

SPICER ADVENTIST UNIVERSITY

SCHOOL OF COMMERCE

SYLLABUS FOR M.COM



**SPICER ADVENTIST UNIVERSITY
SCHOOL OF COMMERCE**

FYMCOM SEM I

Syllabus for the course Management Accounting (MCom 511)

Sr. No.	Content of Units
1	Basics of Concept <ul style="list-style-type: none">• Introduction of Management Accounting• Objectives, Scope and functions of Management Accounting• Tools and technique of Management Accounting• Advantages and Limitations of Management Accounting• Installation of Accounting Management system
2	Financial Statement Analysis <ul style="list-style-type: none">• Introduction• Objectives and tools of Financial Statement Analysis• Multi step Income statement, Horizontal Analysis, Common sized Analysis, Trend Analysis, Analytical Balance sheet
3	Ratio Analysis <ul style="list-style-type: none">• Meaning and rationale of ratio analysis• Advantage and limitation of ratio analysis• Types of different ratios
4	Fund Flow and Cash Flow Statement <ul style="list-style-type: none">• Meaning and use of fund flow and cash flow statements• Preparation of both the statements• Difference between both statement analysis• Utility and limitations of cash flow analysis
5	Working Capital Management <ul style="list-style-type: none">• Concept and definition of working capital• Determination of working capital• Assessment of working capital needs• Components of working capital management

Recommended Books:

1. R. N. Anthony, G. A. Walsh: Management Accounting
2. I. M. Pandey: Management Accounting (Vikas Publication)
3. Dr. Jawaharlal: Management Accounting
4. S. N. Maheshwari: Principles of Management Accounting
5. M. Y. Khan, K. P. Jain: Management Accounting



Syllabus for the course Strategic Management (MCom 512)

Chapter 1: Strategic Management:

Nature and Value of Strategic Management, Dimensions of Strategic Decisions, Formality in Strategic Management, Benefits of Strategic Management, Risks of Strategic Management, Strategic Management Process.

Chapter 2: Company Mission:

Meaning of Company Mission, Need for Company Mission, Formulating a Mission, Company Self-concept, Trends in Mission Components, Exemplary Mission Statement.

Chapter 3: Corporate Social Responsibility and Business Ethics:

Stakeholder Approach to Social Responsibility, Dynamics of Social Responsibility, Types of Social Responsibility, Corporate Social Responsibility and Profitability, Management Ethics, Nature of Ethics in Business.

Chapter 4: The External Environment:

The Firm's External Environment, Economic Factors, Social Factors, Political Factors, Technological Factors, Ecological Factors, International Environment, Industry Environment.

Chapter 5: The Global Environment:

Globalization, Development of a Global Corporation, Strategic Orientations of Global Firms, Control Problems of the Global Firm, Global Strategic Planning.

Chapter 6: Internal Analysis:

SWOT Analysis, Using SWOT Analysis in Strategic Analysis, Limitations of SWOT Analysis, Value Chain Analysis, Internal Analysis: Making Meaningful Comparisons.

Chapter 7: Long-Term Objectives and Strategies:

Long-Term Objectives, Generic Strategies, Value Disciplines, Grand Strategies.

Chapter 8: Business Strategy:

Evaluating and Choosing Business Strategies, Evaluating Cost Leadership Opportunities, Evaluating Differentiation Opportunities, Evaluating Speed as a Competitive Advantage, Evaluating Market Focus as a Way to Competitive Advantage.

Chapter 9: Multi-Business Strategy:

The Portfolio Approach, Limitations of the Portfolio Approach, The Synergy Approach, The Corporate Parent Role.

Chapter 10: Control, Innovation and Entrepreneurship:



Establishing Strategic Controls, Premise Control, Strategic Surveillance, Special Alert Control, Implementation Control, The Balanced Scorecard Methodology, Innovation and Entrepreneurship, Incremental Innovation, Breakthrough Innovation, Risks Associated with Innovation, Intrapreneurship.

Textbook: Strategic Management: Formulation, Implementation and Control by John Pierce, Richard Robinson and Amita Mital



Syllabus for the course Research Methodology (MCom 513)

PART I: BACKGROUND

1. Role of Research in Social Sciences
2. Social Science Research Methods
3. Research Proposal

PART II: STEPS OF RESEARCH

4. Proforma of Research
5. Hypotheses
6. Methodology
7. Research Design
8. Sampling
9. Data Gathering
10. Data Analysis
11. Reporting
12. Presentation of Data

PART III: STATISTICAL MEASURES

13. Measures of Central Tendency
14. Average Deviation and Standard Deviation

PART IV: TEST OF HYPOTHESES

15. Z- Test
16. T-Test
17. Chi-Square Test
18. Statistical Package for Social Science

PART V: ADDITIONAL DETAILS

19. Formatting
20. Footnotes/Endnotes; Bibliography

Text Book: Research Methodology for Beginners by Dr. Ramesh Chandekar



Syllabus for the course Quantitative Techniques (MCom 514)

1. INTRODUCTION AND DATA PRESENTATION

Part I Introduction

Introduction to Statistics

Definitions, Functions and Limitations

Frequently used Statistical Terms

Data Collection

Types of Surveys

Sampling and Non-sampling Errors

Part II Data Presentation

A Data Classification and Tabulation

Introduction

Classification of Data

Frequency Distribution

Cumulative Frequency Distribution

Relative Frequency Distribution

Tabulation of Data

Diagrammatic and Graphic Representation

Diagrammatic Representation

Graphic Representation

Histogram

Frequency polygon

Frequency Curve

Cumulative Frequency Curves (Ogives)

2. MEASURES OF CENTRAL TENDENCY

Introduction



Arithmetic Mean

Weighted Arithmetic Mean

Merits and Demerits of Arithmetic Mean

Median

Merits and Demerits of Median

Mode

Merits and Demerits of Mode

Geometric Mean and Harmonic Mean

3. MEASURES OF DISPERSION

Introduction

Range

Merits and Demerits of Range

Quartile Deviation

Merits and Demerits of Quartile Deviation

Mean Deviation

Merits and Demerits of Mean Deviation

Standard Deviation

Merits and Demerits of Standard Deviation

4. SIMPLE CORRELATION AND REGRESSION

Part I Correlation Analysis

Introduction

Types of Correlation

Scatter Diagram

Karl Pearsons Coefficient of Correlation

Properties and interpretation of correlation coefficient

Probable Error and Coefficient of Determination

Merits and Demerits of Karl Pearson's Coefficient



Bivariate or Two Way Frequency Table

Rank Correlation Method

Part II Regression Analysis

Introduction

Lines of Regression

Properties Standard Error of Estimate

5. PROBABILITY

Definitions

Theorems of Probability

Addition Theorem

Theorem on Compound probability

Bayes Theorem

6. LINEAR PROGRAMMING

Part I Problem Formulation

Introduction to quantitative Techniques

Linear Programming problem (LPP)

Stages of LPP

Problem Formulation of LPP

Part II Graphical Method of Solution

Introduction

Graphical Method of Solution

7. TRANSPORTATION PROBLEMS

Linear Programming Formulation of a Transportation Problem

Terminology of Transportation Problems

General Procedure for Solving a Transportation Problem



Methods of finding the initial Feasible Solution

North-West Corner Method (NWCM)

Least Cost Method (LCM) or Matrix Minima Method

Vogel's Approximation Method (VAM)

Methods of Finding the Optimum Solution

Modified Distribution Method (MODI) Method

Special Cases in Transportation

Unbalanced Problem

Multiple Optimum Solution

Case of Degeneracy

8. ASSIGNMENT PROBLEMS

Introduction

Hungarian Method of Solution

Special Cases in Assignment Problems

Unbalanced Problem

Multiple Optimum Solutions

Maximization Problems

Prohibited Assignments

Text Book: Ranjeet Chitale (2016). Statistical and Quantitative Methods. Pune: Nirali Prakashan

Reference Books:

1. Richard I. Levin & David S. Rubin (2011) Statistics for Management, Pearson Prentice Hall, New Delhi.
2. S.C. Gupta (2010). Fundamentals of Statistics, Himalaya Publishing House, Mumbai.
3. Vijay K. Rohatgi (2013) An Introduction to Probability and Statistics, Wiley India(P) Ltd. New Delhi



FYMCOM SEM II

Syllabus for the course Financial Analysis and Control (MCom 521)

Unit 1

LONG TERM INVESTMENT DECISIONS: Capital budgeting - Meaning- Importance - Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period- Discounted Cash flow - Net present value - Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.

Unit 2

COST OF CAPITAL: Meaning - Definition and assumptions - Explicit and implicit cost - Measurement of specific cost - Cost of debt - Preference Shares – Equity shares - Retained earnings - Weighted average cost of capital

Unit 3

MARGINAL COSTING: Meaning of Marginal Cost and Marginal Costing, advantages, limitations. Fixed and Variable cost, Contribution, Break-even analysis, Profit volume ratio, Limiting factor.

Unit 4

SHORT RUN MANAGERIAL DECISION ANALYSIS: Introduction-Analytical Framework. Decision Situations:- Sales Volume related Decisions-Sale or further process- Make or buy – Product Line/divisions/departments - Short run use of scare resources - Operate or shut down.

Unit 5

BUDGET AND BUDGETARY CONTROL: Meaning, Definition and scope of budget and budgetary control- Types of budgets - Financial budget - Master budget, Flexible budget – Capital budget.

Unit 6

STANDARD COSTING: Concept, Advantages; Types of Standards-Variance analysis: Materials, Labour, Overhead - Managerial uses of Variances

List of Books Recommended for Study:-

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Dr. Kishor N. Jagtap: Management Accounting (Success)



Syllabus for the course Industrial Economics (MCom 522)

1. Introduction:

- 1.1 Meaning, definition, nature, scope and limitations of industrial economics.
- 1.2 Need and significance of industrial economics.
- 1.3 Relationship between Industrial development and economic development.

2. Industrial Locations:

- 2.1 Meaning of industrial location.
- 2.2 Factors influencing of industrial location.
- 2.3 Alfred Weber's theory of location.
- 2.4 Sargent Florences theory of location.
- 2.5 August Losch's theory of location.

3. Industrial Productivity:

- 3.1 Meaning, definition and measurement of industrial productivity.
- 3.2 Factors influencing industrial productivity.
- 3.3 Industrial Productivity.
- 3.4 Measures adopted by the Indian Government to improve industrial productivity.

4. Industrial Efficiency and Profitability

- 4.1 Meaning, definition and measurement of industrial efficiency.
- 4.2 Factors effecting industrial efficiency.
- 4.3 Measures adopted by Indian Government, industrial and other agencies to improve industrial efficiency.
- 4.4 Meaning, definition and measurement of industrial profitability.

5. Industrial Profile and Problems:

- 5.1 Structure and Organization of large industries in India.
- 5.2 Private Sector enterprises: Role, Functions and Problems.
- 5.3 Public Sector Enterprises: Role, function and problems.
- 5.4 Disinvestment policies.
- 5.5 Micro, small and medium enterprises, Role and Problem.

6. Industrial Imbalance

- 6.1 Meaning of industrial imbalance.
- 6.2 Causes and effects of Industrial imbalance.
- 6.3 Measurement adopted by the Indian Government to reduce industrial imbalance.
- 6.4 Regional industrial imbalance. Special focus on Maharashtra.



Books:

Givi, V. V. Labour Problems in Indian Industry. Bombay: Asia Publishing Home, 1957

Punekar, S.D. Trade Unionism in India. Bombay: New Book Company, Ltd., 1940

Gorden, Wendel C. Internal Trade: Goods, People and Ideas. New York: Alfred A. Knopf, Publisher, 1958



Syllabus for the course Business Ethics (MCom 523)

Chapter 1: Introduction

Business Ethics and the Law

Defining Morality, Ethics and Ethical Theory

Importance of Business Ethics

Relevance of Globalization for Business Ethics

Sustainability of Business Ethics

Chapter 2: Framing Business Ethics

Key Features of a Corporation

Corporate Social Responsibility

Stakeholder Theory of the Firm

Corporate Accountability

Corporate Citizenship

Chapter 3: Evaluating Business Ethics

Introduction

The Role of Ethical Theory

Normative Ethical Theories

Traditional Ethical Theories

Contemporary Ethical Theories

Chapter 4: Making Decisions in Business Ethics

Introduction

Models of Ethical Decision-making

Individual Influences on Ethical Decision-making

Situational Influences on Decision-making

Chapter 5: Managing Business Ethics

Introduction

Setting Standards of Business Ethics

Managing Stakeholder Relations

Assessing Ethical Performance



Organizing for Business Ethics Management

Chapter 6: Shareholders and Business Ethics

Introduction

Shareholders as Stakeholders

Ethical Issues in Corporate Governance

Shareholders as Citizens of the Corporation

Shareholding for Sustainability

Chapter 7: Employees and Business Ethics

Introduction

Employees as Stakeholders

Ethical Issues in the Firm

Ethical Challenges of Globalization

Chapter 8: Consumers and Business Ethics

Introduction

Consumers as Stakeholders

Ethical Issues, Marketing and the Consumer

Globalization and Consumers

Consumers and Corporate Citizenship

Sustainable Consumption

Chapter 9: Suppliers, Competitors and Business Ethics

Introduction

Suppliers and Competitors as Stakeholders

Suppliers and Ethical Issues

Competitors and Ethical Issues

Globalization, Suppliers and Competitors

Ethical Sourcing and Fair Trade

Industrial Ecosystems

Chapter 10: Civil Society and Business Ethics

Introduction



Civil Society Organizations (CSOs) as Stakeholders

Ethical Issues and CSOs

Globalization and CSOs

Corporate Citizenship and Civil Society

Civil Society, Business and Sustainability

Text Book: Business Ethics by Andrew Crane and Dirk Matten (Oxford University Press)



Syllabus for the course Management Information Systems (MCom 524)

- 1. Management Information Systems** - Need, Purpose and Objectives - Contemporary Approaches to MIS - Information as a strategic resource - Use of information for competitive advantage - MIS as an instrument for the organizational change (8)
- 2. Information, Management and Decision Making** - Models of Decision Making - Classical, Administrative and Herbert Simon's Models - Attributes of information and its relevance to Decision Making - Types of information (8)
- 3. Information Technology** - Definition, IT Capabilities and their organizational impact - Telecommunication and Networks - Types and Topologies of Networks - IT enabled services such as Call Centers, Geographical Information Systems etc. (6)
- 4. Data Base Management Systems** - Data Warehousing and Data Mining (6)
- 5. Systems Analysis and Design** - Systems Development Life Cycle – Alternative System Building Approaches - Prototyping - Rapid Development Tools – CASE Tools – Object Oriented Systems (Only introduction to these tools & techniques) (8)
- 6. Decision Support Systems** - Group Decision Support Systems – Executive Information Systems - Executive Support Systems - Expert Systems and Knowledge Based Expert Systems - Artificial Intelligence (8)
- 7. Management Issues in MIS** - Information Security and Control – Quality Assurance - Ethical and Social Dimensions - Intellectual Property Rights as related to IT Services / IT Products - Managing Global Information Systems (8)
- 8. Applications of MIS** in functional areas as well as in the service sector should be covered with the help of minimum 5 case studies. (8)

Textbook: Management Information Systems by James O'Brien (Tata McGraw Hill)

Books Recommended:-

1. Management Information Systems, Laudon and Laudon, 7th Edition, Pearson Education Asia
2. Management Information Systems, Jawadekar, Tata McGraw Hill
3. Management Information Systems, Davis and Olson, Tata McGraw Hill
4. Analysis and Design of Information Systems, Rajaraman, Prentice Hall
5. Decision Support Systems and Intelligent Systems, Turban and Aronson, Pearson Education Asia
6. Management Information Systems, Schulthesis, Tata McGraw Hill
7. Management Information Systems - Sadagopan, Prentice Hall
8. Management Information Systems - JayantOke



SYMCOM SEM III

Syllabus for the course Business Finance (MCom 631)

Unit 1: Business Finance:

Meaning, Objective, Scope and Importance.

Unit 2: Time Value of Money:

Need, Importance, Future Value Present Value.

Unit 3: Strategic Financial Planning:

Meaning- objective, steps in financial planning-estimating financial requirements- limitations of financial planning- capitalization- overcapitalisation-under capitalisation.

Unit 4: Corporate Securities and Sources of Long Term Finance:

- 4.1 Ownership securities – equity shares: characteristics, advantage and disadvantages, preference shares: characteristics advantage and disadvantages.
- 4.2 Creditor ship securities – debentures: characteristics- classification- procedure of issuing debentures and Bonds.
- 4.3 The dividend decision: Background of dividend policy, measures of dividend policy, dividend yield pay out.

Unit 5: Short Term Finance and Working Capital:

Characteristics of short term finance- sources of short term financing – trade creditors, bank credit, bank financing of account receivables, working capital- advantages and disadvantages of short term financing.

Unit 6: Project Financing:

Meaning, Importance, Project preparation, evaluation of project: technical analysis. Commercial analysis, financial and managerial analysis.



Recommended Books

1. P.V.Kulkarni: Business finance, Himalaya Publishing House
2. S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
3. Prasana Chandra: Financial Management: Theory and Practice
4. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman : Principles of corporate finance, Cengage Learning Private Limited, Dehli
5. AswathDamodaram: Corporate Finance: Theory and Practice, Wiley International

Syllabus for the course Capital Market and Financial Services (MCom 632)

Sr. No.	Content of Units
1	Capital market: Meaning, Functions, Structure, Characteristics, Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds - Innovative debt instruments - Forward contracts, Futures contract – Options contract, trends in capital market.
2	Stock Market Stock exchange: organization-membership-governing body - Bombay stock exchange, National Stock Exchange and Over the Counter Exchange of India (OTECEI) 1. Primary market - Functions of primary market - issue mechanism, participants 2. Secondary market : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading-derivatives trading
3	Financial Services Merchant banking-meaning-functions and services rendered Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund Portfolio management-meaning and services Credit rating-meaning and need, various credit rating agencies. Foreign Direct Investment
4	Securities and Exchange Board of India (SEBI) Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.

Recommended Books:

1. M.Y. Khan: Indian financial system-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments – Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.



Specialization:

(Accounting and Taxation)

Syllabus for the course Business Tax Assessment and Planning (MCom 633)

Sr. No.	Content of Units
1	ASSESSMENT OF VARIOUS ENTITIES: 1. Assessment of Companies 2. Assessment of Co-operative Societies 3. Assessment of Charitable Trusts (Theory & Problems)
2	MISCELLANEOUS: Income Tax authorities, Return of Income, Procedure for Assessment – Types of assessment, Appeals and Revision, Deduction of Tax at Source – Advance payment of Tax - Deduction and Collection of Tax At Source-Interest and penalties, Offences and Prosecutions - Refund of Tax-Transfer Pricing (Domestic & International Transactions) (Theory & simple problems on TDS, Advance Tax & Interest Calculation)
3	TAX PLANNING: Meaning of tax planning and management, tax evasion and tax avoidance-Nature and scope of tax planning and management in the corporate sector- Justification of corporate tax planning and management. Tax Planning considerations in relation to Business.(Theory)
4	WEALTH TAX: Scheme of Wealth Tax - Incidence of Wealth Tax - Assets to be included in Net Wealth - Exempted Assets - Valuation of Assets and Wealth Tax Liability - Assessment and Penalties. (Theory & Problems)
5	BASICS OF INDIRECT TAXES: A] SERVICE TAX: Service Tax: Applicability and Services covered - Valuation of taxable services for service tax- Payment of Service Tax - Registration - Furnishing of Return - Maintenance of Record - Other obligations (Theory and Problems) B] VAT: The Basic concept of VAT-how VAT operates-merits & demerits of VAT-a brief overview of state level VAT in India. (VAT is not to be studied with reference to any particular State VAT Law.) (Theory Only) C] EXCISE DUTY: - Basics of Central Excise Duty – Conditions for imposition - Person liable - Rates of excise duty - Goods and Excisable goods - Manufacturer, Production and Manufacturer- Classification of goods. (Theory) D] CUSTOMS DUTY: Introduction to Customs Duty – Valuation – Customs Procedures - Classification for Customs and Rate of Customs Duty. (Theory)



Recommended Books:

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi.
2. Dr. Bhagawati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. B.B. Lal & N.Vashisht: Direct Taxes (Pearson)
6. S. S. Gupta: Service Tax (Taxman Publications, New Delhi)
7. R. Mohan Lavis: Service Tax (Bharat Publishers, New Delhi)
8. V.S. Datey: Indirect Taxes, Law and Practice (Taxman Publications, New Delhi)



Syllabus for the course Advanced Accounting (MCom 634)

Sr. No.	Content of Units
1	Basics of Concept Conceptual framework of Accounting - Accounting environment - Concept of Accounting theory - Role of accounting theory - Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.
2	Consolidated Financial Statement Consolidated Accounts of Holding and subsidiary Companies, Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries only to be studied). AS.21.
3	Liquidation of company Preparation of Statement of affairs including deficiency /surplus account.
4	Valuation of Shares and Goodwill A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method). B. Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.
5	Lease Accounting Concept of Leasing: Important Steps in Leasing. Advantages and disadvantages of Leasing. Types of Leasing - Finance Lease – Operating Lease. Accounting treatment of Finance Lease and of Operating Lease. Sale and Leaseback.
6	Branch Accounting Branch Accounts: Independent Branches- Accounting at Head Office- Accounting at Branch- Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency



Recommended Books:

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).

OR

Specialization:

(Business Administration)

Syllabus for the course Operations Management (MCom 635)

Chapter 1: Introduction

Meaning

Transformation Process

Operations Management in the Organizational Chart

Operations as a Service

JIT and TQC

Service Quality and Productivity

TQM and QC

Business Process Reengineering

Supply Chain Management

Chapter 2: Operations Strategy and Competitiveness

Meaning

Dimensions

Trade Offs

Corporate Strategy Design Process

Perspectives: Financial, Customer, Internal, Learning and Growth

Productivity Measurement

Chapter 3: Project Management

Meaning

Structuring Projects- Pure, Functional and Matrix

Work Breakdown Structures

Critical Path Method with Single Time Estimate

Cautions on Critical Path Analysis

Chapter 4: Quality Management: Focus on Six Sigma

Meaning

Quality Specifications and Costs



Six Sigma Quality, Methodology, Roles and Responsibilities

ISO 9000

Chapter 5: Operations Consulting and Reengineering

Operations Consulting- Meaning, Need, Process and Toolkit

Principles of Reengineering and Guidelines for Implementation

Chapter 6: Supply Chain Strategy

Meaning

Measurement

Design

Outsourcing

Value Density

Mass Customization

Chapter 7: Strategic Capacity Management

Meaning

Concept

Capacity Planning

Planning Service Capacity

Chapter 8: Inventory Control

Meaning

Purpose

Costs

Systems

Inventory Control and Supply Chain Management

Inventory Accuracy and Cycle Counting

Chapter 9: Operations Scheduling

Manufacturing Execution Systems

Nature and Importance of Work Centers

Typical Scheduling and Control Functions

Objectives of Work- Center Scheduling



Job Sequencing

Shop Floor Control

Tools of Shop Floor Control

Principles of Work- Center Scheduling

Chapter 10: Synchronous Manufacturing and Theory of Constraints

Performance Measurements

Unbalanced Capacity

Methods for Control

Relationship with other Functional Areas

Text Book: Operations Management By Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal (Tata McGraw Hill)



Syllabus for the course Marketing Management (MCom 636)

Unit I Introduction

Marketing: Definition & concepts of Marketing and Marketing Management
Evolution of Marketing (Marketing Orientation).

Types of Marketing:

1. Tele Marketing, E- Marketing.
2. Services Marketing.
3. Rural Marketing—Features, Importance and Difficulties/ Problems, Suggestions for Improvement of rural markets. Marketing planning, research and information system.

Unit II Consumer Behaviour.

Meaning and Concept.
Buying Motives and Consumer Behaviour.
Environment Influence on Consumer Behaviour.
Economic, Political, Technological, Global etc.
Consumer Behaviour Models and Consumerism.
Consumer Education and Protection.
Ethics in Marketing.

Unit III Customer Relationship Management (CRM).

Concept, Significance and Problems.
Customer Integration Management.(CIM).
Attracting, Retaining and Growing Customers, Forming Strong Customer Bonds.
Customer Database and CRM.

Unit IV Marketing Strategy.

Product, Price, Place, Promotion and Process Strategies New Product Development
Strategy, Failure of a new Product, Causes and Remedies Strategies over.
Product Life cycle International Marketing as a Strategy.

Unit V Marketing Communication and Brand Management.

Meaning, Concept, and Importance.
Media Management: Media Manager, Advertising Campaign approaches.
New Trends in Marketing Communication.

Unit VI Brand Management.

Brand and Branding, Brand Equity, Measurement of Brand Equity, Brand Awareness
and Brand Association.
Brand Loyalty- level of brand loyalty Strategies to build and maintain Brand Loyalty.

Textbook: Marketing Management by Kotler and Keller



SYMCOM SEM IV

Syllabus for the course Advances in Business Administration (MCom 641)

Unit I: Contemporary issues in Business Administration

- i. Change Management – Concept and Significance
- ii. Managing Change - Important Features and Dimensions, Approaches towards managing change,
- iii. Futuristic and Strategic approach towards changing Business Environment.

Unit II: Approaches to Quality Management and Enterprises Resource Planning

- i. Total Quality Management
- ii. Six Sigma techniques - Features and Utility
- iii. Five S System of Quality Management
- iv. Concept and features of E. R. P.
- v. Applying E. R. P. in business
- vi. Computers and E. R. P.

Unit III: Cross-Cultural Management System

- i. Global Management System- Concept and Significance
- ii. Issues in Cross Cultural Management
- iii. Acquisition and Mergers - Role and Importance
- iv. Current Trends in Acquisitions and Mergers
- v. National and International Scenario.

Unit IV: Turn Around and Innovation Management

- i. Concept and Significance of Turnaround Management
- ii. Techniques of Turnaround Management
- iii. Turnaround Management - prerequisite for success
- iv. Takeover and Turnaround Management
- v. Restructuring and Reengineering of Business
- vi. Concept of Innovation
- vii. Advantage and Significance of Innovation
- viii. Key steps in Innovation Management
- ix. Role of Government and Private Institutions in promotion of Innovation.



Reference Books:

1. Business Policy and Strategic Management by Lawrence R.
2. Modern Business Administration by Robert C. Appleby

Syllabus for the course Advances in Accounting (MCom 642)

Unit 1

International Financial Reporting Standards (IFRS)

Introduction, meaning, structure of IFRS, various provisions of IFRS and their status in India.

Unit 2

Corporate governance and compliance by companies

Introduction of corporate governance, corporate governance and compliance by companies, Format of quarterly compliance Report on corporate governance

Unit 3

Environmental Accounting

Introduction and legal framework for Environmental Accounting in India

Unit 4

Forensic Accounting

Introduction, meaning, need for Forensic Accounting, Role of Forensic Accountant

Unit 5

Responsibility Accounting

Introduction, meaning, advantages, objectives of Responsibility Accounting, Types of Responsibility Centre, Limitations of Responsibility Accounting

List of Books Recommended for Study:-

1. Dr. Jadhavar, Dr. Gaikwad, Dr. Mulla, Dr. Darekar and Dr. Adsule : Advanced Accounting and Taxation (Success)
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)



Specialization:

(Accounting and Taxation)

Syllabus for the course Advanced Auditing and Taxation (MCom 643)

Unit1

Introduction of Auditing

Auditing Concepts, Basic principles governing an audit, Relationship of auditing with other disciplines, Audit programme- Vouching, Verification and valuation

Unit2

Standards on Auditing

Overview of Standard setting process, Role of Auditing and Assurance Standards Board in India, Brief study of Standards on Auditing issued by ICAI.

Unit3

Basic Concept of Income Tax: Introduction, Types of Taxes, Features of Income Tax, Person, Types of Assessee, Gross Total Income, Incidence of Tax, Tax Liability or scope of Total income, Rates of Income tax, Income exempted from tax.

Unit4

Computation of Taxable Income under various Heads: Income from Salaries, Income from House property, Profits and gains from business and profession, Capital gains, Income from other sources, Deduction from Income, Income tax filing return and assessment. (Advanced Practical Problems)

Unit5

Taxation in specific business decisions: Make or buy decision, Tax planning in respect of own or lease, repair or replace, retain or replace, expand or contract, export or domestic sales, invest or disinvestment decision, Application of computers in Income tax, Information technology and Income tax.

Reference Books

- Income tax practice and procedure by Wakale L.P.
- Income tax practice and procedure by Sharma
- Systematic approach to Taxation by Girish Ahuja and Ravi Gupta
- International Financial Management by Pradip Kumar
- Spicer and Peglar: Practical Auditing
- Kamal Gupta: Contemporary Auditing
- R. C. Saxena: Auditing
- Basu: Auditing

Website: www.incometax.com



Project Work in Accounting and Taxation (MCom 644)

Specialization:

(Business Administration)

Syllabus for the course Human Resource Management (MCom 645)

Chapter 1: Nature and Scope of HRM

Meaning

Functions

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