurance/policies and preparation of financial statements.
CO 5	Understand the concept of double accounting system with respect to electricity companies.
CO 6	Understand the objectives of The Electricity Act and to prepare financial statements.
CO 7	Gain the knowledge of accounting for operating lease and finance lease.
CO 8	Understand the meaning of Inflation accounting to learn the estimation of current purchasing power.
CO 9	Understand Investment Accounting.

Teaching-Learning Equipment/Tools/Methods/etc.:

- o Chalk and Board
- o Lectures – Blended learning
- o Reference Books with e-books

Evaluation System: Total 100 Marks

SEE: **70 Marks**

CIE: **30 Marks**

List of books recommended:

1. R.L Gupta, Advanced Accountancy Vol:II, S.Chand Publication, New Delhi
2. M. C. Shukla & Grewal, Advance Accountancy, S. Chand Publication, New Delhi
3. M. C. Shukla & S. C. Gupta, Solutions to Problems in Advanced Accounts Vol. I & Vol. II, S. Chand Publication, New Delhi
4. Maheshwari S. N., CA, Sharad Maheshwari, Advanced Accountancy Volume-1,11th Edition, Vikas Publishing House , New Delhi
5. Maheshwari S. N., CA Sharad Maheshwari, Advanced Accountancy Volume-II, 11th Edition, Vikas Publishing House, New Delhi

6. Dr. K. S. Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai
7. M.G.Patkar, Advanced Accountancy, Phadke Prakashan, Kolhapur

Academic Council 1(6)
2nd July, 2020

E-COMMERCE (2064105)
(Implemented from 2020-21)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble of the Course:

The phenomenal growth in the last few years of the Internet and its related technologies has created new ways of communicating and trading. The cumulative effect of these changes has made a significant impact on e-commerce and the business transactions. Hence this course is designed to acquaint the students with the emerging developments in commerce and industry.

Course Objectives:

- 1) To be acquainted with the basic concepts and functional knowledge in the field of E-Commerce. It covers concepts related to Building Own Website, Managing the E-enterprises, E-payment system and credit and legal risk of e-payment system, and security in E-commerce.
- 2) To expose the students to computer application in the field of E-Commerce.

SEMESTER I - COURSE INPUT

Module 1

Introduction to Electronic Commerce: (15 Lectures)

A) **Introduction** - History/Evolution of Electronic Commerce - Roadmap of E-Commerce in India - Main activities –Traditional Commerce and E-Commerce - Functions and Scope of E-Commerce - Benefits and Challenges of E-Commerce - E-Commerce Business Strategies for Marketing, Sales and Promotions –
Case Study

B) **Business Models of E-Commerce**- Characteristics of Business to Business (B2B) - Business to Consumers (B2C) - Business to Government (B2G) -**Concepts of other models of E-commerce** - Business to Consumer E-Commerce process -Business to Business E-Commerce- Need and Importance - alternative models of B2B E-Commerce - E-Commerce Sales Product Life Cycle (ESLC) Model -

Applications of e-commerce - Infrastructure for e-commerce – Communication networks for e-commerce – Case Study

Module 2

Building own Website:

(15 Lectures)

A) **Introduction** - What a Website does - Reasons to Build a Website - Benefits of Having a Website - Bandwidth Requirements – Register a Domain Name – Web Promotion – Banner Exchange – Shopping Bots – Target E-mails - Role of web site in B2C E-commerce; push and pull approaches; Web site design principles – Case Study: Practical handling of e-commerce by creating a domain website

B) **Electronic Data Interchange (EDI):** Meaning - History of EDI, EDI Working Concept, Implementation difficulties of EDI, Financial EDI, EDI and Internet

Module 3

Managing the E-enterprise:

(10 Lectures)

Introduction to e-Enterprise, Managing the E-enterprise, Comparison between Conventional and E-organization, Organization of Business in an E-enterprise, Benefits and Limitations of E- enterprise

Module 4

E-Payment Systems:

(10 Lectures)

Characteristics of E-payment system, Net Banking - National Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern E-Payment Systems; **Pay-pal**, BHIIM APP - New trend in making payment online – Steps for Electronic Payment - Credit & legal risk of e-payment system – SET Vs. SSL Protocol – Case Study

Module 5

Security in E Commerce:

(10 Lectures)

A) **Areas of Internet Security** - Threats in Computer Systems: Virus - Characteristics & Types of Viruses, Spyware & Adware - Protection against Fraud & Viruses

B) **Legal Issues for Internet Commerce** - Cyber Attack –Trojan, Virus, Worm, Spam, Hacking – Phishing, IP Spoofing - Cyber laws: Aims and Salient provisions - Cyber-laws in India and their limitations - Taxation issues in e-commerce.

C) **E-Commerce Security Tools:** Firewalls, Public Key Infrastructure, Digital Signatures, Digital Certificates, Encryption Software, Password, Biometrics etc. – Case Study

Course Outcomes	On completion of the syllabus the student will be able to
CO 1	Understand the foundation and importance of E-commerce
CO 2	Analyze the impact of E-commerce on business models and strategy

CO 3	Describe the infrastructure for E-commerce
CO 4	Understand the legal issues in E-commerce
CO 5	Assess electronic payment systems with the credit & legal risk of e-payment system
CO6	Identify global E-commerce issues

Books Recommended

1. Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition. Tata McGraw-Hill Publications, 2008.
2. Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGraw-Hill Publications, 2008
3. Kalakota et al, Frontiers of Electronic Commerce, Addison Wesley, 2004
4. E- Commerce Strategies, Technology and applications (David) Tata McGraw-Hill
5. Introduction to E-commerce (Jeffrey) Tata- McGraw-Hill
6. E-Business and Commerce- Strategic Thinking and Practice (Brahm) Biztantra

Teaching Methods:

- Lecture Method
- PPT Presentations
- Case Study
- Paper Presentations, Seminars, Group Discussions,

Evaluation System: Total 100 Marks

SEE: **70 Marks**

CIE: **30 Marks**

SEMESTER-II

Academic Council 1(6)

2nd July, 2020

MANAGEMENT THOUGHTS, THEORIES AND ORGANIZATIONAL BEHAVIOR-II

(2064201)

COURSE CONTENTS - SEMESTER II

Module 1

Motivation

15 Lectures

- A) William Ouchi Theory Z
- B) Herzberg Two factor Theory
- C) Victor Vrooms Expectancy Theory
- D) Alderfer ERG Theory

Module 2

Organizational Culture and Conflicts:

15 Lectures

A) Organizational Culture: -

- A) Meaning, Definition,
- B) Characteristics,
- C) Levels of culture,
- D) Cultural variables.

B) Organizational Conflicts

- A) Meaning, Definitions
- B) Functional and Dysfunctional Conflict
- C) Sources of conflicts
- D) Levels of conflict
- E) Resolution of conflicts

Module 3

Leadership

15 Lectures

- A) Approaches to Leadership- Trait approach, Behavioral approach, situational approach.
- B) Theories of leadership- Likert Leadership Theory (4 System leadership), Blake and Mouton Leadership Theory, Managerial Grid Model, Fiedler's Contingency Model, Tannenbaum and Schmidt Continuum Model, Hersey - Blanchard Situational Leadership Theory, Charismatic Leadership Theory

Module 4

Organizational Change and Development:

15 Lectures

A) Organizational change

1. Need for change,
2. Structure phases of planned change
3. Resistance to change.

B) Organizational Development:

- Concept, Meaning
- Characteristics
- Techniques
- Weisbord Six Box Model
- McKinsey 7S Model

Course Outcomes	On completion of syllabus the student will be able to
CO1	Understand the different thoughts, theories, concepts of management and its real life application in the organization
CO2	Gain the knowledge of different fundamentals of organizational behaviors.
CO3	Understand how to analyze the individual in the organization and how the behavioral changes are required to be made for organizational success.

Reference Books

1. Organizational Behaviour - L.M.Prasad
2. Organizational Development- Dr. Anjali Ghanekar (Everest Publication)
3. Organizational Behaviour - Stephon Rollins
4. Management - John Schermerhorn
5. Organization Behaviour - Ashwathappa
6. Organizational Behaviour - Dr. Anjali Ghanekar
7. Organizational Behaviour - Dr. S S Khanka
8. Management and Behavioural Processes - K Shridhar Bhatt
9. Principles of Management –T. Ramaswamy (Himalaya Publication)
10. Management: Leading people and Organizations in the 21st Century - Gary Dessler

Teaching Methods:

- Lecture Method, PPT Presentations, Case Study, Paper Presentations, Seminars, Group Discussions,

Evaluation System:

SEE: **70 Marks**

CIE: **30 Marks**

Academic Council 1(6)

2nd July, 2020

CBCS M. COM. PART I SEMESTER II
DSC-1 GROUP
MANAGERIAL ECONOMICS – II (2064202)

● **OBJECTIVES OF THE COURSE:** -

- 1) To introduce basic concepts of Managerial Economics.
- 2) To create awareness among commerce students about fundamental economic problems prevailing in the corporate world.
- 3) To create the ability in the students to understand the causes, effects and relation of consumer behavior in different market situation.
- 4) To create ability among the students to forecast future situation on the basis of present market situation and changes.

Module	Contents	Lectures
Module 1	Cost Analysis	15
1.1	Concept of Cost	
1.2	Money cost, Real cost, Opportunity cost, Accounting and Economic costs, Fixed and Variable cost.	
1.3	Short & long run total cost	
1.4	Schedule of a firm relation between AC & MC, Estimation of cost function.	
Module 2	Business cycle and Business policies	15
2.1	Phases of business cycle	
2.2	Cobweb Theorem	
2.3	Hick's Trade Cycle Theory	
2.4	Measures to control business cycle.	
Module 3	Inflation and Deflation	15
3.1	Meaning of Inflation	
3.2	Types of Inflation	

3.3	Theories of Inflation – Monetarist theory of Inflation, Structuralist theory of Inflation	
3.4	Meaning of Deflation, Disinflation, Reflation	
3.5	Stagflation.	
3.6	Control on Inflation.	
Module 4	Alternative Theories of Firm	15
4.1	Traditional theory of profit maximization.	
4.2	Baumol's Sales Maximization Model.	
4.3	Williamson's Theory of Managerial Discretion.	

● **OUTCOMES OF THE COURSE:-**

- 1) The study of Managerial Economics helps the students to become a skill full financial manager in the corporate world.
- 2) This subject helps the students to make career in banking sector.
- 3) It helps the students to become a good entrepreneur.
- 4) It helps the students to understand dynamics of various market Situations

List of Reference Books:

- 1) Seth M. L. , : Micro Economics
- 2) Jhingan M.L., : Modern Micro Economics
- 3) Jhingan M.L., and Stephen J. K. : Managerial Economics
- 4) Samuelson P.A., : Economics
- 5) Ahuja H.L. : Advanced Economic Theory
- 6) Ahuja H.L. : Managerial Economics
- 7) Misra and Puri : Modern Micro Economics
- 8) Lipsey Richard, : Positive Economics
- 9) Browing E.K. : Micro Economic Theory and Applications
- 10) Dwett, K.K. : Micro Economics
- 11) Diwedi D.N.: Managerial Economics
- 12) Mithani D M: Managerial Economics-Theory and Applications
- 13) Chopra O.P.: Managerial economics

Academic Council 1(6)
2nd July, 2020

RESEARCH METHODOLOGY

(Implemented from 2020-21)

COURSE CREDIT:- **4L + 1T/H=5**

COURSE CONTACT HOUR :- **60 L+ 0T/H=60**

Preamble of the Course:

The Course is designed to acquaint and enhance the knowledge of Research and also to provide insights as to how research is conducted.

Course Objectives:

- To provide an insight into the fundamentals of research
- To understand the need, significance and relevance of research and research design.
- To familiarize students with the techniques of data collection, analysis of data and interpretation
- To develop the skill of writing of research report
- To gain an understanding of why ethics in research are integral

RESEARCH METHODOLOGY – II (2064203)

SEMESTER II - COURSE CONTENT

Module 1

Data Processing and Statistical Analysis

(15 Lectures)

Meaning, Significance and problems in data processing - Stages in data processing: Editing, Coding, Classification, Tabulation, Diagrammatic Presentation

Analysis of Data: Meaning, Characteristics, Types of Data Analysis - Statistical Analysis: Tools & Techniques - Measures of: a) Central Tendency b) Dispersion c) Skewness d) Correlation Analysis e) Regression Analysis

Module 2

Hypothesis Testing & Interpretation of Data:

(15 Lectures)

A) **Testing of Hypothesis** - Steps in Hypothesis Testing - Procedure for Testing Hypothesis - Types of Hypothesis Testing: Parametric –T-test, F-test, Z-test - Non-Parametric-Chi Square, ANOVA

B) **Interpretation of Data**- Meaning, Significance and Precautions in data interpretation

Module 3

Research Report Writing:

(15 Lectures)

Meaning and Importance of research report writing - Essentials of a good Research Report - Structure/ layout of Research Report Steps in research report writing - Requisites of Good Research Report -Problems of Research Report - Footnotes and Bibliography – Case Study

Module 4

Ethics in Research:

(15 Lectures)

Meaning - Research Ethics - Ethical Norms in Research - Ethical Issues in Research – Plagiarism - Role of Computer in Research

Course Outcomes	On completion of the syllabus, the student will be able to
CO1	Understand various kinds of research, objectives of doing research, research process, research designs and sampling.
CO2	Gain basic knowledge on qualitative research techniques
CO3	Acquire adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
CO4	Understand data analysis-and hypothesis testing procedures.
CO5	Enable the student potentials to organize, coordinate and focus for research aptitude with confidence.

List of Books:

1. Kothari C. R, Research Methodology: Methods and Techniques
2. Michael V.P., 'Research Methodology in Management'
3. R. Panneerselvam, 'Research Methodology'.

Teaching Methods:

- Lecture Method
- PPT Presentations
- Case Study
- Paper Presentations, Seminars, Group Discussions,

Evaluation System:

SEE: 70 Marks

CIE: 30 Marks

Academic Council 1(6)

2nd July, 2020

ADVANCED ACCOUNTANCY -II (2064204)

(Implemented from 2020-21)

COURSE CREDIT:- 4L + 1T/H=5

COURSE CONTACT HOUR :- 60 L+ 0T/H=60

Preamble:

The College offers M.Com. with specialization in Advanced Accounting. The course is designed to cater to the needs of students who desire extensive knowledge in the field of Accountancy.

Course Objectives (CO)

- To gain working knowledge of generally accepted procedures techniques and skills in Auditing.
- To up-date the students with latest developments in the Subject.

SEMESTER II - COURSE CONTENT

Module 1

(5 Lectures)

Introduction: Definition of Auditing, Scope & Objectives of Auditing, Advantages of Auditing, Basic Principles Governing an Audit – Different Types of Audit, Auditing and Investigation.

Module 2

(15 Lectures)

- A. Audit of Limited Companies: Statutory requirements under the Companies Act 1956, Audit of Branches, Joint Audit, and Statutory Audit Report including new Audit Report format CARO (Company Auditors Report Order)
- B. Appointment, Remuneration, Rights, Duties and Liabilities of an Auditor.
- C. Auditors Responsibility with regard to Statutory Requirements under Companies Act.
- D. SA - 210 (Revised) Agreeing the term of Audit Engagements

Module 3

(10 Lectures)

- A. Audit of Bank
- B. Special Problem of Audit of Bank And Insurance Company

Module 4

(10 Lectures)

- A. Significance of Events occurring after the balancing date but before the certification of account by the Auditor.
- B. Auditors Report- Qualifications, notes on accounts, distinction between notes and qualification, qualified and unqualified report, distinction between report and certificate.

Module 5

(10 Lectures)

Audit Committee and Corporate Governance:

Corporate Governance: Introduction-Verification of Compliance of Corporate Governance.

Audit Committee: Constitution-Powers of Audit Committee-CEO/CFO Certification to Board-Report on Corporate Governance

Module 6

(10 Lectures)

Audit under Computerized Information System (CIS) Environment

Special aspects of CIS Audit Environment, need for review of internal control .Use of Computers for Audit purposes; audit tools, test packs, computerized audit programmes; Special aspects in Audit of E- Commerce Transitions

Course Outcomes	On completion of the syllabus the student will be able to
CO 1	Describe about the concept, types & methods of auditing
CO 2	Clarify about the applicability of different types of audits.
CO 3	Acquire knowledge of audit documentation and audit evidence.
CO 4	Gain knowledge on the provisions regarding the appointment, qualifications, duties and liabilities of auditor, Audit Committee and have insight towards Corporate Governance
CO 5	Understand Audit under CIS Environment

Teaching-Learning Equipment’s/Tools/Methods/etc.:

- Lectures – Blended learning
- Reference Books with e-books
- Seminars & Group Discussions, Paper Presentations, Debate etc.
- E-lectures downloaded - Practical’s

List of Books:			
Sr. No.	Title of the Books	Author	Publisher
1	Practical Auditing	Ghatalia, Spicor&Paggler	Allied Publishers Pvt. Ltd.
2	Practical Auditing	B.N. Tondon	S. Chand & Co.
3	Principles of Auditing	De paula	Pitman Publishing
4	Principles & Practice of Auditing	Saxena	Himalaya Publishing House
5	Contemporary Auditing	Kamal Gupta	Tata Mcgraw Hill Publishing Ltd.

6	Students Guide to Auditing Standards (Taxman)	D.S. Rawat	Taxman
---	---	------------	--------

Evaluation System: Total 100 Marks

SEE: **70 Marks**

CIE: **30 Marks**

Academic Council 1(6)

2nd July, 2020

BUSINESS MANAGEMENT (2064205)

(Implemented from 2020-21)

COURSE CREDIT:- **4L + 1T/H=5**

COURSE CONTACT HOUR :- **60 L+ 0T/H=60**

Preamble of the program:

Management of a business is not only the process but also a device which is responsible to accomplish the predetermined goals of an enterprise. Management is a behavioral knowledge. It is body of principles, theories and laws. Student will learn how to manage business successfully.

Course Objectives: The objective of this paper is to make students understand the conceptual frame work of Business Management.

SEMSTER II - COURSE CONTENT

Module 1

INTRODUCTION TO BUSINESS:

(20 Lectures)

- A. Introduction:** Meaning and Objectives, Characteristics of Business, Classification of Business, Essentials of Successful business,
- B. Various Forms Of Business Organizations:** Sole Proprietorship, Partnership firms, Joint stock companies- Features, Merits, Demerits and Suitability - LLP
- C. Emerging modes of Business**
E-Business: Meaning, Scope and benefits. Resource required for successful E – Business implementation. On – line transactions, payment mechanism, Security and safety of business transactions

Module 2

BUSINESS ENVIRONMENT:

(20 Lectures)

- A) **Business Environment:** Introduction, meaning, definition, Features, Importance, Merits & Demerits of Business Environment
- B) **Demographic Environment:** Meaning, Nature, Various factors
- C) **Economic Environment:** Meaning, Nature, Importance, Impact of Economic Environment on Business
- D) **Technological Environment:** Features and Impact of Technology
- E) **Social & Cultural Environment:** Meaning, Nature of Social & Cultural Environment, Social Responsibilities of Business, Impact of Culture on Business
- F) **Political & Legal Environment:** Political Systems & Institutions, Responsibilities of the State towards Business

Module 3

Business Ethics:

(10 Lectures)

- Meaning and Definition of Business Ethics
- Characteristics and Importance of Business Ethics, Factors affecting Business Ethics
- Corporate Governance
- Corporate Social Responsibility

Module 4

Recent Trends in Business Management:

(10 Lectures)

- Management Information System
- 6 Sigma
- Knowledge Process Outsourcing, Business Process Outsourcing
- Enterprise Risk Management
- Business Process Re-engineering

Course Outcome	On completion of the syllabus the student will be able
CO 1	Understand the concepts related to Business and Business Management.

Teaching Methods:

- Lecture Method, Case Study Method
- PPT Presentations
- Paper Presentations, Seminars, Group Discussions,

Evaluation System: Total Marks 100

SEE: **70 Marks**

CIE: 30 Marks

Reference Books:

1. **Business Environment:** Francis Cherunilam, Himalaya Publication
2. **Essentials of Business:** Environment K. Aswathappa, Himalaya Publication
3. **Modern Business Organization & Management:** S. A. Sherlekar, Himalaya Publication
4. **Innovating Lean Six Sigma:** A Strategic Guide To Deploying The World's Most Effective Business Improvement Process - Kimberly Watson-Hemphill and Kristine Nissen Bradley – McGraw Hill Publication
5. **Enterprise Resource Planning - ALEXIS LEON** – McGraw Hill Publication
6. **Turnaround Management with Business Process Re-Engineering** – O.P. Agrawal – Himalaya Publishing House