

SYLLABUS OF AUTONOMOUS PROGRAMME

FACULTY OF COMMERCE & MANAGEMENT

M.Com Part -I – w.e.f. A Y 2019-20

SEMESTER I

Core Paper – 101 Industrial Economics - I

60+ 40 Pattern : External Marks 60 + Internal Marks 40 = Maximum Total Marks :100

Required Lectures hours = 60

A) Title of Paper	Industrial Economics – I
B) Course Objectives	a) Students will be able to industrial organization & it provides a foundation for the study of many other fields related to industry. b) Students will be able to understanding an interactions among firms in the economy, including business strategy, corporate finance, marketing, international trade, banking, and the economics of organizations. c) It provide an overview of the historic evolution of industrial economies while focusing on recent developments in the study of firms' behavior.
C)Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Detailed course contents

Topics	Sub Topic	No. of lecture hours	Credit
Unit I - Introduction	1.1 Meaning and Scope of Industrial Economics 1.2 Need and Significance of The Study of Industrial Economics 1.3 Economic & Agricultural Development and Industrialization 1.4 Factors Affecting Industrial Development	9	1
Unit -II – Industrial Decisions, Market Structure	2.1 Competition or Co-Operation. 2.2 Firm Behavior & Market Outcomes. 2.3 i Cartel ii Collusion iii Merger	9	

	iv Take Over & Acquisition		
Unit -III – Industrial Location Analysis	3.1 Meaning of Industrial Location. 3.2 Determinants of Industrial Location. 3.3 Weber’s & Florence’s Theories of Industrial Location	7	2
Unit -IV –Investment, Research, Development & Innovation in Industry	4.1 Investment Decisions i The Nature & Types of Investment Decisions ii Preparation of the Profile of a Project iii Pricing Methods of Project Evaluation iv Risk and Uncertainties in Project Appraisal 4.2 Research, Development and Innovation i Meaning. ii R & D Expenditure as an Investment Decision. iii The Relationship between R & D, Inputs & Outputs 4.3 Rationalization & Automation. i. Meaning & Objectives. ii. Benefits, Problems & Policy	15	3
Unit -V – Price Competition	5.1 General Situation for Pricing Decisions. 5.2 Pricing Under Perfect & Imperfect Competition: in theory 5.3 Pricing Procedures in Practice 5.4 Pricing Methods. 5.5 Pricing in Public Enterprises 5.6 Price Wars: Theories and Evidence	10	4
Unit – VI- Non Price Competition	6.1 Meaning of Non-Price Competition& Product Differentiation 6.2 Horizontal Product Differentiation 6.3 Brand Proliferation as an Entry Deterrence Strategy 6.4 Vertical Product Differentiation 6.5 Price Discrimination: First- Second-& Third Degree Price Discrimination	10	

Note – One credit is equivalent to 20 hours of study. Therefore, one credit is earned after every 20 hours study is completed.

G) Course Outcome / Skill development	<p>By the end of the course the students will be better able -</p> <ol style="list-style-type: none"> 1. Identify and compare different market structures (Perfect competition, monopolistic competition, monopoly and oligopoly), as well as, compare their price and output implications. 2. Identify and assess the implications of product differentiation for welfare. Implications of asymmetric information for quality of goods. Implications of market structure for vertical dominance. 3. Describe and compare different views of profits persistence based on market structure and innovation.
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Reference Books :

1. Ferguson, Paul R. and Glenys J. Ferguson, (1994), Industrial Economics - Issues and Perspectives, Macmillan, London.
2. Shepher, William G. (1985), The Economics of industrial Organization, Prentice - Hall, Inc, Englewood Cliffs, N. J.
3. Staley, E & Morse R. (1965), Modern Small Industry for Developing Countries, McGraw Hill Book Company.
4. Elizabeth E. Bailey William J. Baumol : Deregulation and the Theory of Contestable Markets,1984, Volume 1 Issue 2 Yale Journal on Regulation.
5. Reza Aboutalebi : The Taxonomy of International Manufacturing Strategies , Surrey Business School, University of Surrey, Guildford, UK e-mail: r.aboutalebi@surrey.ac.uk
6. Joe Chen 111 8.4 A taxonomy of business strategies Lecture Notes: Industrial Organization
7. G. Symeonids : Industrial Economics ,2011, London School of Economics & Political Science.
8. Ahluwalia, I. J. (1985), Industrial Growth in India - Stagnation since Mid-sixties, Oxford University Press, New Delhi.
9. Ahluwalia, I. J. (1991), Productivity and Growth in Indian Manufacturing, Oxford University Press, New Delhi.
10. Desai, A. V. (1994), "Factors Underlying the Slow Growth of Indian Industry", in Indian Growth and Stagnation - The Debate in India Ex. Deepak Nayyar, Oxford University Press.
11. Vepa R. K. (1988), Modern Small Industry in India, Sage Publications.
12. Srivastava, M.P. (1987), Problems of Accountability of Public Enterprises in India, Uppal Publishing House, New Delhi.
13. Mohanty, Binode (1991), Ed. Economic Development Perspectives, Vol. 3, public Enterprises and Performance, Common Wealth Publishers, New Delhi.
14. Jyotsna and Narayan B. (1990), "Performance Appraisal of PEs in India: A Conceptual Approach", in Public Enterprises in India - Principles and Performance, Ed. Srivastave V.K.L., Chug Publications, Allahabad

KCES's, M J College, Jalgaon (Autonomous College)

School of Commerce and Management

Syllabus of M.Com 2019-20

Semester - I

MCOM 102: Strategic Management

60+40 Pattern: ESE 60 Marks CIA 40 Marks Maximum Total Marks 100

Required Lectures 60 (60 Hours)

A) Title of Paper	Strategic Management
B) Course Objectives	•
C) Level of Knowledge Expected	
D) Medium of Instruction	English and Marathi
E) Instructions on lectures and examination	<ul style="list-style-type: none"> • Each Lecture shall be of 1 hour duration. • Question paper shall be set in English. Students have to attempt the paper in English and Marathi language only. • Question paper Attempt any 5 out of 8.
F) Course Structure	Syllabus will cover Six topics as discussed in detail below

Topics	Lectures	Credits
UNIT-I – Strategic Management: Overview 1.1. Strategy: Concept, Elements of Strategy, Types, Levels of Strategy Operation, Strategy Decision Making, Issues in Strategic Decision Making. 1.2. Strategic Planning: Concept, Evolution of Strategic Planning, Levels of Strategic Planning, Strategy Makers & Strategic Decisions, Dimensions of Strategic Decisions. 1.3. Strategic Management: Definition, Features, Elements in Strategic Management Process, Model of Strategic Management Process. 1.4. Business Policy: Nature, Importance, Objectives & Classification, Current Trends in Business Policy, Difference between Strategy and Policy.	10	01
UNIT-II Strategic Intent and Environmental Appraisal 2.1.Strategic Intent: Vision, Mission, Purpose, Goals and Objectives, Values. 2.2.Environmental Appraisal: Concepts of Environment, Characteristics, Factors to be Considered for Environmental Scanning, Approaches to Environmental Scanning, Sources of Information for environmental Scanning, Factors affecting Environmental Appraisal. 2.3.Organizational Appraisal: Capability factors, Methods and	10	

Techniques. 2.4.Strategic Choice: Meaning, Process, Factors and Analysis – Portfolio and SWOT.		
UNIT-III- Competitive Advantage 3.1.Concept and Sources of Competitive Advantage 3.2.Kinds of competitive advantage: Position and Capability and their inter-relationship. 3.3.Sustainable competitive advantage. 3.4.Cost-Benefit analysis of competitive advantage.	10	
UNIT-IV Strategy Implementation 4.1.Strategy Implementation: Aspects, Project & Procedural Implementation, Resource Allocation. 4.2. Structural Implementation – Structural Considerations, Structures for Strategy, Organization Design and Change, Organization Systems. 4.3. Behavioral Implementation – Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Social Responsibility and Strategic Management, Personal Value and Ethics. 4.4.Functional Implementation of Strategies-Functional Policies, Role of Functional policies.	08	02
UNIT-V Strategy Evaluation and Control 5.1. Strategic Evaluation: Nature, Importance, Participants, Barriers. 5.2.Strategic Control and Operational Controls, Difference between Strategic Control and Operational Controls.	11	03
UNIT-VI Techniques of Strategic Evaluation Lectures 6.1.Control -Evaluation Techniques for Strategic Control, Evaluation Techniques for Operational Control	11	04
Total	60 Hours	Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

G) Course outcomes/ Skill Development	By the end of the course students will be able to <ul style="list-style-type: none"> •
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Reference Books:

1. Business policy and Strategic Management – Azhar Kazmi, Tata McGraw Hill, New Delhi.
2. Marketing Strategy & Competitive Positioning by Hooley – Pearson Education, Delhi Delhi. .

3. Business Policy and Strategic Management: Concepts and Applications,- Gupta, Gollakota, Shrinivasan- Prentice Hall India, New Delhi.
4. Strategic Management - Hunger, Wheelen, Addison Weesley
5. Strategic Management - P.SubbaRao, Himalaya Pub.New Delhi.
6. Strategic Management Concepts and Cases – Upendra Kachru, Excel Books, New Delhi.
7. Strategic Management - Francis Cherunilam, Himalaya Publishing House, New Delhi.
8. Strategic Management- Saloner, Shepard, Podolny Willey India
9. Strategic Management - B Hiriyappa, New Age International, New Delhi.
10. Strategic Management - V.S.P. Rao, Harikrishna, Excel Books, New Delhi.
11. Business Policy: Strategic Management - L.M.Prasad, Sultan Chand and Sons, New Delhi.
12. Concepts in Strategic Management and Business Policy –Thomas L.Wheelen and J.David Hunger

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School of Commerce and Management

Syllabus of M.Com 2019-20

Semester - I

MCOM 103: Information System for Business

60+40 Pattern: ESE 60 Marks CIA 40 Marks Maximum Total Marks 100

Required Lectures 60 (60 Hours)

A) Title of Paper	Information System for Business
B) Course Objectives	<ul style="list-style-type: none"> • Develop conceptual understanding about latest developments in the field of Information Technology and the impact of I.T. in Managing a Business. • Learn to use Information Technology to gain competitive advantage in business • Develop students as Cyber Security experts, Information System Auditors.
C) Level of Knowledge Expected	Working knowledge of IT and Digital World
D) Medium of Instruction	English and Marathi
E) Instructions on lectures and examination	<ul style="list-style-type: none"> • Each Lecture shall be of 1 hour duration. • Question paper shall be set in English. Students have to attempt the paper in English and Marathi language only. • Question paper Attempt any 5 out of 8.
F) Course Structure	Syllabus will cover Six topics as discussed in detail below

Topics	Lectures	Credits
UNIT-I –Information System 1.1.Information System for Business, Defining Information System 1.2.Information System for Hardware and Software 1.3.Components of Information System 1.4.The role of Information System, types of Information System for Business 1.5.Acquiring Information System	10	01
UNIT-II- Introduction to E-Business 2.1.E-business and E-business models 2.2.E-commerce & E-commerce models 2.3.HRM system-e-CRM,SCM,KMS,ERP,BPR 2.4.The Internet and World Wide Web 2.5.Web based tools for e-commerce	10	
UNIT-III- Information Security Concepts 3.1.Information Security Overview: Background and Current Scenario 3.2.Need and goals of Security	10	02

3.3.Types of Attacks 3.4.E-commerce Security Treats to Information Systems 3.5.Reducing the Threat to Information System, Types of Controls		
UNIT-IV Security Threats and Vulnerabilities 4.1.Overview of Security threats to Business 4.2.Weak / Strong Passwords and Password Cracking 4.3.Insecure Network connections 4.4.Malicious Code 4.5.Programming Bugs	08	
UNIT-VE-commerce and Laws in India 5.1.Digital/ Electronic Signature in Indian Laws 5.2.E-Commerce; Issues and provisions in Indian Law 5.3.E-Governance; concept and practicality in India 5.4.E-Taxation issues in Cyberspace, 5.5.Cyber Regulations 5.6.Value Chains in E-commerce	11	03
UNIT-VI Cyber Security For Business And Application Of Information Systems In Business Areas 6.1.Cyber security for business- Introduction to Cyber Security-, 6.2.Cyber Crime and its effects on Business 6.3.Application of Information Systems at the Operational, Tactical &6.4.Strategic Levels in the areas of Accounting & Finance, Marketing, 6.5.Human Resources and Production	11	04
Total	60 Hours	Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

G) Course outcomes/ Skill Development	By the end of the course students will be able to <ul style="list-style-type: none"> • Enter basic online work. • Use simple transaction and digital payment. • Obtain basic knowledge of online security
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Reference Books:

- 1) Information System for Business - ElligabethHardcastle
- 2) Business Information Systems -Paul Beynon-Davies
- 3) Essentials of Business Information - Jane Laudon
- 4) Business Information Systems-Textbook , Andrew Greasley, Paul Bocij, and Simon Hickie
- 5) Business Information Systems : Technology, Development and Management for the E-Business- By Paul Bocij , Andrew Greasley , Simon Hickie

SYLLABUS OF AUTONOMOUS PROGRAMME

SCHOOL OF COMMERCE & MANAGEMENT

M. COM w.e.f. AY 2019-20

M. COM PART I - w.e.f. AY 2019-20

SEMESTER I

Discipline Specific Elective (DSE) Course Paper – I

**104 (A) Advanced Accountancy - Paper-I
Specialization paper – I**

**60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100
Required Lectures hours 60**

A) Title of Paper	Advanced Aspects of Accounting
B) Course Objectives	The objectives of this course are to enable the students to – a) understand the concept of IFRS and convergence of Indian AS to IFRS b) understand the advanced aspects of accounting relating to company liquidation, Hire-purchase, and value addition c) understand the method of presenting financial statements by Insurance companies, and holding companies d) understand the accounting procedure for goods of small value under hire- purchases transactions
C) Level of Knowledge expected	Working knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only. c) Out of the total marks in question paper, 40% marks will be allotted for theory questions, and 60% marks will be for the practical problems.
F) Course contents	Covering 6 Units as detailed below -

Detailed course contents

Topics	No of lecture hours of unit	Credit points
<p>UNIT 1 - Accounting Standards, International Financial Reporting Standards, and IFRS converged ASs (that is, Ind-AS)</p> <ol style="list-style-type: none"> 1. Introduction of AS, IFRS, and Ind AS, 2. Need for convergence of Indian Accounting Standards to IFRS 3. Implementation of Ind AS in India 4. Introductory study of (Theory only) - <ol style="list-style-type: none"> a. IFRS 1 – “First Time Adoption of International Financial Reporting Standards” and Ind AS 101 – “First-time Adoption of Indian Accounting Standards” b. AS 23, ‘Accounting for Investments in Associates in Consolidated Financial Statements’, and Ind AS-28 ‘Investments in Associates’. 	07	01
<p>UNIT 2 - Value Added Accounting and Reporting (08)</p> <p>(a) Concepts of value addition - Meaning, Utility, and Disclosure of Value Added Statement (VAS) -</p> <p>(b) Concept and Computation of -</p> <ol style="list-style-type: none"> 1. Economic Value Added (EVA) 2. Gross Value Added (GVA) 3. Net Value Added (NVA) 4. Market Value Added (MVA) – <p>(Theory and practical problems)</p>	08	
<p>UNIT 3 - FINANCIAL STATEMENTS OF INSURANCE COMPANIES</p> <p>Preparation of final accounts of Insurance companies carrying on General Insurance business, as per the forms prescribed by the Insurance Regulatory and Development Authority Regulations 2002 -</p> <ul style="list-style-type: none"> - Revenue Accounts in Form B- RA - Profit and Loss Account in Form B- PL, and - Balance Sheet in Form B- BS <p>(Theory and practical problems)</p>	12	02

<p>UNIT 4 - FINANCIAL STATEMENTS OF HOLDING COMPANIES a) Consolidated Financial Statements of Holding Companies – b) Consolidation with adjustments of - Inter-company transaction, Issue of Bonus Shares, Revaluation of fixed Assets, Debentures and Preference Shares of subsidiary Company, Dividend.</p> <p>Refer to the Accounting Standard AS 21 “Consolidated Financial Statements”, and Ind-AS 27 – “Consolidated and Separate Financial Statements” (Note - Holding company with two or more subsidiaries to be studied) (Theory and practical problems)</p>	12	3
<p>UNIT 5 - LIQUIDATION OF COMPANIES (10) Preparation of Statements of affairs including deficiency/surplus account as per the provisions of the company law (Theory and practical problems)</p>	08	
<p>UNIT 6 - ACCOUNTING FOR GOODS OF SMALL VALUE UNDER HIRE-PURCHASES TRANSACTIONS - Preparation of Hire Purchase Trading Account in the books of hire vendor under – (a) Debtors Method, and (b) Stock and Debtors Method (Theory and practical problems)</p>	12	4
Total	60 hours	04 credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

<p>G] Course Outcome / Skill development</p>	<p>By the end of the course the students will be better able -</p> <ol style="list-style-type: none"> 1) to get the insight of the advanced aspects of accounting like accounting for value added and accounting for hire purchase, and accounting for liquidation of companies, and to develop the skills required for such accounting. 2) to prepare the financial statements of holding companies and general insurance companies within the legal framework 3) to know the framework of the IFRS and convergence of Indian AS to IFRS
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Reference Books -

Books on Accounting - (Latest edition of the books)

- 1) Advanced Accounting – II, Dr. S. N. Maheshwari and Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- 2) Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- 3) Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi
- 4) Advanced Accountancy – Vol. II, R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- 5) Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- 6) Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana

- 7) Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
- 8) Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- 9) Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- 10) Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill
- 11) Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] – written by D. G. Sharma, publisher Taxmann Publications
- 12) Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] – written by D. G. Sharma, publisher Taxmann Publications

Books on Accounting Standards Ind-AS and IFRS (Latest edition of the books)

- 13) Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications
- 14) Taxmann’s “Indian Accounting Standards and IFRSs for Non-finance Executives” – written by T. P. Ghosh– publisher Taxmann Publications
- 15) A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
- 16) A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
- 17) Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) - Bharat Publications
- 18) Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann)
- 19) Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition
- 20) Taxmann’s “IFRSs Simplified” – written by T. P. Ghosh – publisher Taxmann Publications
- 21) Taxmann’s “Illustrated Guide to Indian Accounting Standards and IFRSs” – written by Amitabh Mukherjee– publisher Taxmann Publications
- 22) Taxmann’s “Guide to Indian Accounting Standards converged with IFRSs” – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications

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FACULTY OF COMMERCE & MANAGEMENT
M. Com. I – w.e.f. AY 2019-20
SEMESTER I**

DSE Paper I- 104(B) Marketing Management

60+40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures hours: 60

A) Title of Paper	Approaches to Marketing Management
B) Course Objectives	The objectives of this course are – a) to facilitate understanding of the conceptual framework of marketing b) to lay a foundation for understanding the significance of rural marketing in this era. c) to help the students to understand different approaches to marketing. d) to introduce the students pricing methods in international marketing.
C) Level of Knowledge expected	Introductory knowledge.
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject can be studied in English or Marathi medium. b) The question paper shall be set in English & Marathi also, and the students shall answer the entire paper in English or Marathi medium only.
F) Course contents	Covering 6 Units as detailed below -

Detailed course contents

Topics	No of lecture hours	Credit Points
Unit I – Service Marketing	08	1
1. Introduction		
2. Marketing Concept & Orientation		
3. Different Service Marketing Activities		

4. Service Marketing Philosophy & Definition		
Unit II – Marketing Mix in Services	07	
1. Service Product or Package, Pricing, Place or Distribution, Promotion, People or Internal Marketingcontinue		
.....Physical Evidence, Process Management	05	2
2. Issues in Service marketing		
Unit III – Rural Marketing	10	
1. Rural Markets: Structure & Characteristics		
2. Rural Marketing: Meaning, Concept, Nature, Scope & Significance		
3. Factors of Rural Marketing Environment - Population , Occupation Pattern, Income Generation, Expenditure Pattern, Literacy Level, Infrastructure Facilities, Land Use Pattern		
Unit IV – Rural Market Segmentation & Pricing	10	3
1. Rural market segmentation: Occupational, Sociological, Thomson Rule Market Index Lin-Quest and MICA Rating		
2. Pricing: Marketing Costs, Price Structure, Selecting price method Trends in Agricultural Price Policies, Small farmers and Procurement prices, Consumer Price- Producer Price Differences		
Unit V – International Marketing	05	
1. Definition and Scope		
2. Motives of International Marketing		

3. Global Marketing Environment: Demographic, Socio-economic,continue		
.....Cultural, Political, Technological, Government. International Trading Environment	03	4
Unit -VI –International Market Selection & Pricing	12	
1. International Market selection: Market Selection Process, Market profiling, Market Segment Selection		
2. International Pricing: Exporters Cost, Pricing Objectives, Factors Affecting Pricing,		
3. Pricing methods - Transfer Pricing, dumping,		
4. Steps in Pricing,		
5. Export Price Structure, Export Price Quotations and Inco Terms		

Reference Books:

1. Varshney and Bhattacharya, International marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi.
2. Keegan, Global Marketing Management, Prentice Hall of India, New Delhi.
3. Philip Cateora and John Graham, International Marketing, Tata Mc Graw Hill, New Delhi.
4. D.C.Kapoor, Export Management, Vikes Publishing House, New Delhi.
5. Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai
6. C B Mamoria, R K Suri, Satish Mamoria, Marketing Management, Kitab Mahal, Allahbad.
7. Services Marketing' – S. M. Jha – Himalaya Publishing House 13
8. Services Marketing' – C. Bhattacharjee – Excel Books
9. Service Marketing – Christopher Lovelock, JochenWirtz, JayantaChatterjee – Pearson Education Asia
10. Services Marketing – Ravi Shankar – Excel Books
11. R V Badi, N V Badi, Rural Marketing, Himalaya Publishing House, Mumbai
12. T P Gopalswamy, Rural marketing, Vikas Publishing House

**SYLLABUS OF AUTONOMOUS PROGRAMME
SCHOOL OF COMMERCE & MANAGEMENT
M. COM w.e.f. AY 2019-20
M. COM PART I - w.e.f. AY 2019-20
SEMESTER I**

**Discipline Specific Elective (DSE) Course Paper – I
Specialization paper –I
104 (C) – Business Taxation**

**60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100
Required Lectures hours 60**

A) Title of Paper	Study of Income tax Act, 1961
B) Course Objectives	The objectives of this course are to enable the students to – 1. know the various provisions relating to Income and Incomes tax computation 2. understand the basic concepts of the Income Tax Act 1961 and get the working knowledge of scheme of taxation in India 3. compute Income and Tax of an Individual and Partnership assessee under the Act
C) Level of Knowledge expected	Working knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only. c) Out of the total marks in question paper, 30% marks will be allotted for theory questions, and 70% marks will be for the practical problems.
F) Course contents	Covering 6 Units as detailed below

Detailed course contents

Topics	No of lecture hours of unit	Credit points
UNIT 1 – Revision of Income Tax Act 1961 and basic concepts – a. Income tax Act 1961, Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Average rate of tax, Capital and Revenue Receipts, capital or revenue expenditure, Heads of Income; Taxability of Agricultural Income. b. Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax	08	01

<p>UNIT 2 – Income from Salary and Income from House Property</p> <p>A - Income from Salary</p> <p>a. Income from Salary - Salary, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic)</p> <p>b. Allowances to be studied – HRA, Transport Allowance, Children Education Allowance, Medical allowance –</p> <p>c. Perquisite to be studied – Rent-free Accommodation</p> <p>d. Deduction from salary income – Standard Deduction, deduction for Professional Tax paid</p> <p>e. Practical problems on computation of salary income</p> <p>B - Income from House Property</p> <p>a. Income from House Property - Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value – Deductions allowable while computing income from house property (Study of the sections relevant to the topic)</p> <p>b. Computation of house-property income – Practical problems on computation of income from house property</p>	12	
<p>UNIT 3 – Income from Other Sources</p> <p>a. Income from other sources – Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs, deductions allowed</p> <p>b. Computation of income from other sources - Practical problems on computation of income from other sources</p> <p>c. Income from Capital gains – Long term capital gain; short term capital gain deductions from Income from Capital gains</p>	08	
<p>UNIT 4 – Income from Profits and Gains of Business and Profession</p> <p>a. Meaning and Nature of Income from Business & Profession, Difference between Business & Profession – Expenses allowable and Expenses not allowable while computing income from business and profession. - Method of accounting - Maintenance of Books of Account - Audit of Accounts (Study of the sections relevant to the topic)</p> <p>b. Practical problems on computation of Income from Business in the hands of Individual Assessee, Partnership Firm, and Partners</p>	12	02
<p>UNIT 5 - Clubbing of income - Set off and carry forward of losses - (Provisions relevant to Individual and Partnership firm)</p>	08	03
<p>UNIT 6 - Computation of Taxable Income and Income tax of an Individual Assessee, Partnership firm, and Partner</p> <p>a. Computation of Gross Total Income, Deductions under various clauses of sections, as are applicable to the Partnership and Individual assessee for the relevant</p>	12	4

previous year b. Income tax slabs and rates for the Assessment year under study, including Education cess, Higher education cess, surcharge (in case applicable for the assessment year) c. Tax rebate under section 87-A d. Computation of Total Income and Income Tax of an Individual assessee, Partnership Firm, and Partner in a firm e. Interest and penalties payable under the Income tax Act		
Total	60 hours	04 credits

Important Notes:

1. The Academic Year of the examination shall be the Assessment Year for study of different provisions of the Act. Therefore, the relevant provisions, with changes if required, are to be studied.
2. One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.
3. The breakup of questions in the Examination will be as under:
 - a. Theory questions will carry 30% marks.
 - b. Practical Problems will carry 70% marks.

G] Course Outcome / Skill development	By the end of the course the students will be able - <ol style="list-style-type: none"> 1. to understand various provisions relating to Income and Incomes tax computation 2. to get the working knowledge of scheme of taxation in India 3. to compute Income and Tax of an Individual and Partnership assessee under the Act 4. to find out the tax liability of an Individual and Partnership assessee
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Reference Books -

1. "Students Guide to Income Tax"- written by Vinod K. Singhania – Publisher: Taxmann Publications Pvt Ltd, New Delhi.
2. "Systematic Approach to Taxation" – Written by Dr Girish Gupta, Dr Ravi Ahuja - Publisher Bharat Publications
3. "Students Handbook on Income tax" – written by T. N. Manoharan and G. R. Hari, publisher - Snow White Publications.

4. "Direct Tax Laws", written by T. N. Manoharan and G. R. Hari, Publisher – Snow White Publications.
5. "Students Guide to Income Tax" written by Dr Monica Singhanian / Dr. Vinod K Singhanian, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
6. "Students Guide to Income Tax with Problems and Solutions (Combo)", written by Dr Monica Singhanian / Dr. Vinod K Singhanian, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
7. "Income Tax Law & Accounts", by Mehrotra : Sahitya Bhavan, Agra.
8. "Law and Practice of Income-tax in India"; by Bhagavati Prasad; New Age International Publishers, New Delhi.
9. "Direct Tax Laws", written by Dr. Girish Ahuja & Ravi Gupta, Publisher – Bharat Publications

SYLLABUS OF AUTONOMOUS PROGRAMME
SCHOOL OF COMMERCE & MANAGEMENT
M. COM w.e.f. AY 2019-20
M. COM PART I - w.e.f. AY 2019-20
SEMESTER I
Skill Enhancement Course (SEC) Paper - I
105 - Application of Methods of Costing
60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100
Required Lectures hours 60

A) Title of Paper	Application of Methods of Costing
B) Course Objectives	The objectives of this course are to enable the students to – <ol style="list-style-type: none"> 1. to understand the various methods of determining costs of goods produced and services rendered by different organizations. 2. to prepare the costs accounts of various goods and services having regard to the nature their manufacturing processes. 3. to compare the performance of different firms using different methods of costing
C) Level of Knowledge expected	Working knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	<ol style="list-style-type: none"> a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only. c) Out of the total marks in question paper, 40% marks will be allotted for theory questions, and 60% marks will be for the practical problems.
F) Course contents	Covering 6 Units as detailed below -

Detailed course contents

Topics	No of lecture hours of unit	Credit points		
<p>UNIT 1 – Single or Output Costing, Job Costing, and Batch Costing</p> <p>(a) Single or Output Costing and Job Costing – Meaning and features, Methodology used, (b) Advantages, Limitations of these methods of Costing, (c) Batch Costing – Meaning and features of Batch Costing, Economic Batch Quantity (EBQ) (d) Preparing Cost Sheets and Price Quotations for Jobs/ Batches, Computing Economic Batch Quantity</p> <p>[Theory and advanced practical problems on preparation of cost sheet and quotations using Single Costing, Job Costing and Batch Costing, EBQ]</p>			08	01
<p>UNIT 2 – Contract Costing –</p> <p>(a) Contract Costing - Meaning and features of Contract costing, Methodology used in Contract Costing – Comparison of Job Costing and Contract Costing. (b) Special aspects of Contract Account: Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Special Points in Contract : Cost Plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed (c) Advantages and Limitations of Contract Costing, (d) Refer AS-7 on Construction Contracts for issues of Accounting treatment - Percentage of Completion method, Completed contract method, provision for foreseeable losses, principles to be followed while taking credit for profit of incomplete contracts. (e) Preparing Contract Accounts with the important aspects including Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Cost-plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed.</p> <p>[Theory and advanced practical problems on preparation of Contract Account and</p>			10	

other related accounts]		
<p>UNIT 3 – Process Costing –</p> <p>(a) Meaning and Features of Process Costing, Methodology used in Process Costing – Comparison of Job Costing and Process Costing -</p> <p>(b) Advantages and Limitations of Process Costing</p> <p>(c) Special aspects of Process Costing - Normal Process Loss, Abnormal Process Loss, Abnormal Process Gain, Inter-Process Profits.</p> <p>(d) Concept of Equivalent Production - Methods of pricing used for valuing the equivalent units - First In First Out Method [FIFO]: Average Method: Weighted Average Method:</p> <p>(e) Preparing Process Cost Accounts with the important aspects including Normal Process Loss, Abnormal Process Loss, Abnormal Process Gain, Inter-Process Profits, Equivalent Production,</p> <p>[Theory and advanced practical problems on preparation of Process Cost Accounts, and other related statements and accounts]</p>	12	02
<p>UNIT 4 – Operating Costing / Service Costing –</p> <p>(a) Meaning and Features of Operating costing - Methodology used in Operating Costing</p> <p>(b) Special aspects of Process Costing - Determination of Unit of Cost, Collection of costing data, cost Classification – <i>Fixed Charges, Maintenance Charges, Running Charges –</i></p> <p>(c) Practical problems on preparation of Operating cost statement for Transport Service, Boiler house and Power-house services, Canteen Service, and Hospital Service</p> <p>[Theory and advanced practical problems on preparation of Operating Cost Sheet/ Statement, arriving at rate to be charged]</p>	12	3
<p>UNIT 5 - Uniform Costing and Inter-firm comparison –</p> <p>a) Meaning of uniform costing, Reasons for differences in costs and costing practices from firm to firm, Application of Uniform Costing system, Objectives, Advantages and Limitations of Uniform Costing system,</p>	08	

<p>Essentials for success of uniform costing system, Fields for Uniformity, Uniform Cost Manual.</p> <p>b) Inter-firm comparison – Meaning, Objectives, Advantages and Limitations of Inter-firm comparison, (Theory questions)</p>		
<p>UNIT 6 - Activity Based Costing (ABC) -</p> <p>(a) Meaning, Objectives of Activity Based Costing - Traditional Absorption Costing Vs Activity-Based Costing,</p> <p>(b) Special aspects of ABC like Cost Object, Cost Drivers and their selection, Activities and their identification, etc.</p> <p>(c) Steps involved in application of ABC</p> <p>(d) Activity-Based Cost Management – Meaning – Areas of applications of Activity-Based Cost Management,</p> <p>(e) Practical problems on Activity-Based Costing.</p> <p>[Theory and practical problems on application of Activity Based Costing]</p>	10	4
Total	60 hours	04 credits

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

<p>G] Course Outcome /</p> <p>Skill development</p>	<p>By the end of the course the students will be better able -</p> <ol style="list-style-type: none"> 5. to determine the costs of different types of goods produced and services rendered by different organizations. 6. to prepare the costs accounts of various goods and services having regard to the nature their manufacturing processes. 7. to compare the performance of different firms using different methods of costing 8. to apply the approach of activity based costing in his job
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Reference Books -

Books on Cost Accounting - (Latest edition of the books)

1. Basics of Cost Accounting by V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
2. Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
3. Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi
4. Principles and Practice of Cost Accounting by N K Prasad
5. Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
6. Cost Accounting Principles & Practice by Nigam & Sharma
7. Cost Accounting Principles & Practice by S P Iyenger
8. Cost Accounting Principles & Practice by P K Ghosh
9. Cost Accounting Principles & Practice by B S Khanna
10. Cost Accounting by Jain & Narang
11. Practical Costing by Ahuja , Khanna & Pandey
12. Cost Accounting by B K Bhar
13. Cost & Management Accounting [For CS Inter] - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
14. Cost & Management Accounting [For Stage II of ICWA Inter] - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
15. Cost and Management Accounting (Theory Problems and Solutions) by M N Arora – Himalaya Publishing House, Mumbai
16. Cost Accounting by Ravi M Kishore - Taxmann Allied Services Pvt Ltd
17. A Text Book (with in-built Compiler) on Cost Accounting by S. K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
18. Study modules of the Institute of Cost & Works Accountants of India on cost accounting

**SYLLABUS OF AUTONOMOUS PROGRAMME
FACULTY OF COMMERCE & MANAGEMENT**

M.Com Part -I – w.e.f. A Y 2019-20

SEMESTER II

Core Paper – 201 Economics of Industries - II

60+ 40 Pattern : External Marks 60 + Internal Marks 40 = Maximum Total Marks :100

Required Lectures hours = 60

A) Title of Paper	Industrial Economics - II
B) Course Objectives	<p>a) Students will be able to industrial organization & it provides a foundation for the study of many other fields related to industry.</p> <p>b) Students will be able to understanding an interactions among firms in the economy, including business strategy, corporate finance, marketing, international trade, banking, and the economics of organizations.</p> <p>c) It provide an overview of the historic evolution of industrial economies while focusing on recent developments in the study of firms' behavior.</p>
C)Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	<p>a) This subject shall be studied in English & Marathi medium.</p> <p>b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.</p>
F) Course content	Covering 6 Units as detailed below

Detailed course contents

Topics	Sub Topic	No. of lecture hours	Credit
Unit I - Industrialization in India	<p>1.1 The Role of Industrialization</p> <p>1.2 Review of Industrial Development in India.</p> <p>1.3 Pattern of Industrial Development In India</p>	7	1
Unit -II – Industrial Sector in India	<p>2.1 Private Sector in India : Role, Private Sector Corporate Giants, Role & Performance</p> <p>2.2 Public Sector in India: Role, Importance of Public Sector Enterprises & Performance.</p> <p>3.3 Large And Small Scale Industries: Role and</p>	8	

	Performance 3.4 Some Major Industries In India		
Unit -III – Problems of Indian Industry	3.1 Problems of Industrial Development in India 3.2 Economic Crisis and Structural Changes in Industries after 1991. 3.3 Problems of Private Sector Enterprises in India 3.4 Problems of Public Sector Enterprises in India 3.5 Problems of Small, Scale Industries in India 3.6 Industrial Sickness: Definition, Magnitude, Causes, Consequences and Remedial Measures. 3.7 Problems of Dispersal and Decentralization of Industries. 3.8 Need of Balanced Regional Development of Industries	15	2
Unit -IV – Government Regulation of firms and Industry	4.1 Regulation: Meaning, Need and Tools of Regulation 4.2 Regulation of Firms with Market Power under Symmetric Information. 4.3 Regulation Under Asymmetric Information 4.4 The Industries(Development and Regulation) Act, 1951 4.5 Industrial Regulation Authorities in India: Objectives, Role & Functions	10	3
Unit -V – Government Deregulation of firms and Industry	5.1 Deregulation , Liberalization & Privatization 5.2 Privatization :Evolution of Privatization Policy In India & Its Methods 5.3 Critique of Privatization & Disinvestment 5.4 Competition Policy: Objectives , Difficulties & Policy In Practice	9	
Unit – VI- Industrial Labor	6.1 Features of Indian Industrial Labor. 6.2 Productivity of Industrial Labor 6.3 Demand For Labor & Supply of Labor & Determination of Wages 6.4 Labor Wage Policy in India	11	4

	6.5 Current Trends in Collective Bargaining. 6.6 Growth, Pattern, Structure and Achievements of Labor Union in India 6.7 Magnitude & Causes of Industrial Disputes 6.8 Settlement of Industrial Disputes : Policy of Government 6.9 Social Security Measures In India, 6.10 Exit Policy and Right To Strike		
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Note – One credit is equivalent to 20 hours of study. Therefore, one credit is earned after every 20 hours study is completed.

G) Course Outcome / Skill development	By the end of the course the students will be better able - After end of this course student will able to - 1. Identify and compare different market structures (Perfect competition, monopolistic competition, monopoly and oligopoly), as well as, compare their price and output implications. 2. Identify and assess the implications of product differentiation for welfare. Implications of asymmetric information for quality of goods. Implications of market structure for vertical dominance. 3. Describe and compare different views of profits persistence based on market structure and innovation.
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Reference Books :

1. Indian Economy-Mishra & Puri (30th Ed) Himalaya publishing house.
2. Indian Economy:Gaurav Datta & Ashwini mahajan ,66th r. ed. S.chand .
3. Industrial Economics – Donald H. Hay, Oxford
4. Industrial Economics _ R.R.Barthwal,Wiley.
5. Industrial Economics- Francis Cherunilam,Himalaya .
6. Industrial Economics- Singh & Siddu, Himalaya.
7. Industrial Economics- Shrivastav,S Chand.
8. Safdar Hasmi Marg; New Delhi- 110001 (On Lilne Wwww.Irhrjournal.In).
9. An Introduction To Industrial Economics P.J.Divine,R.M.Jones, N.Lee,W.J.Tyson, George Allen & Unwin (1976)
10. The Indian Journal of Industrial Relations- A Review of Economic & Social Development, Shree Ram Center For Industrial Relation & Human Resources,

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School of Commerce and Management

Syllabus of M.Com 2019-20

Semester - II

MCOM 202: Case Studies in Strategic Management

60+40 Pattern: ESE 60 Marks CIA 40 Marks Maximum Total Marks 100

Required Lectures 60 (60 Hours)

A) Title of Paper	Case Studies in Strategic Management
B) Course Objectives	•
C) Level of Knowledge Expected	
D) Medium of Instruction	English and Marathi
E) Instructions on lectures and examination	<ul style="list-style-type: none">• Each Lecture shall be of 1 hour duration.• Question paper shall be set in English. Students have to attempt the paper in English and Marathi language only.• Question paper Attempt any 5 out of 8.
F) Course Structure	Syllabus will cover Six topics as discussed in detail below

Topics	Lectures	Credits
Comprehensive cases on various strategic situations based on application of strategic management must be discussed and solved, based on topics covered in paper No 102. At least three cases on each topic are expected, and a minimum 16cases in all shall be studied during the semester.	60	4
Total	60 Hours	4 Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

G) Course outcomes/ Skill Development	By the end of the course students will be able to <ul style="list-style-type: none">• understand some basic concepts of research and its methodologies• identify appropriate research topics• select and define appropriate research problem and parameters• organize and conduct research (advanced project) in a more appropriate manner• write a research report and thesis
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Reference Books:

1. Cases in Strategic Management – Azar Kazami, Tata McGraw Hill, New Delhi.
2. Cases in Strategic Management - Anjali Mittal, Tata McGraw Hill, New Delhi.
3. Business policy and Strategic Management – Azhar Kazmi, Tata McGraw Hill, New Delhi.
4. Marketing Strategy & Competitive Positioning by Hooley – Pearson Education, Delhi Delhi.
5. Business Policy and Strategic Management: Concepts and Applications,- Gupta, Gollakota, Shrinivasan- Prantice Hall India, New Delhi.
6. Strategic Management - Hunger, Wheelen, Addison Weesley
7. Strategic Management - P.SubbaRao, Himalaya Pub.New Delhi.
8. Strategic Management Concepts and Cases - UpendraKachru, Excel Books, New Delhi.
9. Strategic Management - Francis Cherunilam, Himalaya Publishing House, New Delhi.
10. Strategic Management- Saloner, Shepard, Podolny Willey India
11. Strategic Management - B Hiriyappa, New Age International, New Delhi.
12. Strategic Management - V.S.P. Rao, Harikrishna, Excel Books, New Delhi.
13. Business Policy: Strategic Management - L.M.Prasad, Sultan Chand and Sons, New Delhi.
14. Concepts in Strategic Management and Business Policy –Thomas L.Wheelen and J.David Hunger

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School of Commerce and Management

Syllabus of M.Com 2019-20

Semester - II

MCOM 203: Research Methodology in Commerce and Management

60+40 Pattern: ESE 60 Marks CIA 40 Marks Maximum Total Marks 100

Required Lectures 60 (60 Hours)

A) Title of Paper	Research Methodology in Commerce and Management
B) Course Objectives	<ul style="list-style-type: none"> To study the research methodology for decision making in business. Conduct the survey, filling up questionnaire and prepare research reports.
C) Level of Knowledge Expected	Advanced level Knowledge on Research Methodology
D) Medium of Instruction	English and Marathi
E) Instructions on lectures and examination	<ul style="list-style-type: none"> Each Lecture shall be of 1 hour duration. Question paper shall be set in English. Students have to attempt the paper in English and Marathi language only. Question paper Attempt any 5 out of 8.
F) Course Structure	Syllabus will cover Six topics as discussed in detail below

Topics	Lectures	Credits
UNIT-I –INTRODUCTION TO RESEARCH 1.1 What is Research, Why research term is used? 1.2 Meaning, objectives and importance of Research 1.3 Various types of Research 1.4 Qualities of Good research, Classification of Research 1.5 Issues and problems in research 1.6 Research through cyber way, plagiarism in research	10	01
UNIT-II- RESEARCH METHODOLOGY 2.1 Meaning of Research Methodology 2.2 Approaches and techniques of Research Methodology 2.3 various types of Research methods 2.4 Case study: Meaning, characteristics and steps involved in case studies (selection, gathering, interpretation and reporting) 2.5 Literature of Review 2.6 Objectives of research, limitations of research, reliability, visibility and feasibility of research	10	

UNIT-III- SAMPLE AND SAMPLING TECHNIQUES 3.1 Meaning and Importance of good sample 3.2 Essentials and steps involved in good sampling 3.3 Important sampling methods and their characteristics (probability and Non probability) 3.4 Errors: sampling and non-sampling errors 3.5 key concepts of sampling theory 3.6 sample size and its formula	10	02
UNIT-IV TESTING OF HYPOTHESES 4.1 What is hypothesis testing and how it is tested? 4.2 Different types of hypothesis tests in statistics, sources of hypothesis 4.3 Six steps involved in hypothesis testing	08	
UNIT-V DATA COLLECTION AND STATISTICAL METHODS 5.1 Meaning and types of data 5.2 Primary and secondary data: (Meaning, significance and limitations) 5.3 Methods and purposes of data collections 5.4 techniques of data collection : questionnaire and schedule, observation, interview 5.5 introduction of Excel and SPSS software used for data collection 5.6 statistical analysis: correlation, regression and ANOVA	11	03
UNIT-VI DATA INTERPRETATION AND REPORT WRITING 6.1 Meaning and principles of analysis and interpretation 6.2 statistical Methods and precautions of data interpretation 6.3 Techniques of interpretation 6.4 Report Writing: Meaning and types 6.5 outline of report 6.6 APA and MLA style of Bibliography, references and criteria and footnotes 6.7 Findings, conclusions and recommendations	11	04
Total	60 Hours	4 Credits

Note: 1 Credit is equal to 15 hours of study. Therefore 1 credit is earned after each 15 hours of study is completed

G) Course outcomes/ Skill Development	By the end of the course students will be able to <ul style="list-style-type: none"> • understand some basic concepts of research and its methodologies • identify appropriate research topics • select and define appropriate research problem and parameters • organize and conduct research (advanced project) in a more appropriate manner • write a research report and thesis
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Reference Books:

1. Research Methodology – Shrivastava - TMH
2. Research Methodology (Methods & Techniques) – C.R.Kothari - Wiley Eastern Ltd
3. Business Research Methodology – J.K. Sachdeva- Himalaya Publishing House
4. Research Methodology – A.B. Rao - Excel Books
5. Methodology And Techniques Of Social Research- Wilkinson & Bhandarkar- Himalaya Publishing House
6. Business Research Methods- Murthy, Bhojanna- Excel Books
7. Research Methodology – Smarth & Siriya – S. Chand & Company Ltd.

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SCHOOL OF COMMERCE & MANAGEMENT
M. COM PART I - w.e.f. AY 2019-20
SEMESTER II
Discipline Specific Elective (DSE) Course Paper – II
204 (A) Advanced Accountancy - Paper-II
Specialization paper – II

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100
Required Lectures hours 60

A) Title of Paper	Advanced Aspects of Accounting
B) Course Objectives	The objectives of this course are to enable the students to – 1) understand the advanced aspects of accounting relating to foreign branch 2) understand the method of presenting financial statements under Double Accounts System 3) understand the manner of recognizing profit on construction contract 4) know the developments in accounting
C) Level of Knowledge expected	Working knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only. c) Out of the total marks in question paper, 40% marks will be allotted for theory questions, and 60% marks will be for the practical problems.
F) Course contents	Covering 6 Units as detailed below -

Detailed course contents

Topics	No of lecture hours of unit	Credit points
UNIT 1 - ACCOUNTING FOR FOREIGN BRANCHES 1) Converting Trial Balance of a Foreign Branch in reporting currency 2) Preparation of Foreign Branch Final Accounts for incorporating its results in Head Office books	10	1

<p>Refer to the AS 11 “The Effects of Changes in Foreign Exchange Rates (revised)”, and Ind-AS 21 “The Effects of Changes in Foreign Exchange Rates” (Theory and practical problems)</p>		
<p>UNIT -2 – ACCOUNTING FOR CONSTRUCTION CONTRACT</p> <ol style="list-style-type: none"> 1. Introduction - Accounting Treatment - Percentage of completion method - completed contract method - Provisions for unforeseeable factors- Principles to be followed while taking credit for profit on incomplete contracts- 2. Valuation and disclosure of work in progress - Escalation clause 3. Preparation of Contract Account <p>Refer to the requirements of AS-7 “Construction Contracts (Revised)”, and Ind AS-11 “Construction Contracts” (Theory and practical problems)</p>	10	
<p>UNIT 3 - DOUBLE ACCOUNTS SYSTEM AND FINANCIAL STATEMENTS OF ELECTRICITY COMPANIES</p> <p>[A] Double Accounts System</p> <ul style="list-style-type: none"> · Meaning and Features of Double Accounts System - · Advantages and Limitations of Double Accounts System - · Revenue Account, Net Revenue Account, Capital Account, Balance Sheet under the Double Accounts System <p>(Theory and practical problems on preparation of Revenue Account, Net Revenue Account, Capital Account, Balance Sheet under the Double Accounts System)</p> <p>[B] Financial Statements of Electricity companies -</p> <p>Presentation of Financial Statements of Electricity companies in accordance with the requirements of Revised Schedule VI under the Companies Act.</p> <p>Refer to the Electricity Act, 2003</p> <p>(Theory and practical problems on preparation of Profit & Loss Account and Balance Sheet under the Companies Act)</p>	12	2
<p>UNITB 4 - DEVELOPMENTS IN ACCOUNTING</p> <p>[A] Accounting for Price Level Changes</p> <ol style="list-style-type: none"> 1) Introduction, Inflation Accounting, Need 2) Methods of accounting for changing prices – (a) Current Purchasing Power method, (b) Current Cost Accounting Method 3) Preparation of Profit & Loss Account and Balance Sheet as per the Current Cost Accounting Method <p>(Theory and practical problems)</p>	12	3

<p>[B] Responsibility Accounting - 1) Meaning, Features, Steps involved in Responsibility Accounting 2) Responsibility Centres 3) Advantages of Responsibility Accounting (Theory only)</p> <p>[C] Forensic Accounting 1) Meaning, Features, and Scope of Forensic accounting 2) Role of Forensic accountant, and essential skills he should have (Theory only)</p> <p>[D] Environmental Accounting – 1) Meaning and significance of Environmental accounting 2) Corporate environmental reporting in India (Theory only)</p>		
<p>UNIT 5 - LEASE ACCOUNTING</p> <ul style="list-style-type: none"> ▪ Concept of Leasing – Important steps in Leasing- ▪ Advantages and Disadvantages of Leasing – ▪ Types of Lease - Operating Lease- Finance Lease- ▪ Accounting treatment of Operating Lease and Finance Lease (Theory and practical problems) 	10	4
<p>UNIT 6 - GOVERNMENT ACCOUNTING SYSTEM</p> <ol style="list-style-type: none"> 1. Meaning, Objects, Classification of Accounting heads, Procedure, 2. Role of C and A G of India, 3. Public Accounts Committee (Theory only) 	06	

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

<p>G] Course Outcome / Skill development</p>	<p>By the end of the course the students will be better able -</p> <ol style="list-style-type: none"> 1) to get the insight of the advanced aspects of accounting relating to foreign branches and will develop the skill of preparing the financial statements of companies having branches in foreign countries within the legal framework 2) to acquire the skill of recognizing profit on construction contract which is incomplete on the date of the balance sheet 3) to learn the skill of presenting financial statements under Double Accounts System, and under the provisions of the Companies Act,2013 4) to learn the developments in accounting 5) to get the idea of government accounting system
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Reference Books -

Books on Accounting - (Latest edition of the books)

- 1) Advanced Accounting – II, Dr. S. N. Maheshwari and Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- 2) Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- 3) Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi
- 4) Advanced Accountancy – Vol. II, R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- 5) Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- 6) Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
- 7) Accountancy, Volume-I and II, Sr. K. Paul, New Central Book Agency, Kolkata
- 8) Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- 9) Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- 10) Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill
- 11) Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] – written by D. G. Sharma, publisher Taxmann Publications
- 12) Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] – written by D. G. Sharma, publisher Taxmann Publications

Books on Accounting Standards Ind-AS and IFRS (Latest edition of the books)

- 13) Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications
- 14) Taxmann's "Indian Accounting Standards and IFRSs for Non-finance Executives" – written by T. P. Ghosh– publisher Taxmann Publications
- 15) A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
- 16) A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
- 17) Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann)
- 18) Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition
- 19) Taxmann's "Illustrated Guide to Indian Accounting Standards and IFRSs" – written by Amitabh Mukherjee– publisher Taxmann Publications
- 20) Taxmann's "Guide to Indian Accounting Standards converged with IFRSs" – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications

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FACULTY OF COMMERCE & MANAGEMENT

M. Com. I – w.e.f. AY 2019-20

SEMESTER II

DSE Paper I- 204 (B) Marketing Management

60+40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures hours : 60

A) Title of Paper	Consumer Behaviour
B) Course Objectives	The objectives of this course are – a) to facilitate understanding of the conceptual framework of consumer behavior. b) to develop understanding about the consumer decision making process & its application in marketing function of firms. c) to sensitize the students to the dynamic trends in consumer behavior.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English & Marathi
E) Instructions as to study and examinations	a) This subject can be studied in English or Marathi medium. b) The question paper shall be set in English & Marathi also, and the students shall answer the entire paper in English or Marathi medium only.
F) Course contents	Covering 6 Units as detailed below -

Detailed course contents

Topics	No of lecture hours	Credit Points
<p>Unit I – I Introduction:</p> <p>1. Definitions: Market, Marketing, Selling, Buying, Purchasing, Need, Wants and Demand, Products, Value, Cost and Satisfaction, Customer and Consumer.</p> <p>Difference between Customer and Consumer,</p> <p>3. Major Types of Customers,</p> <p>4. Environment and Consumer Behavior- Demographic, Socio-economic, Cultural, political & Technological</p>	08	1
<p>Unit II - Consumer Behaviour</p> <p>1. Buying Roles: Initiator, Influencer, Decider, Buyer, User.</p> <p>2. Definition, Nature & Importance of Consumer Behaviour,</p> <p>3. Types of Buying Behaviour: Complex Buying Behaviour,continue</p>	07	
<p>..... Dissonance – Reducing Buying behaviour, Habitual Buying Behaviour, Variety – Seeking Buying behaviour</p>	03	2
<p>Unit III - Consumer Psychology:</p> <p>1. Consumer Learning: Meaning, Definition, Nature, Basic Elements & Characteristics</p> <p>2. Consumer perception: Meaning, Definition, & Nature</p> <p>3. Consumer Attitudes: Nature, Formation of Attitude and Change in Attitude</p>	12	
<p>Unit IV - Marketing Communication:</p>	08	3

<ol style="list-style-type: none"> 1. Components of Marketing Communication, 2. Process of Marketing Communication 3. Message: Concept, Message Structure Presentation 4. Persuasion: Need & Importance, Weapons of Persuasion. 		
<p>Unit V - Individual & Industrial Buyer Behaviour</p> <ol style="list-style-type: none"> 1. Major Factors influencing individual buyer behaviour: 2. Consumer Buying Decision Process: Need Recognition, Information Search, Evaluation of Alternatives, Post purchase Behaviour 3. Consumer Decision Rules: Compensatory Rules, Non Compensatory Rules 	07	
<p>..... 4. Definition of Industrial and Business Buyer,</p> <ol style="list-style-type: none"> 5. Buying Decision Process of Business Buyer: Awareness & Recognition, Specification & Research, Requests for Proposals, Evaluation of Proposals, Review Process.....continue 	05	4
<p>Unit VI Buyer Behavior Models and Customer Value:</p> <ol style="list-style-type: none"> 1. The Five Stage Model, Howard-Sheth Model, The Nicosia Model, EKB Model, Webstar and Wind Model 2. Customer Perceived Value, Total Customer Satisfaction, Maximizing Customer Lifetime Value 3. Customer Relationship and Loyalty 	10	

REFERENCE BOOKS:

1. Kotler, Keller, Koshi, Jha – Marketing Management- XIIIth Edition- Pearson Education
2. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi
3. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi
4. David L Loudon and Albert J Della Bitta, Consumer Behaviour, 4/e, TMH, New Delhi
5. Schiffman, L.G and Kanuk L.L Consumer Behaviour, 8/e, Pearson Education, New Delhi
6. Roger D. Black Well et al, Consumer Behaviour, 9/e Thomson, New Delhi
7. K.K.Srivastava, Consumer Behaviour, Galgotia Publishing Co. New Delhi
8. Henry Assael, Consumer Behaviour, 6/e, Thomson, New Delhi
9. Michael R. Solomon, Consumer Behaviour, 5/e, PHI, New Delhi
10. Consumer Behaviour in Indian Perspective – Suja Nair – Himalaya Publishers, 2004
11. Atish Singh- Consumer Behaviour- Himalaya Publishing House

H] Course Outcome / Skill development	By the end of the course the students will be better able to: <ul style="list-style-type: none">• Appreciate the challenges facing the services marketing in traditional commercial marketing, e-marketing and non-commercial environments.• Define and illustrate the main components of services marketing theory.• Acquaint the students with the appropriate concepts and techniques in the area of rural marketing.• Apply adaptations to the rural marketing mix (4 A's) to meet the needs of rural consumers.• Apply the key terms, definitions, and concepts used in marketing with an international perspective.• Compare the value of developing global awareness vs. a local perspective in marketing.• Evaluate different cultural, political, and legal environments influencing international trade.• Demonstrate how as a marketer student can use his/her knowledge of consumer behaviour concepts to develop better marketing programs and
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	<p>strategies to influence those behaviours</p> <ul style="list-style-type: none">• Demonstrate how concepts may be applied to marketing strategy• Identify the dynamics of human behaviour and the basic factors that influence the consumer decision process• Demonstrate how concepts may be applied
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KCES's, M J College, Jalgaon (Autonomous College)

FACULTY OF COMMERCE & MANAGEMENT

M. Com. I – w.e.f. AY 2019-20

SEMESTER II

Discipline Specific Elective (DSE) Course Paper – II

Specialization paper –II

204-C – Business Taxation

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures hours 60

A) Title of Paper	Study of Goods and Services Tax Act, 2017
B) Course Objectives	The objectives of this course are – 1. to make the students aware of the provisions of the GST Act 2. to familiarize the students with the procedural requirements under the GST Act 3. to familiarize them with the documents and records required under the GST Act 4. to enable them to acquire the necessary skills to handle the GST requirements and thereby provide service to the business-houses
C) Level of Knowledge expected	Working knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
F) Course contents	Covering 6 Units as detailed below -

Detailed course contents

Topics	No of lecture hours of unit	Credit points
UNIT - 1 – Introduction to Goods and Services Tax (GST) 1 Introduction to GST, 2. Taxes to be subsumed	15	1

<p>3. Merits and Demerits of GST</p> <p>4. Types of GST</p> <ul style="list-style-type: none"> ▪ Central Goods and Services Tax Act, 2017, and ▪ Maharashtra Goods and Services Tax, Act, 2017 ▪ Integrated Goods and Services Tax Act, 2017 <p>5 Definitions given in –</p> <p>(A) the Central Goods and Services Tax Act, 2017, and</p> <p>(B) the Maharashtra Goods and Services Tax, Act, 2017.</p> <p>Aggregate turnover, assessment, associated enterprises, business, capital goods, goods, composite supply, consideration, continuous supply of goods, continuous supply of services, exempt supply, input, input service, input tax credit, location of the recipient of services, location of the supplier of services, mixed supply, output tax, place of business, place of supply, principal, principal place of business, principal supply, recipient, reverse charge, services, supplier, voucher, Turnover in State or Turnover in Union territory, works contract,</p> <p>(C) the Integrated Goods and Services Tax Act, 2017</p> <p>export of services, import of goods, import of services, intermediary, location of the recipient of services, location of the supplier of services,</p> <p>CGST vis-à-vis IGAST - Application of provisions of Central Goods and Services Tax Act under section 20 of the Integrated Goods and Services Tax Act</p>		
<p>UNIT - 2 (A) Levy and collection of GST –</p> <p>1 - Meaning of supply, 2- Tax liability, Levy and collection of tax, 3 - Composition levy, 4 - Exemption from tax</p> <p>(B) Time and Value of Supply -</p> <p>1 - Time of supply of goods, time of supply of services, 2 - Time of supply where there is a change in the rate of tax, 3 - Value of a supply of goods or services 4 -Inter-State supply, intra-State supply, 5- Place of Supply of goods or services or both; Zero rated supply</p>	10	
<p>UNIT - 3 – (A) Registration under the GST –</p> <p>1- Persons liable for registration. Persons not liable for registration, 2- Compulsory registration, Exemption,</p>	10	2

<p>3 - Procedure for registration, Deemed registration,</p> <p>4. Cancellation of registration, Revocation of cancellation of registration,</p> <p>(B) Maintenance of Accounts and other records</p> <p>1 – Tax invoice, Time of issue of Tax Invoice,</p> <p>2 - Issue of Debit note and Issue of Credit note</p> <p>3 – Electronic ledger</p> <p>4 - Maintenance of Accounts and other records;</p> <p>5 – e-way bill</p> <p>6 - Audit of accounts</p>		
<p>UNIT - 4 – Returns and Payment of GST –</p> <p>1 - Types of returns, and furnishing returns,</p> <p>2- Matching, reversal and reclaim of input tax credit,</p> <p>3 - Matching, reversal and reclaim of reduction in output tax liability.</p> <p>4 - Annual return.</p>	10	3
<p>UNIT - 5 – Payment of GST</p> <p>1 - Payment of tax, interest, penalty and other amounts.</p> <p>2 - Interest on delayed payment of tax -</p> <p>3 - Tax deduction at source; Collection of tax at source;</p> <p>4 – Collection of incorrect amount</p> <p>5 – Omission to collect GST</p>	08	4
<p>UNIT - 6 - Offences and Penalties -</p> <p>1 – General principles for imposing Penalty</p> <p>2 - Penalties and offences under section 122 of the CGST Act</p> <p>3 - General penalties</p>	07	

Important Notes:

1. The Academic Year of the examination shall be the Assessment Year for study of different provisions of the Act. Therefore, the relevant provisions, with changes if required, are to be studied.

- 2 One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G] Course Outcome / Skill development	By the end of the course the students will be able - 6) to get the insight of different provisions of the GST 7) to know the procedural requirements under the GST Act 8) to maintain the required records and documents under the GST Act 9) to handle legal requirements of a business enterprise under the GST Act
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Reference Books – (Latest editions of the books, relevant for the assessment year under study are to be referred)

1. Central Goods and Services Tax Act, 2017
2. Integrated Goods and Services Tax Act, 2017
3. Maharashtra Goods and Services Tax, Act, 2017.
4. Central Goods and Services Tax Rules, 2017
5. Maharashtra Goods and Services Tax, Rules, 2017.
6. [India GST for Beginners \(2nd Edition, June 2017\)](#) (Paperback) by Jayaram Hiregange and Deepak Rao, publisher [White Falcon Publishing](#)
7. [GST Made Easy-Answer to All Your Queries on GST](#) (Paperback) by CA Arpit Haldia, publisher TAXMANN
8. Goods and Services Tax - Laws, Concepts & Impact Analysis (Paperback) by [Dr.Sanjiv Agarwal](#) and CA [Sanjeev Malhotra](#), publisher Bloomsbury Publishing India Pvt. Ltd.New Delhi 110070
 [Bloomsbury Publishing India Pvt. Ltd., DDA Complex, LSC , Building No.4, Second Floor, Pocket C-6&7, Vasant Kunj, New Delhi 110070, India]
9. GST Manual (latest Edition), publisher TAXMANN
10. GST Practice Manual, by CA Anoop Modi, CA Mahesh Gupta, publisher TAXMANN
11. GST a Practical Approach by Vashishtha Chaudhari (IRS), CA Anshu Dalmia, CA Shaifaly Girdharwal, publisher TAXMANN
12. GST – How to make your business GST ready, by V. S. Date, publisher TAXMANN
13. Snow White Goods and Services Tax Law and Practice, by Dr. Sanjiv Agarwal and Sanjeev Malhotra (Latest Edition), publisher Snow White Publications Pvt. Ltd
14. GUIDE TO G S T WITH G S T RATES, publisher Snow White Publications Pvt. Ltd
15. Bharat’s Illustrated Guide to Goods & Service Tax, by Dr Harsh Vardhan, Bharat Law House Pvt. Ltd.
16. Goods & Services Tax (Act with Rules), Publisher: Bharat Law House Pvt. Ltd.

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FACULTY OF COMMERCE & MANAGEMENT

M. Com. I – w.e.f. AY 2019-20

SEMESTER II

Generic Elective (Interdisciplinary) Course (GE) – Paper - I

205 – Managerial Decision-making Techniques - I

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures hours 60

A) Title of Paper	Managerial Decision-making Techniques – I
B) Course Objectives	The objectives of this course are to enable the students to – 5. understand the process of managerial decision making and use of OR techniques in decision Making environment 6. formulate LPP, and obtain Graphical Solutions 7. understand and solve transportation and assignment models. 8. understand project management techniques 9. decide on the optimal ordering quantity and levels of inventory
C) Level of Knowledge expected	Working knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only. c) Out of the total marks in question paper, 40% marks will be allotted for theory questions, and 60% marks will be for the practical problems.
F) Course contents	Covering 6 Units as detailed below -

Detailed course contents

Topics	No of lecture hours of unit	Credit points

<p>UNIT 1 – Decision Making</p> <ol style="list-style-type: none"> 1. Meaning, Characteristics of decision making, Importance of decision making for a manager, Steps in rational decision making process, Factors influencing decision making process 2. Decision-making environments- Decision-making under certainty, uncertainty and risk situations; Decision tree approach and its applications; Limits on Rational Decision Making, 3. Operations Research- Meaning; Significance, Scope and Applications of Operation Research in Managerial decision-making. <p>(Theory questions)</p>	10	1
<p>UNIT - 2 – Linear Programming:</p> <ol style="list-style-type: none"> 1. Introduction, Statements of LP Formulation of LP Slack and Surplus variables 2. L.P.P. Matrix form Basic solutions and Basic Feasible Solutions (B.F.S.) degenerate and Non-degenerate B.F.S. Fundamental Theorem of L. P. P. (statement only). Reduction of a feasible solution of BFS standard form of LPP. 3. Mathematical formulations of LP Models for product-mix problems; solution by graphical method of solving LP problems for two variables (Theory and practical problems) 	10	
<p>UNIT 3 - Transportation Problem</p> <ol style="list-style-type: none"> 1. Introduction; Mathematical formulation of transportation problem 2. Finding initial feasible solution using Northwest Corner Rule; Vogel's Approximation Method and Least Cost Method; 3. Testing optimality using stepping stone method and MODI method; <p>(Theory and practical problems)</p>	10	2
<p>UNIT 4 - Project Management PERT and CPM</p> <ol style="list-style-type: none"> 1. Introduction and Definition – Basic difference between PERT and CPM 2. PERT/CPM network components and precedence relationship – 3. Rules for drawing the network diagram/Network Constructions – 4. Error and dummy in network 5. Critical path analysis-Determination of Critical Path, Distribution of Project Completion time; CPM Model, Time/Cost Relation, Crashing of a Project 	10	

(Theory and practical problems)		
UNIT 5 - Inventory Models 1. Need for Inventory Control; Essential factors of material control; 2. Inventory Control Models – Economic Ordering Quantity; Deterministic – EOQ – EOQ with Price Breaks 3. Levels of Stock Control (Theory and practical problems)	10	3
UNIT 6 - Assignment Problem 1. Introduction - Mathematical statement of the problem-Hungarian method of solution – 2. Maximization case in assignment problem— 3. Unbalanced assignment problem - restriction on assignment -Travelling salesman problem (Theory and practical problems)	10	4

Note – One credit is equivalent to 15 hours of study. Therefore, one credit is earned after every 15 hours study is completed.

G] Course Outcome / Skill development	By the end of the course the students will be able - 10) to get the insight of different types of decision-making environments and the appropriate decision making approaches and tools to be used in each type. 11) to formulate linear programming problem and to find optimal solution by graphical method 12) to build and solve Transportation Models and Assignment Models 13) to implement replacement of equipments at right time and able to implement project management concepts like CPM, PERT to reduce cost and time 14) to understand project management techniques decide on the optimal ordering quantity and levels of inventory
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Reference Books -

1. Decision System for Inventory Management Production Planning; Peterson & E.A. Silver; Wiley New York.
2. Introduction to Operation Research; B.E .Gillet ,Tata McGraw Hill:
3. Introduction to Operation Research; Frederick Shiller & Gerald J Liberman; Tata McGraw Hill edition
4. Introduction to Operations Research; Hillier, F.S. & Lieberman, G.J.; New Delhi: Tata McGraw-Hill.
5. Inventory Control Theory & Practices; Stan M.K.D.W. Miller; Prentice Hall of India.
6. Linear Programming; Hadley, G., New Delhi: Narosa Publishers.
7. Operations Research - An Introduction; Hamdy A. Taha; Mac-millan Pub. Co. Inc.
8. Operations Research Methods & Practice, Mustafi C.K., Wiley Eastern Ltd.
9. Operations Research; An Introduction; Taha Hamdy ; Prentice-Hall
10. Operations Research; Kanti Swaroop, P. K.Gupta & Man Mohan Sultan Chand & Co
11. Operations Research; S Kalawathy ; Vikas
12. Operations Research and Quantitative Techniques; Apte ; Excel Books
13. Operations Research for Management; Shenoy. G.V, U.K. Srivatsava & S.C. Sharma; Wiley Eastern Ltd.
14. Operations Research for Management, M.P. Gupta & J.K. Sharma, National Publishing House.
15. Operations Research; H..A.Taha , Prentice Hall India
16. Operations Research; V. K. Kapoor, Sultan Chand Co, New Delhi
17. Operations Research; Natarajan; Pearson
18. Operations Research; Sharma, J. K.; New Delhi: Macmillan Publishers India.
19. Operations Research; Panneerselvam, R.; Prentice-Hall of India, New Delhi
20. Operations Research; Sharma J K - Pearson
21. Operations Research; Singh & Kumar ; UDH Publisher
22. Principles Of Operations Research For Management; II Ed., Frank S. Budnick, Dennis Mc Leavy & Richard Mojena, ; Richard D. Irwin Inc..
23. Quantitative Methods and Operations Research; R. C. Gupta ; CBS Publishing
24. Quantitative Techniques - C.R. Kothari ; Nihas Publishing
25. Quantitative Techniques for Managers; Rubin & Lewin; Prentice Hall of India, New Delhi
Operation Research; Swarup, Gupta & Man Mohan ; Sultan Chand
26. Quantitative Techniques in Management. Vohra, N.D. ; Tata McGraw-Hill, New Delhi:
27. Quantitative Techniques, L. C. Jhamb, Everest Publication