



**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**  
**Faculty of Commerce & Management**  
***M.Com Advanced Accountancy/ Advanced Costing/Business***  
***Administration***  
***(W. E. F. July 2023-24)***



**Credit distribution structure for Two Year PG Programme**

**&**

**Syllabus for**

**M.Com**

**(Advanced Accountancy/ Advanced Costing/Business Administration)**



**Under**

**Faculty of Commerce & Management**

**(Academic Year 2023-24)**

## SEMESTER I

### Semesterwise Credit Distribution for Two Years PG Programme

Level (Semester): 6.0 (I)			Credits	
VERTICALS	Course			
<b>Select Any One Major Out of Three Choices</b>			<b>14 Credit</b>	
<b>Major</b>	<b>Mandatory (DSC) DSC-15 DSC-16 DSC-17 DSC-18</b>	<b>Advanced Accountancy</b>	411A: Advanced Accounting-III	4
			412A: Management Accounting-I	4
			413A: Behavioral Finance	4
			414A: Strategic Management	2
		<b>Advanced Costing</b>	411B: Advanced Cost Accounting-III	4
			412B: Management Accounting-I	4
			413B: Business Policy and Strategy	4
			414B: Production Management	2
		<b>Business Administration</b>	411C: Strategic Management	4
			412C: Human Resource Development	4
			413C: Principles of Marketing	4
			414C: Financial Management for Decision Making	2
<b>Elective(DSE) (For all Majors)</b>		415: Industrial Economics-I	<b>4 Credit</b>	
<b>RM</b>		416: Research Methodology in Commerce & Management	<b>4 Credit</b>	
<b>OJT/ FP</b>				
<b>RP</b>		--	--	
<b>Degree/CumulativeCr.</b>		--	<b>22 Credits</b>	

## SEMESTER II

Level (Semester): 6.0 (II)			Credits	
VERTICALS		Course		
<b>Select Any One Major Out of Three Choices</b>			<b>14 Credit</b>	
<b>Major</b>	<b>Mandatory (DSC) DSC-19 DSC-20 DSC-21 DSC-22</b>	<b>Advanced Accountancy</b>	421A: Advanced Accounting-IV	4
			422A: Management Accounting- II	4
			423A: International Business	4
			424A: Case Studies in Strategic Management	2
		<b>Advanced Costing</b>	421B: Advanced Cost Accounting-IV	4
			422B: Management Accounting-II	4
			423B: Strategic Cost Management	4
			424B: Material Management	2
		<b>Business Administration</b>	421C: Design Thinking	4
			422C: International Business	4
			423C: Recent Trends in Commerce & Business	4
			424C: Case Studies in Strategic Management	2
<b>Elective(DSE) (For all Majors)</b>		425: Industrial Economics-II	<b>4 Credit</b>	
<b>RM</b>		--	--	
<b>OJT/ FP</b>		426: Internship in Industry & Project Submission	<b>4 Credit</b>	
<b>RP</b>		--	<b>22 Credits</b>	
<b>Degree/CumulativeCr.</b>		--	<b>44 Credits</b>	
<b>Exit option: PG Diploma (44 Credits) after Three Year UG Degree</b>				

**SEMESTER – III**

Level (Semester): 6.5 (III)			Credits	
VERTICALS	Course			
<b>Select Any One Major Out of Three Choices</b>			<b>14 Credit</b>	
<b>Major</b>	<b>Mandatory(DSC) DSC-23 DSC-24 DSC-25 DSC-26</b>	<b>Advanced Accountancy</b>	<b>511A: Advanced Accounting-V</b>	4
			<b>512A: Management Accounting-III</b>	4
			<b>513A: Forensic Accounting</b>	4
			<b>514A: Advanced Auditing-I</b>	2
		<b>Advanced Costing</b>	<b>511B: Advanced Cost Accounting-V</b>	4
			<b>512B: Management Accounting-III</b>	4
			<b>513B: Cost Management</b>	4
			<b>514B: Information System for Business</b>	2
		<b>Business Administration</b>	<b>511C: Information System for Business</b>	4
			<b>512C: International Business Environment</b>	4
			<b>513C: Advanced Marketing</b>	4
			<b>514C: Supply Chain Management</b>	2
<b>Elective(DSE)</b>	<b>(For all Majors)</b>	<b>515: Modern Retail Management</b>	<b>4 Credit</b>	
<b>RM</b>		--	--	
<b>OJT/ FP</b>		--	--	
<b>RP</b>		<b>516: Research Project</b>	<b>4 Credit</b>	
<b>CumulativeCredits/Sem</b>		--	<b>22 Credits</b>	
<b>Degree/CumulativeCr.</b>		--	<b>66 Credits</b>	

**SEMESTER IV**

<b>Level (Semester): 6.5 (IV)</b>			<b>Credits</b>		
<b>VERTICALS</b>	<b>Course</b>				
<b>Select Any One Major Out of Three Choices</b>			<b>12 Credit</b>		
<b>Major</b>	<b>Mandatory(DSC) DSC-27 DSC-28 DSC-29</b>	<b>Advanced Accountancy</b>	521A: International Taxation 522A: International Accounting Standards 523A: International Financial System	4 4 4	
		<b>Advanced Costing</b>	521B: Business Valuation 522B: Financial Planning and Budgeting 523B: Management Auditing	4 4 4	
			<b>Business Administration</b>	521C: Consumer Behavior 522C: Business Labour Law 523C: Financial Management	4 4 4
				<b>Elective(DSE) (For all Majors)</b>	524: Import Export Management
		<b>RM</b>		--	
		<b>OJT/FP</b>	--		
		<b>RP</b>	525: Research Project	<b>6 Credit</b>	
		<b>CumulativeCredits/Sem</b>	--	<b>22 Credits</b>	
		<b>PG Degree/CumulativeCr.</b>		<b>88 Credits</b>	

**Abbreviations:** Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/ Apprenticeship; FP:Field projects; RM: Research Methodology; Research Project: RP; Cumulative Credits: Cum. Cr.)



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**Course Assessment & Evaluation Criteria**

Components	Weight	Marks Distribution	Per Course Total Marks 4 Credit	Marks Distribution	Per Course Total Marks 2 Credit
<b>Internal Assessment</b>			<b>40</b>		<b>20</b>
Class Participation and Home Assignments (It can be weekly)	10%	10		5	
Presentation (assign topics & posters) & Classroom writing Skill	10%	10		5	
Quizzes & Allied Assignment	10%	10		5	
Internal Test	10%	10		5	
<b>External Assessment</b>			<b>60</b>		<b>30</b>
External Exam	60%	60		30	
<b>Total Marks</b>			<b>100</b>		<b>50</b>

**Presentation (Poster or Class Assignment) Rubric**

Criteria	Performance(Marks)		
	5	3	1
Content	The material presented was complete, precise in manner	The material presented was partially complete and was off-topic at some places	The material presented was incomplete and largely off-topic
Knowledge & Understanding	Seminar demonstrated thorough knowledge and applicability of facts, terms and concepts	Seminar demonstrated moderate knowledge and applicability of facts, Terms and concepts	Seminar demonstrated limited knowledge and applicability of facts, terms and concepts
Discussion	The student actively participated in the discussion and was able to give a convincing reply to questions.	The student had a moderate participation in the discussion and was able to give a Convincing reply to some questions	The student did not participate in the discussion and was not able to give a convincing reply to most questions

**Source:** UGC Evaluation Reforms in Higher Educational Institutions



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FACULTY OF COMMERCE & MANAGEMENT  
Two Year PG Programme under NEP  
MASTER OF COMMERCE (M.COM.) w.e.f. 2023-24

### Program Objectives

The Master of Commerce (MCom) program typically aims to achieve several key objectives:

1. **Advanced Knowledge:** To provide students with a deeper and more specialized understanding of various aspects of commerce, including accounting, finance, economics, marketing, and management.
2. **Research Skills:** To develop research capabilities to analyze and solve complex problems in the field of commerce. This often includes training in research methodologies and the ability to critically evaluate existing literature.
3. **Major Specialization:** To allow students to choose a specific area of concentration within commerce, such as Advanced Accounting, Advanced Costing or Business Administration, to gain expertise in that domain.
4. **Critical Thinking:** To foster critical thinking and analytical skills, enabling students to evaluate business situations, make informed decisions, and propose effective solutions.
5. **Communication Skills:** To enhance written and oral communication skills to effectively convey complex ideas, findings, and recommendations in a professional context.
6. **Ethical Considerations:** To instill a strong sense of ethics and integrity, emphasizing responsible and sustainable business practices.
7. **Global Perspective:** To provide exposure to international business practices and perspectives to prepare students for the globalized nature of modern commerce.
8. **Leadership and Management Skills:** To equip students with the skills necessary to lead and manage teams, projects, and organizations effectively.
9. **Adaptability and Innovation:** To cultivate an ability to adapt to evolving business environments and promote innovative thinking to address emerging challenges.
10. **Preparation for Further Studies or Careers:** To prepare students for further academic pursuits (such as PhD programs) or careers in academia, research, corporate sector, finance, consulting, and various other roles within the business world.

### Program Outcomes

The Master of Commerce (MCom) program aims to equip students with advanced knowledge and skills in various areas of commerce and business. The specific outcomes can vary depending on the institution and specialization, but generally, the program aims to achieve the following:

1. **In-Depth Knowledge:** Gain specialized knowledge in areas like accounting, finance, marketing, economics, and management.
2. **Analytical Skills:** Develop the ability to critically analyze complex business situations and make informed decisions.
3. **Research Proficiency:** Acquire research skills to investigate and address contemporary issues in commerce and related fields.
4. **Effective Communication:** Enhance written and oral communication skills for conveying complex business ideas and analyses.
5. **Problem-Solving Abilities:** Develop the capability to identify, evaluate, and propose solutions to business problems.
6. **Ethical Awareness:** Understand and apply ethical principles in business practices and decision-making.
7. **Global Perspective:** Gain insights into international business practices and global economic trends.
8. **Leadership and Teamwork:** Cultivate leadership skills and the ability to work effectively in teams.
9. **Adaptability and Innovation:** Be able to adapt to changing business environments and contribute to innovative solutions.
10. **Entrepreneurial Mindset:** Foster an entrepreneurial spirit, which includes creativity, risk-taking, and an understanding of startups and small business management.



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FACULTY OF COMMERCE & MANAGEMENT

Structure of

**Two Year PG Programme under NEP**  
**MASTER OF COMMERCE (M.COM.)**  
**w.e.f. 2023-24**

COURSE STRUCTURE WITH CREDIT

### 1. TITLE OF THE DEGREE

This degree shall be titled as Master of Commerce (M.Com.). This new curriculum shall be effective from 2023-24.

### 2. DURATION

The regular Post Graduate Full Time Course shall be of 2 Years duration; comprising of 4 Semesters through Theory papers, Assignments, Case Studies, Paper presentation, Project report, Viva-voce, and such other Continuous Evaluation Systems as may be prescribed, in this respect, from time to time.

### 3. ELIGIBILITY FOR ADMISSION

The candidate must have passed three years' Bachelor Degree in Commerce & Management or equivalent thereto or as per Eligibility Rules framed by the North Maharashtra University from Time to Time.

### 4. PATTERN & GRADING SYSTEM

- 4.1. English medium and Marathi medium are allowed as medium of Instructions for study of subjects, except as otherwise prescribed in the programme (refer instructions).
- 4.2. The suggested curriculum comprises 15 papers of DSC having three major options such as Advanced Accountancy, Advanced Costing and Business Administration and 4 Papers of DSE, 4 papers of RM/RP/Internship compulsory for All majors. Other detailed as under -
  - 4.2.1. Compulsory Theory papers of DSE - 4 papers (1 paper for each sem.)
  - 4.2.2. Compulsory Papers related to RM/Internship/RP – 4 Papers (1 paper for each sem.)
  - 4.2.3. Major papers - 15 papers out of which with 4 papers each for Sem. I, II and III whereas 3 papers at Sem.IV
  - 4.2.4. Students who selects a particular Major subject from among the 3 options at Sem. I, shall have to continue with the same major at the remaining semesters, namely, Sem. II, Sem. III, and Sem IV.
- 4.3. Each semester 22 credits, thus comprising 88 for whole M. Com Degree Course
- 4.4. One credit for the theory course shall be of the 15 clock hours (Each course being taught in the semester will be of 4 credits) that is each course will be of 60 hours.
- 4.5. Continuous evaluation of the students shall comprise the 60+40 pattern; where every paper of 100 marks (4 credits), shall be divided as External evaluation of 60 marks and internal continuous assessment of 40 marks.
- 4.6. The external assessment shall be based on written examination to be conducted by the university at the end of the each semester.
- 4.7. The student shall not be allowed to appear for the semester examination unless the Head of the Department /Principal of the College certifies completion of internal work, regularity, practical etc. The College shall submit along with this certificate Internal marks to the DEE of the University.
- 4.8. CGPA system as devised by the University shall be applicable.
- 4.9. Continuous Internal assessment comprises Class Participation and Home Assignments, PPT & Classroom writing Skill, Quizzes & Allied Assignment and One Internal Test of 10 Marks each.
- 4.10. Continuous Internal assessment of Project Writing/Internship Report/Research Project for 40 Marks and External Evaluation through Oral/Group Discussion/PPT Presentation for 60 Marks, i.e. Total 100 Marks.



4.11. Paper No.525 at Sem IV regarding Research Project comprises of 150 Marks out of which 60 Marks of Internal Evaluation and External Evaluation through Oral/Group Discussion/PPT Presentation for 90 Marks, i.e. Total 150 Marks.

4.12. Marathi medium for instructions and writing answers will be allowed except in case of Accounting related practical subjects. For example Advanced Accountancy, Advanced Cost Accountancy and Management Accounting etc.

## **5. PASSING STANDARDS**

5.1. In order to pass the examination, the candidate has to obtain at least 40% marks for each head separately, that is 24 marks out of 60 (External) and 16 marks out of 40 marks (Internal) for papers of 100 marks. For papers of 50 marks - 12 marks of 30 (External) and 8 marks out of 20 marks (Internal). Same as for Paper no.525 at Sem IV Research Project of 150 marks – 36 marks out of 90 Marks (External) and 24 marks out of 60 Marks (Internal).

5.2. The student shall be allowed to keep the terms of the next year as per the University rules.

## **6. PRACTICAL TRAINING THROUGH PROJECT WORK**

7.1 In the semester II, III and IV examination student has to do "Project Work" individually on the basis of Internship/major subject. No group work is allowed in this. The topic shall be decided with consultation and guidance of Internal teacher (Project Guide) of the College. The Project shall be necessarily Research oriented, Innovative and Problem solving.

7.2. The college shall submit the detailed list of students with Project Titles, name of the organization, & internal guide to the university before the prescribed date.

7.3. The student has to write a report based on the actual work done during the year at the selected business enterprise, get it certified by the concerned teacher that the Project report has been satisfactorily completed and submit TWO typed hard bound copies & one soft copy in CD of the same to the Head of the department / Principal of the college.

7.4. One copy of the report submitted by the student shall be forwarded to the University by the College before prescribed dated.

7.5 No students will be permitted to appear for Viva-voce examinations, unless and until (s) he submits the project report before the scheduled date.

7.6. Students have to prepare 10-15 minutes presentation based on project work which is mandatory at the time of viva voce.

## **7. ELIGIBILITY OF THE FACULTY**

As per norms fixed by UGC, Government of Maharashtra and KBC North Maharashtra University.



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**Question Paper Pattern: For PG NEP M.Com.**

(w.e.f. 2023-24)

**Subject – All Subjects excluding Case Studies in S.M., Accounting Allied Subjects**  
**(Theory Subjects of 4 Credits Only)**

Maximum Marks – 60

Time Allowed – Three Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Students should note, no supplement will be provided.
3. Question No.1 is Compulsory. In addition, attempt any two questions from Q.No.2 to 4.
4. Attempt any two questions from Section II.
5. All Questions carry equal marks.

**Section – I**

- |  |    |
|--|----|
| 1. Write Short Notes (Any Three)                               | 12 |
| a)   |    |
| b)   |    |
| c)   |    |
| d)   |    |
| e)   |    |
| 2. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 3. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 4. Long Answer Question (Based on any topic from the syllabus) | 12 |

**Section – II**

- |   |    |
|---|----|
| 5. Long Answer Question (Based on any topic from the syllabus)  | 12 |
| 6. Long Answer Question (Based on any topic from the syllabus)  | 12 |
| 7. Short Answer Question (Based on any topic from the syllabus) | 12 |
| a)  |    |
| b)  |    |



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**Question Paper Pattern: For PG NEP M.Com.**

(w.e.f. 2023-24)

**Subject – Accounting related practical subjects (4 Credits Only)**

Maximum Marks – 60

Time Allowed – Three Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Students should note, no supplement will be provided.
3. Attempt any three questions from Section I.
4. Attempt any two questions from Section II.
5. All Questions carry equal marks.
6. Use of simple calculator is permissible.

**Section – I**

- |  |    |
|--|----|
| 1. Long Practical Problem on any topic from the syllabus | 12 |
| 2. Long Practical Problem on any topic from the syllabus | 12 |
| 3. Long Practical Problem on any topic from the syllabus | 12 |
| 4. Long Practical Problem on any topic from the syllabus | 12 |

**Section – II**

- |  |    |
|--|----|
| 5. Long Answer Theory Questions based on any topic from the syllabus | 12 |
| 6. Short Answer Theory Question based on any topic from the syllabus | 12 |
| a)   |    |
| b)   |    |
| 7. Write Short Notes (Any Three)                                     | 12 |
| a)   |    |
| b)   |    |
| c)   |    |
| d)   |    |
| e)   |    |



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**Question Paper Pattern: For PG NEP M.Com.**  
**(w.e.f. 2023-24)**

**Subject – All Subjects excluding Case Studies in S.M., Accounting Allied Subjects**  
**(Theory Subjects of 2 Credits Only)**

Maximum Marks – 30

Time Allowed – Two Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Students should note, no supplement will be provided.
3. Question No.1 is Compulsory.
4. Attempt any two questions from Q.No.2 to 4.
5. All Questions carry equal marks.

- |  |    |
|--|----|
| 1. Write Short Notes (Any Two)                                 | 6  |
| a)   |    |
| b)   |    |
| c)   |    |
| 2. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 3. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 4. Long Answer Question (Based on any topic from the syllabus) | 12 |



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**Question Paper Pattern: For PG NEP M.Com.**  
**(w.e.f. 2023-24)**

**Subject –Case Studies in S.M. related subjects (2 Credits Only)**

Maximum Marks – 30

Time Allowed – Two Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Students should note, no supplement will be provided.
3. Attempt any three questions of Case Studies.
4. All Questions carry equal marks.

1. Case Study Problem with questions	10
2. Case Study Problem with questions	10
3. Case Study Problem with questions	10
4. Case Study Problem with questions	10



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**M.Com – First Year**  
**Level: 6.0**

**Semester I**

<b>Course</b>	<b>Credits</b>
<b>411A: Advanced Accounting-III</b>	4
<b>412A: Management Accounting-I</b>	4
<b>413A: Behavioral Finance</b>	4
<b>414A: Strategic Management</b>	2
<b>411B: Advanced Cost Accounting-III</b>	4
<b>412B: Management Accounting-I</b>	4
<b>413B: Business Policy and Strategy</b>	4
<b>414B: Production Management</b>	2
<b>411C: Strategic Management</b>	4
<b>412C: Human Resource Development</b>	4
<b>413C: Principles of Marketing</b>	4
<b>414C: Financial Management for Decision Making</b>	2
<b>415: Industrial Economics-I</b>	<b>4 Credit</b>
<b>416: Research Methodology in Commerce &amp; Management</b>	<b>4 Credit</b>



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**411A: Advanced Accounting-III**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To understand basic knowledge about accounting standard
- To understand the basics of e-commerce accounting
- To understand the aspects of value added accounting & reporting
- To understand the method of presenting financial statement of holding companies
- To understand the accounting for liquidation of companies
- To understand the accounting the method of presenting financial statements by Insurance companies

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	To obtain knowledge about Disclosure requirements of AS 20 & 21.	1
2	A elementary understanding of e-commerce accounting	1
3	Obtain an understanding of various types of value added accounting & reporting	3
4	Become familiar to financial statement of holding companies	2
5	Obtain Understanding of accounting for liquidation of companies	2
6	understand the accounting the method of presenting financial statements by Insurance companies	2

**Text Book:**

**UNIT 1 - Accounting Standards – Elementary study of the following Accounting Standards – (Theory only)**

- "Accounting Standards Made Easy" by Sanjeev Singhal and Ruchi Singhal
- "Accounting Standards: Concepts, Procedures and Practice" by D. S. Rawat

**UNIT 2 - Accounting For E-Commerce Businesses (Theory only)**

- "Ecommerce The Accounting Book For Electronic Commerce" by Shahena Z

**UNIT 3 - Value Added Accounting & Reporting**

- "Value Added Accounting and Reporting (VAT)" by Alok Kumar Pramanik

**UNIT 4 - Financial Statements of Holding Companies**

- "Consolidated Financial Statements" by Garg Kamal (CA).

**UNIT 5 - Liquidation of Companies**

- "The Law of Corporate Insolvency - Resolution and Liquidation" by Raghav Pandey

**UNIT 6 - Financial Statements of Insurance Companies**

- "Advanced Accounting Volume: 1" ICAI

### Reference Books:

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

### Session Plan

Topics	Readings	No. of Session
<b>Unit-1: Accounting Standards</b> <ul style="list-style-type: none"><li>➤ Elementary study of the following Accounting Standards– (Theory only)</li><li>➤ AS-20 Earnings per Share</li><li>➤ AS- 21 Consolidated Financial Statements</li></ul>	<b>Reference Text:</b> 1. "Accounting Standards: Concepts, Practices, and Implementation" by John Doe  <b>Required Reading:</b>  1. AS - 20 Earnings per Share: Study the guidelines for reporting and disclosing information related to Earnings per Share. 2. AS-21 Consolidated Financial Statements: Study the guidelines for reporting and disclosing information. <b>Home Assignment/Flipped Classroom:</b> 1. Calculating EPS of a company as per AS – 20  2. Understating various aspects of AS-21 Consolidated Financial Statements in real life consolidated statement	<b>04</b>
<b>Unit-2: Accounting for E-Commerce Businesses (Theory only)</b> <ul style="list-style-type: none"><li>➤ Fundamental of E-Commerce Accounting</li><li>➤ Business account types in ecommerce accounting</li><li>➤ Ecommerce accounting tasks: Categorize all transactions, Track inventory, Maintain a budget, Track inventory cash flow, Proper recordkeeping, Track returns and chargebacks, Pay sales and income taxes and Analyse financial statements</li><li>➤ Ecommerce accounting methods: cash,</li></ul>	<b>Required Reading:</b> 1. Introduction to Business account types in ecommerce accounting 2. Understanding of Ecommerce accounting tasks 3. Key Accounting issues from perspective of Ecommerce Business  <b>Case:-</b> "Study on the Strategies of Financial Management in E-Commerce Enterprises " by Tu Yuejun.  <b>Home Assignment/Flipped Classroom-</b> 1. Research and analyze how E-commerce	<b>08</b>



<p>accrual, and modified cash</p> <ul style="list-style-type: none"> <li>➤ E-commerce accounting tasks to regularly complete: Track and categorize sales transactions, Track and categorize expenses, Track and categorize returns, refunds, and chargebacks, Reconcile bank and credit card accounts, Prepare financial statements, Analyze financial performance, Stay on top of taxes, Keep a business budget, Keep organized and accurate records.</li> <li>➤ Key Accounting issues from perspective of Ecommerce Business in elements of financial statement</li> <li>➤ Applicability of AS-9 or Ind AS -18 or Ind AS-115(effective from 01.01.2018)</li> <li>➤ Main source of revenue: Membership and Subscription, Merchandising Activity, Advertising Service , Other Services</li> <li>➤ Expenditure (Revenue): Rebates, discounts and others sales incentives, Paid and Loyalty Programmes, Website Development Cost Etc.</li> </ul>	<p>businesses maintain its accounting</p> <ol style="list-style-type: none"> <li>2. List out the items of revenue and expenditures for e-commerce business.</li> </ol> <p><b>First Internal Test :</b></p> <ol style="list-style-type: none"> <li>1. Test on Accounting Standards: Assess understanding of AS-16, AS-17, AS-20, and AS-22.</li> <li>2. Test on E- Commerce Accounting</li> </ol>	
<p><b>Unit-3: Value Added Accounting &amp; Reporting</b></p> <ul style="list-style-type: none"> <li>➤ Concepts of Value Addition-Meaning, Utility and Disclosure of Value Added Statement (VAS)</li> <li>➤ Concept and Computation of <ul style="list-style-type: none"> <li>○ Economic Value Added (EVA)</li> <li>○ Gross Value Added (GVA)</li> <li>○ Net Value Added (NVA)</li> <li>○ Market Value Added (MVA) (Theory and practical problems)</li> </ul> </li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. “Accounting for Value Added” by Nikhil Chandra Shil Alok Kumar</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Meaning, Concept, and Utility of value addition</li> <li>2. Computation of EVA, GVA, NVA &amp; MVA</li> </ol> <p><b>Case:-</b> " Value Added Statement (Vas): A Critical Analysis: A Case Study Of Steel Authority Of India Limited " by Bharata Bhusan Sahoo et all.</p> <p><b>Home Assignment/Flipped Classroom:</b></p> <ol style="list-style-type: none"> <li>1. Research and analyze any 3 real-life examples of EVA, GVA, NVA &amp; MVA</li> <li>2. Computation of EVA, GVA, NVA &amp; MVA for any real life company.</li> </ol>	<b>12</b>
<ul style="list-style-type: none"> <li>➤ <b>Unit-4: Financial Statements of Holding Companies</b></li> <li>➤ Consolidated Financial Statements of Holding Companies</li> <li>➤ Consolidation with adjustments of - Inter-company transaction, Issue of Bonus Shares, Revaluation of fixed Assets, Debentures and Preference Shares of subsidiary Company,</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. – “Financial Statements Of Holding Companies” by ICAI (<a href="https://resource.cdn.icai.org/62238bos50444-cp10.pdf">https://resource.cdn.icai.org/62238bos50444-cp10.pdf</a>)</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Introduction of Consolidated Financial Statements of Holding Companies.</li> <li>2. Consolidation with adjustments of - Inter-</li> </ol>	<b>10</b>

<p>Dividend.</p> <ul style="list-style-type: none"> <li>➤ Refer to the Accounting Standard <b>AS21</b> “Consolidated Financial Statements”, and <b>Ind-AS 27</b> – “Consolidated and Separate Financial Statements ”(Note-Holding company with two or more subsidiaries to be studied)</li> <li>➤ (Theory and practical problems)</li> </ul>	<p>company transaction, Issue of Bonus Shares, Revaluation of fixed Assets, Debentures and Preference Shares of subsidiary Company, Dividend..</p> <p><b>Case:</b> "<u>Consolidated Financial Statement Case Study 1</u> "by CA Raja Classes (<a href="https://youtu.be/8teNl3k5gM8">https://youtu.be/8teNl3k5gM8</a>)</p> <p><b>Home Assignment/Flipped Classroom:</b></p> <ol style="list-style-type: none"> <li>1. Research and analyze the financial consolidated statements of any real life group companies.</li> <li>2. Prepare a hypothetical set of consolidated statements for a group of companies.</li> </ol> <p><b>Quiz:</b></p> <ol style="list-style-type: none"> <li>1. Textbooks: Review the chapters and topics covered in the reference texts mentioned for each unit. These textbooks provide a comprehensive understanding of the concepts and theories related to each unit.</li> <li>2. Lecture notes: Go through your class notes and any supplementary materials provided by your Professor. Pay attention to key points, definitions, and examples discussed in class.</li> <li>3. Online resources: Look for online quizzes, practice tests, or study materials. There are various websites and educational platforms that offer quizzes and practice questions for accounting topics.</li> </ol>	
<p><b>Unit-5: Liquidation of Companies</b></p> <ul style="list-style-type: none"> <li>➤ Preparation of Statements of affairs including deficiency/surplus account as per the provisions of the company law (Theory and practical problems)</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Liquidation of Companies (<a href="https://resource.cdn.icai.org/62229bos50444-cp7.pdf">https://resource.cdn.icai.org/62229bos50444-cp7.pdf</a>) by ICAI</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Read about the basics of liquidation of companies.</li> <li>2. Study the accounting practices specific to the preparation of Statements of affairs including deficiency/surplus account</li> </ol> <p><b>Case:</b></p> <ol style="list-style-type: none"> <li>1. “Liquidation of Moser Baer India Limited (MBIL)” by Anil Kohli</li> </ol> <p><b>Home Assignment/Flipped Classroom:</b></p> <ol style="list-style-type: none"> <li>1. Research and analyze the real life cases of liquidation of companies.</li> <li>2. Prepare a hypothetical set of Statements of affairs including deficiency/surplus account.</li> </ol>	<p><b>12</b></p>

<p><b>Unit-6: Financial Statements of Insurance Companies</b></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"> <li>- Revenue Accounts in Form B- RA</li> <li>- Profit and Loss Account in Form B- PL, and Balance Sheet in Form B- BS</li> </ul> <p>(Theory and practical problems)</p>	<p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Understanding various terms and practical terms related to general insurance business</li> <li>2. Understanding forms prescribed by the Insurance Regulatory and Development Authority Regulations 2002.</li> </ol> <p><b>Case:</b></p> <ol style="list-style-type: none"> <li>1. Study financial statements of General Insurance Corporation of India Ltd. For any one recent year</li> </ol> <p><b>Home Assignment/Flipped Classroom :</b></p> <ol style="list-style-type: none"> <li>1. understanding various terms and practical terms related to general insurance business</li> <li>2. Understanding forms prescribed by the Insurance Regulatory and Development Authority Regulations 2002.</li> </ol> <p><b>Second Internal Test:</b></p> <ol style="list-style-type: none"> <li>1. Test on Value Added Accounting &amp; Reporting: Assess understanding of Value Added Accounting &amp; Reporting</li> <li>2. Test on Financial Statements of Holding Companies: Evaluate knowledge about preparation of consolidated statements.</li> <li>3. Test on Liquidation of Companies: Assess level of knowledge about preparation of Statements of affairs including deficiency/surplus account as per the provisions of the company law.</li> <li>4. Test on accounting For Financial Statements of Insurance Companies.</li> </ol> <p><b>Internal Project based on entire Course:</b></p> <ol style="list-style-type: none"> <li>1. Comparative Analysis of Accounting Standards: Compare and analyze requirements and disclosure guidelines of selected accounting standards. Discuss their impact on financial reporting.</li> <li>2. Financial Statements of Holding Companies: Studying the consolidated financial statement of real life company.</li> <li>3. Liquidation of Companies: Investigate and Analyze any one real life case of liquidation of company and try to trace its statement of affair and deficiency account.</li> <li>4. Accounting For Financial Statements of Insurance Companies.</li> <li>5. Accounting For E-Commerce Businesses: Analyze accounting practices by E commerce business and evaluate their financial reporting and decision-making.</li> </ol>	<p><b>14</b></p>
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***Administration***  
***(W. E. F. July 2023-24)***



**Credit – 04**

**412A: Management Accounting-I**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Understand the nature, mechanics and tools of management accounting and their managerial implications.
- Understand the philosophy and rationale of the financial analysis.
- Understand the techniques of analysis and interpretation of financial statements.
- Develop an appreciation about the utility of techniques of financial analysis for management information and decision making process.
- Evaluate the implications of cash flow and fund flow on financial position of an industrial organization.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Understanding the basic concepts of Management Accounting	1
2	Able to do Financial Statement Analysis and Interpretation	3
3	Able to take financial Decision at various level from financial statement analysis	5

**Text Book:**

1. Management Accounting –Dr. A.D Yeole, CA Y.A. Saindane, Ms. S.P. Palave

**Reference Books:**

- Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.
- Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.
- Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.
- Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.
- Financial Management – By Dr R. M. Srivastava, PragatiPrakashan Meerut.
- Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.
- Financial Management – By P. V. Kulkarni, Himalaya Publishing House.
- Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.
- Cost and Management Accounting – By M.N. Arora , Himalaya Publication House.
- Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.
- Cost Accounting – by M.C. Shukla, T.S. Grewal & Dr.M.P. Gupta, S. Chand and Company Pvt. Ltd., New Delhi.

## Session Plan

Topics	Readings	No. of Sessions
<p><b>Unit 1- Introduction to Management Accounting (Theory only)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Nature of Management Accounting</li> <li>➤ Scope of Management Accounting</li> <li>➤ Tools and techniques of Management Accounting</li> <li>➤ Importance of Management Accounting</li> <li>➤ Limitations of Management Accounting</li> <li>➤ Difference between Financial Accounting and Management Accounting</li> <li>➤ Difference between Cost Accounting and Management Accounting</li> <li>➤ Role / Functions of Management Accountants</li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>3. Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.</li> <li>➤ <b>Home Assignment</b> – Class room questions, MCQs</li> </ul>	<b>08</b>
<p><b>Unit 2 - Analysis and Interpretation of Financial Statements</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, nature of Financial Statements</li> <li>➤ Objectives and Limitations of Financial Statements</li> <li>➤ Meaning of Financial Statement Analysis</li> <li>➤ Methods of Financial Statements Analysis – Horizontal and Vertical Analysis</li> </ul> <p>[Theory and Practical Problems of following methods with Analysis and Interpretation]</p> <ol style="list-style-type: none"> <li>1. Comparative Statements</li> <li>2. Common size Statements</li> <li>3. Trend Percentage</li> </ol> <ul style="list-style-type: none"> <li>➤ Inter-firm comparison - requirements, advantages and limitation</li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Cost and Management Accounting – By M.N. Arora , Himalaya. Publication House.</li> <li>3. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> <li>➤ <b>Home Assignment</b> – Class room questions, MCQs, Practical problems on methods</li> </ul>	<b>12</b>
<p><b>Unit 3 - Ratio Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Ratio and Ratio Analysis</li> <li>➤ Objectives, Advantages and Limitations</li> <li>➤ Types of Ratio (Solving practical problems on preparation of Financial Statements of an organization, from the given ratios and available information after finding out the missing figures)</li> </ul> <ol style="list-style-type: none"> <li>1. Profitability Ratios – including concept of DuPont Analysis</li> <li>2. Liquidity Ratios</li> <li>3. Solvency Ratios</li> <li>4. Activity/Turnover Ratios</li> </ol>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>➤ Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>➤ Cost and Management Accounting – By M.N. Arora , Himalaya Publication House.</li> <li>➤ Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> <li>➤ <b>Home Assignment</b>– Class room questions, MCQs, Practical problems on preparation of Financial Statements from the Ratios</li> </ul>	<b>10</b>

<p><b>Unit 4 - Management of Working Capital</b></p> <ul style="list-style-type: none"> <li>➤ Concept and definition of working capital</li> <li>➤ Types of working capital</li> <li>➤ Significance of working capital</li> <li>➤ Factors determining working capital requirement</li> <li>➤ Sources of working capital</li> <li>➤ Components of working capital; Assessment of working capital needs - Calculating operating cycle period and estimation of working capital requirements</li> <li>➤ Financing of working capital and Maximum permissible bank finance as per the norms of bank finance – Tandon Committee recommendations</li> </ul>	<p>➤ <b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>3. Financial Management – By P. V. Kulkarni, Himalaya Publishing House.</li> </ol> <p>➤ <b>Home Assignment</b>–Class room questions, MCQs, Advanced practical problems to be solved on management of working capital</p>	<p><b>10</b></p>
<p><b>Unit 5 - Fund Flow Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Concept and Meaning of Fund Flow Statement (FFS) or Statement of Sources and Application of Funds</li> <li>➤ Significance, uses and limitations of Fund Flow Statement</li> <li>➤ Preparation of Fund Flow Statement – procedure for preparing FFS</li> <li>➤ Solving Practical Problems of Fund Flow Analysis</li> </ul> <p>[Advanced practical problems to be set on preparation of Fund Flow statement, Schedule of changes in working capital,, Adjusted Profit and Loss Account and related statements, based on the given information]</p>	<p>➤ <b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Financial Management – By Dr R. M. Srivastava, PragatiPrakashan Meerut.</li> <li>3. Cost and Management Accounting – By M.N. Arora , Himalaya Publication House</li> </ol> <p>➤ <b>Home Assignment</b>– Class room questions, MCQs, Advanced practical problems to be set on preparation of Fund Flow statement, Schedule of Changes in Working Capital, Adjusted Profit and Loss Account and related statements</p>	<p><b>10</b></p>
<p><b>Unit 6 - Cash Flow Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Concept and Meaning of Cash Flow Statement (CFS)</li> <li>➤ Significance of Cash Flow Statement and Limitations of Cash Flow Statement</li> <li>➤ Difference between Cash Flow Analysis and Funds Flow Analysis</li> <li>➤ Preparation of Cash Flow Statement – procedure for preparing CFS as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement” issued by the ICAI</li> <li>➤ Solving Practical Problems using Direct method and Indirect Method</li> </ul> <p>[Advanced practical problems to be set on preparation of Cash Flow statement using Direct method and Indirect Method as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement”]</p>	<p>➤ <b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.</li> <li>3. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> </ol> <p>➤ <b>Home Assignment</b> – Class room questions, MCQs, Advanced practical problems to be set on preparation of Cash Flow statement using Direct method and Indirect Method</p>	<p><b>10</b></p>



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Credit – 04

**413A: Behavioral Finance**

Duration – 60 Hours

**Course Learning Objectives:**

- To understand the concept of behavioral finance.
- Students will deal with major implications of human psychology for financial decision-makers and for financial markets.
- To gain an enhanced understanding of how individuals actually make financial decisions, with a view to more informed, prescriptive decision making within investment, organizations and on a personal basis.
- Students will be able to have a good understanding of the major concepts and topics of behavioral finance

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Enhanced understanding of how individuals actually make financial decision	1
2	Apply analytical skills for financial decision making.	5
3	Identify the behavioral bias and psychological characteristics of investors	3

**Reference Books:**

1. Chandra, P. (2017). Behavioural Finance, Tata McGraw Hill Education, Chennai (India).
2. Forbes, William (2009), Behavioural Finance, Wiley.
3. Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press
4. Montier, James (2002): Behavioural Finance, John Wiley & Sons, New York
5. Plous, S. (1993). The psychology of judgment and decision-making NY: McGrawHi
6. Understanding Behavioral Finance by Ackert→ The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)

## Session Plan

Topics	Readings	No. of Session
<p><b>Unit-1: Introduction of Behavioral finance</b></p> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Concept of behavioral finance</li> <li>➤ Nature of behavioural finance</li> <li>➤ Objectives of Behavioural Finance</li> <li>➤ Applications of Behavioural Finance.</li> <li>➤ Investment Decision Cycle: Judgment under Uncertainty</li> <li>➤ Cognitive information perception –</li> <li>➤ Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting</li> </ul>	<p><b>Reference Text-</b> Chandra, P. (2017). Behavioural Finance, Tata McGraw Hill Education, Chennai (India).</p> <p><b>Home Assignment/Flipped Classroom:</b> Home Assignment</p>	<b>10</b>
<p><b>Unit-2: Utility &amp; Preference function</b></p> <ul style="list-style-type: none"> <li>➤ Expected Utility Theory [EUT] and Rational Thought</li> <li>➤ Theories of expected utility concept</li> <li>➤ Investor rationality and market efficiency.</li> </ul>	<p><b>Reference Text-</b> Montier, James (2002): Behavioural Finance, John Wiley &amp; Sons, New York</p> <p><b>Home Assignment/Flipped Classroom-</b></p>	<b>10</b>
<p><b>Unit-3: Behavioral Factors and Financial Markets</b></p> <ul style="list-style-type: none"> <li>➤ The Efficient Markets Hypothesis</li> <li>➤ Fundamental Information and Financial Markets</li> <li>➤ - Information available for Market Participants and Market Efficiency -Market Predictability</li> <li>➤ –The Concept of limits of Arbitrage Model</li> <li>➤ Asset management and behavioral factors –</li> <li>➤ Active Portfolio Management: return statistics and sources of systematic underperformance.</li> <li>➤ Fundamental information and technical analysis</li> <li>➤ The case for psychological influence.</li> </ul>	<p><b>Reference Text-</b> Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press</p> <p><b>Home Assignment</b></p> <p><b>First Internal Test</b></p>	<b>10</b>
<p><b>Unit-4: Behavioral Corporate Finance:</b></p> <ul style="list-style-type: none"> <li>➤ Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy</li> <li>➤ Capital Structure dependence on Market Timing</li> <li>➤ Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes</li> <li>➤ Connection to human psychophysiology and emotional regulation Active portfolio management.</li> <li>➤ the source of the systematic underperformance.</li> </ul>	<p><b>Reference Text-</b> Chandra, P. (2017). Behavioural Finance, Tata McGraw Hill Education, Chennai (India).</p> <p><b>Quiz on related content</b></p>	<b>10</b>



<p><b>Unit-5: The challenges of behaviouralists</b></p> <ul style="list-style-type: none"> <li>➤ Introduction, Objectives</li> <li>➤ The Challenges of Behaviouralists--Deviation from Rationality, --Possibility of Beating the Market, - Divergence between Market Prices and Fundamental Values- , Pervasiveness of Irrational Forces Misleading Signals from the Market Forces</li> </ul>	<p><b>Reference Text-</b></p> <p>Understanding Behavioral Finance by Ackert→ The Psychology of Investing by John R. Nofsinger, Pearson Prentice Hall, (4th Edition)</p> <p><b>Home Assignment</b></p>	<p><b>10</b></p>
<p><b>Unit-6: Heuristics and Behavioral biases of Investors</b></p> <ul style="list-style-type: none"> <li>➤ Types of investors- Individual and Institutional</li> <li>➤ How the human mind works-the two systems;</li> <li>➤ Familiarity and related heuristics; Representativeness and related biases; Anchoring; Irrationality and adaptation; Hyperbolic discounting. Sovereign credit rating - drivers</li> </ul>	<p><b>Reference Text-</b></p> <p>Shleifer, Andrei (2000). Inefficient Markets: An Introduction to Behavioral Finance. Oxford, UK: Oxford University Press</p> <p><b>Home assignment ,Role Play</b></p> <p><b>Second Internal Test</b></p>	<p><b>10</b></p>



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**414A: Strategic Management**

**Credit – 02**

**Duration – 30 Hours**

**Course Learning Objectives:**

- To equip the students the core concepts, frameworks, and techniques of Strategic management,
- To develop familiarity and competence with the strategies and tactics involved in Strategy formulation & Implementation
- To know and understand main concepts & level of Strategic Management.
- To understand the strategic planning, business policy and implementation in the organization
- To understand co-operate level strategies in the competitive situation.
- To know the modern techniques concepts of strategic control and evaluation.
- To develop recommendation that address the unique strategic issue of organization

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Describing of Introduction, Need, Features, Process and importance of Strategic Management.	1
2	Develop Vision, Mission, Objectives& Goal statement for an organization.	5
3	Identify implementation issues in strategic management	1
4	Intrepret Strategic evaluation and control	2
5	Identify recent trends in Strategic Management	1
6	Apply SWOT and PESTEL analysis and conduct environmental scanning.	3

**Text Book:**

- Strategic Management, Prof. S.M. Kolate , Prashant Publication ,Jalgaon.
- Strategic Management, Prof. Anil Marthi, Prashat Publication, Jalgaon.
- Strategic Management, Prof. Prakash Rajankar, Pimpalasure Book Distributers ,Nagapur.

**Reference Book:**

- Strategic Management & business policy by KazmiAzhar, McGraw publication
- Strategic Management by Dr. M. Jeyarathnam, Himalay publication.

- Strategic Management by Dr. Amit Chakladar, Asian book Pvt Ltd.
- Strategic Management by Anil Marthi, Academic Book publication.
- Strategic Planning by V.S. Ramaswamy, S. Namakumari, Macmillan publishing house Ltd.
- Concepts in Strategic Management and business policy by Thomas L-wheelen and J. David Hunger
- Marketing strategy & competitive positioning by Hooley – Pearson Education, Delhi.
- Strategic Management by P. Subbarao, Himalaya pub- New Delhi
- Business policy - Strategic Management by L. M. Prasad, Sultan Chand and sons, New Delhi.

### Session Plan

Topics	Readings	No. of Session
<b>Unit 1 – Strategic Management</b> <b>Introduction</b> <ul style="list-style-type: none"> <li>➤ The Strategic Management- Introduction, Need, Features.</li> <li>➤ Process and importance of Strategic Management.</li> <li>➤ Role of strategists in decision-making.</li> <li>➤ Strategies of various Management level</li> <li>➤ Types of Strategies &amp; limitation of Strategic Management</li> </ul>	<b>Reference Text</b> 1. Strategic Management, Prof. Anil Marthi, Prashat Publication, Jalgaon 2. Strategic Management by Dr. M. Jeyarathnam, Himalay publication.  <b>Home Assignment/Flipped Classroom:</b> Describe the Strategic Management and its Process and importance	<b>10</b>
<b>Unit 2 – Strategic Planning and Business Policy</b> <ul style="list-style-type: none"> <li>➤ Strategic Planning – Concept, Evolution of Strategic Planning, Level of Strategic Planning</li> <li>➤ Strategy making and strategic decision</li> <li>➤ Different dimensions of strategic decision.</li> <li>➤ Business Policy – Objective, Importance &amp; Classification.</li> <li>➤ Current trends in Business policy, Difference between Strategy and policy.</li> <li>➤ Factors considered before framing business policies</li> </ul>	<b>Reference Text</b> 1. Concepts in Strategic Management and business policy by Thomas L-wheelen and J. David Hunger 2. Strategic Management, Prof. S.M. Kolate, Prashant Publication, Jalgaon. <b>Home Assignment/Flipped Classroom:</b> Define the Strategic Planning and Business Policy. Explain Objective, and Importance of Business Policy	<b>10</b>
<b>Unit 3 – Recent Trends in Strategic Management</b> <ul style="list-style-type: none"> <li>➤ SWOT and PESTLE Analysis.</li> <li>➤ BCG Matrix.</li> </ul>	<b>Reference Text</b> 1. Strategic Management, Prof. S.M. Kolate, Prashant Publication, Jalgaon. 2. Business Policy - Strategic	<b>10</b>

<ul style="list-style-type: none"><li>➤ Business strategies in MNCs.</li><li>➤ Strategies for different industry condition. (Industry Life Cycle Analysis.)</li><li>➤ Six sigma techniques.</li><li>➤ Business process re-engineering.</li><li>➤ Quick Environmental Scanning Techniques (QUEST)</li></ul>	Management by L. M. Prasad, Sultan Chand and sons, New Delhi.  <b>Home Assignment/Flipped Classroom:</b> Group Discussion	
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Credit – 04

**411B: Advanced Cost Accounting-III**

Duration – 60 Hours

**Course Learning Objectives:**

- To acquaint with the subject of Cost Accounting and its significance.
- To give knowledge of Standards applicable to Cost Accounting.
- To understand the concepts of materials, labour and overheads as elements of costs, and the accounting procedure for these elements of costs.
- To help students to assign overhead and indirect costs to products and services.
- To enable students comprehend how goods are valued when transferred among division, and associate companies.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Compute the elements of cost	1
2	Apply Cost Accounting Standards to Cost Accounting	3
3	Allocate overheads and indirect costs to products and services	4
4	Calculate transfer prices	5

**Text Book:**

- Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
- Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
- Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
- Principles and Practice of Cost Accounting by N.K. Prasad

**Reference Book:**

- Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
- Cost Accounting Principles & Practice by Nigam & Sharma
- Cost Accounting Principles & Practice by S.P. Iyenger
- Cost Accounting Principles & Practice by P.K. Ghosh
- Cost Accounting Principles & Practice by B.S. Khanna
- Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
- Cost Accounting by Jain & Narang

## Session Plan

Topics	Readings	No. of Session
<p><b>Unit 1 – Introduction of Cost Accounting</b></p> <ul style="list-style-type: none"> <li>➤ Cost Accountancy – Concept of Cost, Costing, Cost Accounting and Cost Accountancy – Objectives, Importance, Scope, Advantages, Limitations of Cost Accounting</li> <li>➤ Essential Qualities of a good Cost Accounting System, Factors to be Considered for Installing a Cost Accounting System</li> <li>➤ Methods of Costing – Job Costing, Batch Costing, Contract Costing, Single/Output Costing, Process Costing, Operating Costing</li> <li>➤ Techniques of Costing - Historical Costing, Standard Costing, Direct Costing, Absorption Costing, Marginal Costing, Uniform Costing</li> </ul> <p>[Theory Only]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon</li> <li>2. Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand &amp; Sons, New Delhi</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand &amp; Sons, New Delhi</li> <li>2. Techniques of Costing study material provided by Vedantu</li> </ol>	<b>8</b>
<p><b>Unit 2 – Cost Accounting Standards</b></p> <ul style="list-style-type: none"> <li>➤ Introduction, Objectives and Disclosure Requirements</li> <li>➤ CAS 1 Classification of Cost</li> <li>➤ CAS 3 Production and Operation Overheads</li> <li>➤ CAS 6 Material Cost</li> <li>➤ CAS 7 Employee Cost</li> <li>➤ CAS 13 Cost of Service Cost Centre</li> <li>➤ CAS 15 Selling and Distribution Overheads</li> </ul> <p>[Theory Only]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Cost Accounting Standards: Issued by Cost Accounting Standards Board (CASB) : ICAI</li> <li>2. AS-4 (Revised 2018) Cost Accounting Standard on Cost Of Production / Acquisition / Supply Of Goods / Provision Of Services by Cost Accounting Standards Board</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Cost Accounting Standards Cost Accounting Standards by Larry Caton: Acquisition Cost/Price Analyst</li> <li>2. Cost Accounting Standards: Tax Management of India</li> </ol>	<b>8</b>
<p><b>Unit 3 – Elements of Cost I – Material and Labour</b></p> <ul style="list-style-type: none"> <li>➤ Material <ul style="list-style-type: none"> <li>▪ Importance and Objectives of Materials Control, Purchase procedure, Duties of Storekeeper, Perpetual Inventory System and Continuous Stock Taking</li> <li>▪ Accounting Treatment of the following items in materials cost accounting – Carriage Inward on raw materials, Cash Discount received on purchase of materials, Insurance Costs on stocks of raw materials, Storage Losses namely waste, scrap, spoilage, and defectives</li> </ul> </li> <li>➤ Labour <ul style="list-style-type: none"> <li>▪ Importance and Objectives of Control of labour cost – concepts of time keeping and time booking and their objectives</li> <li>▪ Qualities of Sound Wage Payment System, and</li> </ul> </li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Elements of Costing by EILM University, Sikkim</li> <li>2. Elements of Cost study material of Centurion University</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Elements of Cost and Cost SheetE by RPDB</li> <li>2. Cost Accounting by Renaissance 3. College of Commerce and Management Elements of Cost topper.com</li> </ol>	<b>12</b>

<p>Scheme of Incentives to Workers</p> <ul style="list-style-type: none"> <li>▪ Methods of Wage Payment – Taylor’s Differential Piece Rate Plan, Merrick’s Multiple Piece Rate Plan, Gantt’s Task and Bonus Plan and Emerson Efficiency Plan</li> </ul> <p>[Theory and Advanced practical problems on wages computation under different methods of wage payment stated above; labour turnover rate using separation method, replacement method, and flux method]</p>		
<p><b>Unit 4 – Elements of Cost II – Overheads</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Classification of Overheads by Function and by Nature</li> <li>➤ Accounting and Control of Manufacturing Overheads – Collection, Allocation, Apportionment, Primary and Secondary Distribution, Absorption of Overheads; Under-Absorption and Over-Absorption of Overheads</li> <li>➤ Accounting and Control of Administrative Overheads and Selling &amp; Distribution Overheads</li> <li>➤ Treatment of following items in Cost Accounting – Interest and Financial Charges, Depreciation, Packing Expenses, Fringe Benefits, Bad-Debts, Training Expenses, Canteen Expenses, Expenses of Welfare Activities, Night-Shift Allowance</li> </ul> <p>[Theory and Advanced problems on primary and secondary distribution, absorption of overheads]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Cost Accounting Intermediate: Paper - 8 The Institute of Cost Accountants of India</li> <li>2. Elements of Cost by GYAN SANCHAY</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Material Cost study material by ICAI</li> <li>2. F.Y.B.COM. (Accounting &amp; Finance) Elective Course (Ec) Semester - I Cost Accounting - Introduction And Elements Of Cost - I Institute of Distance and Open Learning</li> </ol>	<b>12</b>
<p><b>Unit 5 – Cost Ledgers and Statements</b></p> <ul style="list-style-type: none"> <li>➤ Cost Accounting Records</li> <li>➤ Cost Ledgers, Cost Statement</li> <li>➤ Concept of Cost Accumulation</li> <li>➤ Accountant’s Role, Cost</li> <li>➤ Data Collection</li> <li>➤ Practical -</li> <li>➤ Visit any business unit and understand the cost ledgers and statements</li> </ul> <p>[Theory]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. CMA I Cost Ledger Control Accounts Prepared by Dr. A. D. N. Roy</li> <li>2. Cost Control Accounts, Cost Reconciliation and Integrated Accounts</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Wheldon's Cost Accounting, ELBS</li> <li>2. Cost Accounting System: Study material of ICAI</li> </ol>	<b>10</b>
<p><b>Unit 6 – Transfer Pricing</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Transfer Pricing, Transactions Subject to Transfer Pricing</li> <li>➤ Purpose and Importance of Transfer Pricing</li> <li>➤ Transfer Pricing Methodologies – <ol style="list-style-type: none"> <li>1. Comparable Uncontrolled Price (CUP) Method</li> <li>2. Resale Price Method or Resale Minus Method</li> <li>3. Cost Plus Method</li> <li>4. The Comparable Profits Method</li> </ol> </li> </ul> <p>[Theory and simple practical problems to be solved on Transfer Pricing]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Working Draft An Introduction to Transfer Pricing</li> <li>2. Transfer Pricing Study material of The Institute of Company Secretaries of India</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Transfer Pricing Methods - United Nations Practical Manual on Transfer Pricing</li> <li>2. Introduction To Transfer Pricing - United Nations Practical Manual on Transfer Pricing</li> </ol>	<b>10</b>



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**412B: Management Accounting-I**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Understand the nature, mechanics and tools of management accounting and their managerial implications.
- Understand the philosophy and rationale of the financial analysis.
- Understand the techniques of analysis and interpretation of financial statements.
- Develop an appreciation about the utility of techniques of financial analysis for management information and decision making process.
- Evaluate the implications of cash flow and fund flow on financial position of an industrial organization.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Understanding the basic concepts of Management Accounting	1
2	Able to do Financial Statement Analysis and Interpretation	3
3	Able to take financial Decision at various level from financial statement analysis	5

**Reference Book:**

- Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.
- Cost Accounting – by M.C. Shukla, T.S. Grewal & Dr.M.P. Gupta, S. Chand and Company Pvt. Ltd., New Delhi.

**Session Plan**

Topics	Readings	No. of Sessions
<b>Unit 1 - Introduction to Management Accounting (Theory only)</b> <ul style="list-style-type: none"> <li>➤ Meaning and Nature of Management Accounting</li> <li>➤ Scope of Management Accounting</li> <li>➤ Tools and techniques of Management Accounting</li> <li>➤ Importance of Management Accounting</li> <li>➤ Limitations of Management Accounting</li> <li>➤ Difference between Financial Accounting and Management Accounting</li> <li>➤ Difference between Cost Accounting and Management Accounting</li> <li>➤ Role / Functions of Management Accountants</li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>3. Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.</li> <li>➤ <b>Home Assignment</b> – Class room questions, MCQs</li> </ul>	<b>10</b>



<p><b>Unit 2 - Analysis and Interpretation of Financial Statements</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, nature of Financial Statements</li> <li>➤ Objectives and Limitations of Financial Statements</li> <li>➤ Meaning of Financial Statement Analysis</li> <li>➤ Methods of Financial Statements Analysis – Horizontal and Vertical Analysis</li> </ul> <p>[Theory and Practical Problems of following methods with Analysis and Interpretation]</p> <ol style="list-style-type: none"> <li>1. Comparative Statements</li> <li>2. Common size Statements</li> <li>3. Trend Percentage</li> </ol> <ul style="list-style-type: none"> <li>➤ Inter-firm comparison - requirements, advantages and limitation</li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Cost and Management Accounting – By M.N. Arora , Himalaya. Publication House.</li> <li>3. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> </ul> <ul style="list-style-type: none"> <li>➤ <b>Home Assignment</b> – Class room questions, MCQs, Practical problems on methods</li> </ul>	<b>10</b>
<p><b>Unit 3 - Ratio Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Ratio and Ratio Analysis</li> <li>➤ Objectives, Advantages and Limitations</li> <li>➤ Types of Ratio (Solving practical problems on preparation of Financial Statements of an organization, from the given ratios and available information after finding out the missing figures) <ul style="list-style-type: none"> <li>• Profitability Ratios – including concept of DuPont Analysis</li> <li>• Liquidity Ratios</li> <li>• Solvency Ratios</li> <li>• Activity/Turnover Ratios</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>➤ Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>➤ Cost and Management Accounting – By M.N. Arora , Himalaya Publication House.</li> <li>➤ Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> <li>➤ <b>Home Assignment</b>– Class room questions, MCQs, Practical problems on preparation of Financial Statements from the Ratios</li> </ul>	<b>10</b>
<p><b>Unit 4 - Management of Working Capital</b></p> <ul style="list-style-type: none"> <li>➤ Concept and definition of working capital</li> <li>➤ Types of working capital</li> <li>➤ Significance of working capital</li> <li>➤ Factors determining working capital requirement</li> <li>➤ Sources of working capital</li> <li>➤ Components of working capital; Assessment of working capital needs - Calculating operating cycle period and estimation of working capital requirements</li> <li>➤ Financing of working capital and Maximum permissible bank finance as per the norms of bank finance – Tandon Committee recommendations</li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>4. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>5. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>6. Financial Management – By P. V. Kulkarni, Himalaya Publishing House.</li> <li>➤ <b>Home Assignment</b>–Class room questions, MCQs, Advanced practical problems to be solved on management of working capital</li> </ul>	<b>10</b>
<p><b>Unit 5 - Fund Flow Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Concept and Meaning of Fund Flow Statement (FFS) or Statement of Sources and Application of Funds</li> <li>➤ Significance, uses and limitations of Fund</li> </ul>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> <li>4. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> </ul>	<b>10</b>

<p>Flow Statement</p> <ul style="list-style-type: none"> <li>➤ Preparation of Fund Flow Statement – procedure for preparing FFS</li> <li>➤ Solving Practical Problems of Fund Flow Analysis</li> </ul> <p>[Advanced practical problems to be set on preparation of Fund Flow statement, Schedule of changes in working capital,, Adjusted Profit and Loss Account and related statements, based on the given information]</p>	<ol style="list-style-type: none"> <li>5. Financial Management – By Dr R. M. Srivastava, PragatiPrakashan Meerut.</li> <li>6. Cost and Management Accounting – By M.N. Arora , Himalaya Publication House</li> </ol> <ul style="list-style-type: none"> <li>➤ <b>Home Assignment</b>– Class room questions, MCQs, Advanced practical problems to be set on preparation of Fund Flow statement, Schedule of Changes in Working Capital, Adjusted Profit and Loss Account and related statements</li> </ul>	
<p><b>Unit 6 - Cash Flow Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Concept and Meaning of Cash Flow Statement (CFS)</li> <li>➤ Significance of Cash Flow Statement and Limitations of Cash Flow Statement</li> <li>➤ Difference between Cash Flow Analysis and Funds Flow Analysis</li> <li>➤ Preparation of Cash Flow Statement – procedure for preparing CFS as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement” issued by the ICAI</li> <li>➤ Solving Practical Problems using Direct method and Indirect Method</li> </ul> <p>[Advanced practical problems to be set on preparation of Cash Flow statement using Direct method and Indirect Method as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement”]</p>	<ul style="list-style-type: none"> <li>➤ <b>Reference</b></li> </ul> <ol style="list-style-type: none"> <li>4. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>5. Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.</li> <li>6. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> </ol> <ul style="list-style-type: none"> <li>➤ <b>Home Assignment</b> – Class room questions, MCQs, Advanced practical problems to be set on preparation of Cash Flow statement using Direct method and Indirect Method</li> </ul>	<p><b>10</b></p>



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**413B: Business Policy and Strategy**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To obtain in-depth knowledge about Business Policy & Strategy to identify the scope of improvement at various functional areas of the organization.
- To focus on the concept of strategy formulation and implementation by exploring the functions and nature of general management.
- The course serves as an opportunity to develop skills for strategic thinking and analysis, leadership, communication, teamwork, and cross-functional integration.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Critically analyze the internal and external environments in which businesses operate and assess their significance for strategic planning.	1
2	Apply understanding for the theories, concepts and tools that support strategic management in organizations.	3
3	Build understanding of the nature and dynamics of strategy formulation and implementation processes at corporate and business level.	4
4	Enhanced ability to identify strategic issues and design appropriate courses of action.	5

**Text Book:**

- Strickland, A.J. III & Thompson, A.A. Strategic Management: Concepts and Cases. McGraw Hill Education
- Business Policy and Environment by V.P. Michael, S. Chand & Company Ltd.
- Pearce, J.A. & Robinson, R.B. Strategic Management: Formulation Implementation and Control. McGraw Hill Education
- Azhar Kazmi .Strategic Management and Business Policy. McGraw Hill Education

**Reference Book:**

- Porter, M.E. (1998). Competitive Advantage: Creating and Sustaining Superior Performance. NY, Free Press
- Rao, P.S. Business Policy and Strategic Management. Himalaya Publishing House
- Kachru, U. Strategic Management. McGraw Hill Education
- Sukul Lomash, P.K.Mishra Business Policy and Strategic Management

## Session Plan

Topics	Readings	No. of Session
<b>Unit 1 – Introduction to Business Policy</b> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Evolution of Business Policy</li> <li>➤ Business Policy Prior to Scientific Management</li> <li>➤ Business Policy in Scientific Management</li> <li>➤ Business Policy in post Scientific Management</li> <li>➤ Business Policy in Global Business</li> <li>➤ Business Policy in India</li> </ul>	<b>Reference Text</b> Business Policy and Environment by V.P. Michael, S. Chand & Company Ltd. <b>Home Assignment/Flipped Classroom:</b> Describe the evolution of Business Policy in Pre & Post Scientific Management	<b>10</b>
<b>Unit 2 – Nature &amp; Scope of Business Policy</b> <ul style="list-style-type: none"> <li>➤ Concept, Nature &amp; Scope of Business Policy</li> <li>➤ Scope, Need of Business Policy</li> <li>➤ Limitations of Business Policy</li> <li>➤ Types of Business Policy</li> </ul>	<b>Reference Text</b> Business Policy and Environment by V.P. Michael, S. Chand & Company Ltd. <b>Home Assignment/Flipped Classroom:</b> Study Types of Business Policy	<b>10</b>
<b>Unit 3 – Business Policy and Corporate Strategy</b> <ul style="list-style-type: none"> <li>➤ How to Make a Policy?</li> <li>➤ Corporate Strategy</li> <li>➤ Policies, Strategies and Tactics</li> <li>➤ Policies and Procedures</li> <li>➤ Comparison and Contrast between Business Policy and Corporate Strategy</li> <li>➤</li> </ul>	<b>Reference Text</b> Business Policy and Environment by V.P. Michael, S. Chand & Company Ltd <b>Home Assignment/Flipped Classroom:</b> Study Comparison and Contrast between Business Policy and Corporate Strategy	<b>12</b>
<b>Unit 4 – Understanding Strategy</b> <ul style="list-style-type: none"> <li>➤ Concept of Strategy</li> <li>➤ Levels at which Strategy operates</li> <li>➤ Schools of thoughts on strategy formation</li> <li>➤ Mc Kinsey seven S Framework</li> </ul>	<b>Reference Text</b> Azhar Kazmi Strategic Management and Business Policy. McGraw Hill Education <b>Home Assignment/Flipped Classroom:</b> Seminar on Schools of thoughts on strategy formation	<b>08</b>
<b>Unit 5 – Strategy Formulation</b> <ul style="list-style-type: none"> <li>➤ Environmental Appraisal-concept, internal and external environment SWOT Analysis, Classification of Environmental sectors, Environmental Scanning, Appraising the Environment</li> <li>➤ Organizational Appraisal-Dynamics of Internal Environment, Organizational Capability Factors, Considerations in Organizational Appraisal, Methods and</li> </ul>	<b>Reference Text</b> Azhar Kazmi Strategic Management and Business Policy. McGraw Hill Education <b>Home Assignment/Flipped Classroom:</b> Analytical Study on Environmental and Organizational Appraisal	<b>10</b>

<p>techniques used for Organizational Appraisal, Structuring Organizational Appraisal</p>		
<p><b>Unit 6 – Strategic Analysis and Choice</b></p> <ul style="list-style-type: none"> <li>➤ Process of Strategic Choice</li> <li>➤ Tools and Techniques for strategic Analysis</li> <li>➤ Subjective Factors in Strategic Choice</li> <li>➤ Contingency Strategies</li> <li>➤ Strategic Plan</li> </ul>	<p><b>Reference Text</b> Azhar Kazmi Strategic Management and Business Policy. McGraw Hill Education</p> <p><b>Home Assignment/Flipped Classroom:</b> Study Tools and Techniques for strategic Analysis</p>	<p><b>10</b></p>



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**414B: Production Management**

Credit – 02

Duration – 30 Hours

**Course Learning Objectives:**

- Understand Manufacturing and appreciate technology integration in smart production
- Understand the various production and operations design decisions and how they relate to the overall strategies of organizations.
- Understand the importance of product and service design decisions and its impact other design decisions and operations.
- Obtain an understanding of quality management practice in organizations and how total quality management and six-sigma facilitate organizational effectiveness.
- Understand the roles of inventories and basics of managing inventories in various demand settings.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Describing of concept, nature, scope, need for Production Management	1
2	Assessing the Production Management and operations system.	3
3	Identify the functions of Production Planning and Control (PPC). Also, the factors affecting Production Planning and Control (PPC).	4
4	Understand the factors affecting Production Planning and Control (PPC). Also, the role of PPC in manufacturing Industry.	5

**Reference Book:**

- G.E. Viera and F. Favetto, “Understanding the complexity of Master Production Scheduling Optimization”, Proceedings of the 18th ICPR, Salerno, Italy, 2005.
- D.R. Towill, “The Seamless Supply Chain”, International Journal of Technology Management, Volume 13, 1997.
- V.D.R. Guide, R. Shiverasta, “A review of techniques for buffering against uncertainty with MRP systems”, Production Planning and Control, Volume 11, 2000.
- Production and Operation Management study material of Utkal University, Vani Vihar, Bhubaneswar
- Operations and Supply Chain Management, 10ed (An Indian Adaptation) Roberta S. Russell; Bernard W. Taylor; Venkataramanaiah Saddikuti; Pavan Kumar Gudavalleti

## Session Plan

Topics	Readings	No. of Session
<b>Unit 1- Introduction to Production Management</b> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Production Management</li> <li>➤ Scope of Production Management</li> <li>➤ Production System</li> <li>➤ Types of Production</li> <li>➤ Benefits of Production Management</li> <li>➤ Responsibility of a Production Manager</li> <li>➤ Decisions of Production Management</li> </ul>	<b>Reference Text</b> <ol style="list-style-type: none"> <li>1. Production and Operations Management by R Panneerselvam</li> <li>2. Production and Operations Management by Dr. Ankit Garg, Dr. Ritesh Kumar Singhal, Dr. T R Pandey, Prof. Rajanish Jain, Dr. Pragya Agarwal</li> </ol>	<b>10</b>
<b>Unit 2- Production Planning and Control</b> <ul style="list-style-type: none"> <li>➤ Meaning</li> <li>➤ Characteristics of Production Planning and Control</li> <li>➤ Objectives of Production Planning and Control</li> <li>➤ Stages of Production Planning and Control 2.4</li> <li>➤ Functions/scope of production planning &amp; Control</li> <li>➤ Challenges in Production Planning and Control</li> <li>➤ Factors Affecting Production Planning and Control</li> <li>➤ Production Planning System</li> <li>➤ Making the Production Plan</li> <li>➤ Process Planning</li> <li>➤ Manufacturing Planning and Control System</li> <li>➤ Role of Production Planning and Control in Manufacturing Industry</li> </ul>	<b>Reference Text</b> <ol style="list-style-type: none"> <li>1. Production and Operations Management by R Panneerselvam</li> <li>2. Production and Operations Management by Dr. Ankit Garg, Dr. Ritesh Kumar Singhal, Dr. T R Pandey, Prof. Rajanish Jain, Dr. Pragya Agarwal</li> </ol>	<b>10</b>
<b>Unit 3- Project Management</b> <ul style="list-style-type: none"> <li>➤ Introduction, Meaning of Project Management</li> <li>➤ Approaches, Project Controlling and Project Control Systems</li> <li>➤ Types of Project Management</li> <li>➤ Role Technique</li> <li>➤ Brief History of CPM/PERT</li> <li>➤ PERT vs CPM</li> <li>➤ Planning, Scheduling &amp; Control</li> <li>➤ The Framework for PERT and CPM</li> <li>➤ The Backward Pass – Latest Finish Time Rule</li> <li>➤ Tabulation &amp; Analysis of Activities</li> <li>➤ The PERT (Probabilistic) Approach</li> <li>➤ PERT Calculations for the Social Project, Estimating Risk</li> <li>➤ Expected Length of a Project</li> <li>➤ Probability of Project Completion by Due Date</li> <li>➤ Innovation Management- Function and Intention, Classifications and The 8 Phases of an Innovation Management Process</li> <li>➤ Uses of Innovation Management</li> </ul>	<b>Reference Text</b> <ol style="list-style-type: none"> <li>1. Production and Operations Management by R Panneerselvam</li> <li>2. Production and Operations Management by Dr. Ankit Garg, Dr. Ritesh Kumar Singhal, Dr. T R Pandey, Prof. Rajanish Jain, Dr. Pragya Agarwal</li> </ol>	<b>10</b>



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***Administration***  
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**411C: Strategic Management**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Understand strategic management fundamentals and their relevance for organizational success.
- Analyze the external environment and industry dynamics to identify opportunities and threats.
- Assess internal capabilities and resources to determine competitive advantages.
- Formulate effective strategies that align with organizational goals and objectives.
- Implement strategies through appropriate organizational structures and leadership.
- Evaluate and adapt strategies based on performance measurement and control.
- Note: The course objectives listed above provide a concise summary of the main learning outcomes for the strategic management course.

**Course Learning Outcomes:**

Thesuccessfulcompletionofthiscourseenablesthestudents

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Students will understand and value strategic management's fundamentals for organizational success.	1
2	Students can analyze the external environment to identify opportunities and threats.	2
3	Students will understand internal capabilities for competitive advantages and improvements.	3
4	Students will understand how to formulate strategies that align with goals, objectives, and the environment.	4
5	Students will understand how to Implement strategies with appropriate structures and effective leadership.	5
6	Students will understand how to Evaluate strategy performance, adapt for enhanced effectiveness, and apply critical thinking and problem-solving skills for strategic challenges.	6

**Reference Books:**

- Strategic Management: Concepts and Cases" by Fred R. David, Kalyanmoy Deb, Manas K. Mandal, and Manoj Kumar Dash
- "Strategic Management and Business Policy" by Azhar Kazmi
- "Strategic Management: Indian Context" by R. Srinivasan
- "Strategic Management: Concepts and Cases" by P. Subba Rao
- "Strategic Management: An Integrated Approach" by R. Charles Francis
- "Strategic Management: Concepts and Cases" by Sanjay Mohapatra and Subhashish Samaddar



## Session Plan

Topics	Readings	No. of session
<b>Unit 1- Introduction to Strategic Management</b> <ul style="list-style-type: none"> <li>➤ Strategy - Meaning and Definition</li> <li>➤ Strategic Management- Introduction, Need, Features.</li> <li>➤ Process and importance of Strategic Management.</li> <li>➤ Role of strategists in decision-making.</li> <li>➤ Strategies of various Management level</li> <li>➤ Types of Strategies</li> <li>➤ Limitation of Strategic Management</li> </ul>	<b>Reference Text</b> Strategic Management: Theory and Practice “by John A.Parnell  <b>Home Assignment</b> Describe the Need and Features of Strategic Management?	10
<b>Unit 2- Strategic Planning</b> <ul style="list-style-type: none"> <li>➤ Definition and Concept of Strategic Planning</li> <li>➤ Characteristics and Features of Strategic Planning</li> <li>➤ Evolution of Strategic Planning</li> <li>➤ Level of Strategic Planning</li> <li>➤ Strategy making and strategic decision</li> <li>➤ Different dimensions of strategic decision</li> </ul>	<b>Reference Text:</b> Business policies and Strategic management by Azhar Kazmi <b>Home Assignment</b> Discuss Strategic Planning and its Characteristics and Features?	10
<b>Unit 3- Business Policy</b> <ul style="list-style-type: none"> <li>➤ Meaning and Definition of Business Policy</li> <li>➤ Nature, Importance &amp; Objective of Business Policy</li> <li>➤ Classification of Business Policy</li> <li>➤ Current trends in Business Policy</li> <li>➤ Difference between Strategy and policy.</li> <li>➤ Factors considered before framing business policies.</li> </ul>	<b>Reference Text:</b> Strategic Management: Concepts and Cases by M.S.Rao  <b>Home Assignment</b> Explain Nature, Importance & Objective of Business Policy?	10
<b>Unit 4- Strategic Implementation</b> <ul style="list-style-type: none"> <li>➤ Concept, meaning and features of Strategic Implementation</li> <li>➤ Differences/Relationship between Formulation and Implementation</li> <li>➤ Structural, Behavioral and functional implementation</li> <li>➤ Steps involved in strategic implementation</li> <li>➤ Role of effective leadership in strategic implementation</li> <li>➤ Strategic implementation and social responsibility and ethics</li> <li>➤ Strategic Implementation and Ethics</li> </ul>	<b>Reference Text:</b> Strategic Management: Text and Cases by Azhar Kazmi and Adela Kazmi  <b>Home Assignment</b> Explain Structural, Behavioral and functional implementation?	10

<p><b>Unit 5- Competitive Advantage</b></p> <ul style="list-style-type: none"> <li>➤ Concept and sources of Competitive advantage</li> <li>➤ Kind of competitive advantage- position and capability and their interrelationship</li> <li>➤ Sustainable competitive advantage</li> <li>➤ Steps to develop sustainable Competitive Advantages</li> <li>➤ Cost benefit analysis and Competitive advantage</li> <li>➤ Challenges of strategic management in a globalized economy</li> </ul>	<p><b>Reference Text:</b> Strategic Management: Text and Cases by Azhar Kazmi and Adela Kazmi</p> <p><b>Required Reading:</b> Strategic Leadership and Change Management</p> <p><b>Seminar</b> Evaluating and Adapting Strategies</p>	<p><b>10</b></p>
<p><b>Unit 6- Strategic Control and Evaluation</b></p> <ul style="list-style-type: none"> <li>➤ Strategic Control – Concept and Importance</li> <li>➤ Strategic Evaluation – Concept and Importance</li> <li>➤ Role of Organisational System in Strategy Evaluation</li> <li>➤ Major Differences arises during Strategy Evaluation</li> <li>➤ Process of Strategic Control and Strategic Evaluation</li> <li>➤ Concept of Strategic Control and Operational Control</li> <li>➤ Difference between Strategic Control and operational control</li> <li>➤ Evaluation Techniques for Operational Control</li> <li>➤ Techniques of Strategic Evaluation and Control</li> <li>➤ Recent trends in Strategic Management - SWOT and PESTLE Analysis, BCG Matrix, Business strategies in MNCs, Strategies for different industry condition, ndustry Life Cycle Analysis, Six sigma techniques, Business process re-engineering, QUEST</li> </ul>	<p><b>Reference Text:</b> "Strategic Management: Indian Context" by R. Srinivasan "Strategic Management: Concepts and Cases" by P. Subba Rao</p>	<p><b>10</b></p>



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**Credit – 04**

**412C: Human Resource Development**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To make students understand the concept of HRD and its fields. It will enable them to identify the components of HRD System.
- To provide in-depth knowledge for accelerating their career by exploring through career Management.
- To familiarized the student with the functions of HR departments and its link with other functions
- To make students understand the importance of leadership skill and its management
- The students will get acquainted with skills of coaching and mentoring.
- To familiarize students with performance management and its objectives and steps taken for
- To enhance the students competencies and commitment to cope with issues in organization.
- To help the students for becoming competent HR executive for Top level HR.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	To build an understanding and perspective of Human Resource Development in student's. Also it will develop an ability to decide learning and training needs; and have competence in the design and delivery of learning programmes.	1
2	To equip the students with skills of developing a detailed plan for need and implementation of HRD program in the organization.	3
3	To learn role of learning in action as an individual, group and an organization in order to develop creative strategies to organizational problem.	5

**Text Book:**

- 1.Rao, T.V. (2005). Future of HRD. Macmillan Publishers India.
- 2.Mankin, David (2009). Human Resource Development. Delhi: Oxford University Press.

### **Reference Books:**

1. Werner and DeSimone (2006). Human Resource Development. Thomson Press, Network.
2. David Mankin (2009). Human Resource Development, Oxford University Press: Delhi.
3. Rosemary Harison (2000). Employee Development. University Press: Hyderabad.
4. John P. Wilson (2005). Human Resource Development. Kogan Page.
5. Pattanayak Biswajeet(2008). Human Resource management. prentice-hall of india P limited, New Delhi
6. Haldar Uday Kumar(2009). Human Resource Development, oxford university press
7. Aswathappa K.(2008). Human Resource and Personnel Management. Tata Mcgraw- Hill Publication Co Limited, New Delhi.
8. Cascio W. F And Aguinis H. (2009) Applied Psychology In Human Resource Management. PHI Learning P Limited , New Delhi.
9. Bhattacharya, D.K.(2009). Human Resource Development. Himalaya Publishing House Mumbai

### **Session Plan**

<b>Topics</b>	<b>Readings</b>	<b>No. of Sessions</b>
<b>Unit 1: Introduction to Human Resource Development</b> <ul style="list-style-type: none"> <li>➤ Concept and meaning &amp; definition</li> <li>➤ Emergent of HRD</li> <li>➤ Objectives &amp; Importance of HRD</li> <li>➤ HRD system</li> <li>➤ Roles and functions of a HRD professional</li> <li>➤ Challenges of HRD</li> <li>➤ Interrelationships of HRD and HRM</li> <li>➤ Industrial relations and HRD</li> <li>➤ Workplace diversity and HRD</li> <li>➤ Role of HRD in developing ethical attitude and behavior</li> </ul>	<b>Reference Text</b> D.K.Bhattacharyya, "Human Resource Development" Himalaya publishing House, 2009  <b>Required Reading</b> Haldar, U.K. (2009) "Human Resource Development", Oxford University Press, New Delhi	<b>10</b>
<b>Unit 2: Career Management and Development</b> <ul style="list-style-type: none"> <li>➤ Meaning and overview of Career Management</li> <li>➤ Significance of Career development</li> <li>➤ Purposes of Career development</li> <li>➤ Stages or cycles of career development process</li> <li>➤ Issues in career development process</li> </ul>	<b>Reference Text</b> Rao Subba P (2014), Essentials of HRM and industrial relations (Text, cases and games) Himalaya Publication House.  <b>Required Reading</b> Famularo, Joseph J., (1987). Handbook of Human Resource Management, Singapore, McGraw Hill, 1987. Khandelwal, A (1988) Human Resource Development in Banks, New Delhi, Oxford & IBH,	<b>10</b>

<p><b>Unit 3: Leadership Development</b></p> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Need &amp; Objectives of leadership development</li> <li>➤ Mechanism of Leadership development</li> <li>➤ Issues &amp; Challenges of Leadership</li> </ul>	<p><b>Reference Text</b> Khandelwal, A (1988) Human Resource Development in Banks, New Delhi, Oxford &amp; IBH,</p>	<p><b>10</b></p>
<p><b>Unit 4: Coaching and Mentoring</b></p> <ul style="list-style-type: none"> <li>➤ Coaching Vs Mentoring</li> <li>➤ Steps of Coaching Process.</li> <li>➤ Skills for effective Coaching</li> <li>➤ Mentoring Concept and definition</li> <li>➤ Need of Mentoring Programs</li> <li>➤ Types of Mentoring</li> <li>➤ Role and responsibilities of mentor and mentee</li> </ul>	<p><b>Reference Text</b> Ragins, B.R and Kram(2007), The handbook of Mentoring at work: Theory, research and practice, London sage</p> <p><b>Quiz</b></p>	<p><b>10</b></p>
<p><b>Unit 5: Performance Management System</b></p> <ul style="list-style-type: none"> <li>➤ Meanings and evolution of performance Management Systems</li> <li>➤ Dimensions of Performance</li> <li>➤ Objectives of Performance management system</li> <li>➤ Steps in Performance Management system</li> <li>➤ Interventions for Performance management</li> </ul>	<p><b>Reference Text</b> Required Reading Bhattacharyya, D. K. (2011). Performance management systems and strategies. India: Pearson education Soumendra, Narain Bagchi (2013). Performance Management. Delhi: Cengage Learning India Pvt. Home Assignment/Flipped Classroom:</p>	<p><b>10</b></p>
<p><b>Unit 6 Employee Training &amp; Executive Development</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, Need and Objective of Training &amp; Development,</li> <li>➤ Difference between Training &amp; Development,</li> <li>➤ Methods of Training &amp; Development: On the Job &amp; Off the Job, Evaluation of Training</li> </ul>	<p>Group Discussion, case study</p> <p>Internal Project based on entire Course</p>	<p><b>10</b></p>



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**413C: Principles of Marketing**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To familiarize with the basic concepts, and techniques of marketing management
- To analyse and solve marketing problems in the complex and fast changing business environment.
- To understand various marketing tools/models for solving marketing problems.
- To understand effective marketing strategies to achieve organizational objectives.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	To understand the basic concept of marketing.	2
2	Apply key marketing theories, frameworks and tools to solve Marketing problems.	3
3	Evaluate marketing problems and solving those problems for marketing effectiveness.	5

**Text Book:**

Principles of Marketing: A South Asian Perspective, 13e – Kotler - Pearson

**Reference Books:**

1. Marketing –Asian Edition by inha, Bines, Fill & Page – Oxford University Press
2. Marketing Management – Rajan Saxena – Tata McGraw Hill
3. Marketing Management – Iacobucci, Kapoor - Cengage
4. Marketing Management: South Asian Perspective, 14e - Kotler/ Koshy – Pearson
5. Marketing : A South Asian Perspective – Lamb, Hair, Sharma - Cengage
6. Marketing Management – Ramaswamy, Namakumari 4th edition - Macmillan
7. Marketing Management – Arunkumar N. Meenakshi – Vikas Publishing
8. Marketing Management – Stanton – McGraw Hill
9. Marketing Management by Kotler, Keller & Koshi- Pearson/ Prentice Hall
10. Marketing – Varma & Duggal – Oxford University Press
11. Basics of Marketing Management – R.B. Rudani- S. Chand & Company Ltd.

## Session Plan

Topics	Readings	No. of Session
<p><b>Unit 1 – Introduction To Marketing</b></p> <ul style="list-style-type: none"> <li>➤ Definitions and Basic Concept: Market, Marketing, Selling, Buying, Purchasing</li> <li>➤ Need, Wants and Demand, Products, Value, Cost and Satisfaction, Customer and Consumer</li> <li>➤ Scope of Marketing. Process of Marketing Management. Difference between Selling and Marketing- Marketing Environment- Macro-environment and Micro-environment</li> <li>➤ Marketing Management Philosophies:- Production Concept, Product Concept, Selling Concept, Marketing Concept, Social Marketing Concept, Holistic Concept</li> <li>➤ Marketing Mix- Product, Price, Promotion and Place</li> </ul>	<p><b>Reference Text:</b> Marketing Management – RajanSaxena – Tata McGraw Hill</p> <p><b>Required Reading:</b> RajanSaxena, Marketing Management, Tata McGraw Hill, 2002</p> <p>Ramasamy&amp;Namakumari, Marketing Management, Macmillan India, 2002</p> <p>Ramphal and Gupta, Case and Simulations in Marketing,Galgotia, Delhi</p> <p><b>Marketing Debate:</b> Does Marketing Create or Satisfy Needs? Marketing has often been defined in terms of satisfying customers’ needs and wants.</p>	<b>10</b>
<p><b>Unit 2 – Market Segmentation &amp; Consumer Behaviour</b></p> <ul style="list-style-type: none"> <li>➤ Identification of market</li> <li>➤ Market Segmentation, Process of Market Segmentation</li> <li>➤ Bases for Segmenting Consumer Market and Industrial Market</li> <li>➤ Consumer behaviour: Determinants of consumer behavior</li> <li>➤ Factors influence consumer behavior.</li> <li>➤ Consume Decision Making Process</li> </ul>	<p><b>Required Reading:</b> Principles of Marketing: A South Asian Perspective, 13e – Kotler - Pearson</p> <p><b>Case:-</b> Marketing Excellence by Nike</p> <p><b>Marketing Discussion:</b> Age Targeting What brands and products do you feel successfully “speak to you” and effectively target your age group? Why? Which ones do not? What could they do better?</p> <p><b>Home Assignment/Flipped Classroom:</b> Study a company in your city and identify what practices it has adopted to meet the requirements of being customer-oriented.</p>	<b>10</b>
<p><b>Unit 3- Marketing 4.0 in the Digital Economy</b></p> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Marketing 4.0</li> <li>➤ Digital Marketing</li> <li>➤ Origin of Digital Marketing</li> <li>➤ Moving from Traditional to Digital Marketing</li> <li>➤ Integrating Traditional and Digital Marketing</li> </ul>	<p><b>Reference Text:</b> Principles of Marketing: A South Asian Perspective, 13e – Kotler - Pearson</p> <p><b>Required Reading:</b> <b>Case:-</b> Marketing Excellence by Google</p> <p><b>Discussion:</b> Shifts in Marketing Consider the broad shifts in marketing. Do any themes emerge in them? Can you relate the shifts to the major societal forces? Which force has contributed to which shift?</p>	<b>10</b>

<p><b>Unit 4- Designing and Managing Products</b></p> <ul style="list-style-type: none"> <li>➤ Concept of Product, Levels of Product</li> <li>➤ Concept of Product Life Cycle</li> <li>➤ Product Differentiation and its Basis</li> <li>➤ Product Line Analysis, Product Mix Analysis</li> <li>➤ New Product Development</li> </ul>	<p><b>Reference Text:</b> Principles of Marketing: A South Asian Perspective, 13e – Kotler - Pearson</p> <p>Case: Marketing Excellence by American Express</p>	<p><b>10</b></p>
<p><b>Unit 5- Pricing, Promotion, and Distribution Decisions</b></p> <ul style="list-style-type: none"> <li>➤ Factors affecting price determination.</li> <li>➤ Pricing policies and Strategies.</li> <li>➤ Promotion methods: Advertising, Personal selling, Public Relations, Direct Marketing and Sales Promotion</li> <li>➤ Types of Distribution Channel</li> <li>➤ Monitoring and Managing Distribution Channels</li> </ul>	<p><b>Required Reading:</b> Principles of Marketing: A South Asian Perspective, 13e – Kotler - Pearson</p> <p><b>Case:</b> Marketing excellence by Cisco</p> <p><b>Discussion:</b> Consider Porter’s value chain and the holistic marketing orientation model. What implications do they have for marketing planning? How would you structure</p>	<p><b>10</b></p>
<p><b>Unit 6 -Neo-Marketing Trends</b></p> <ul style="list-style-type: none"> <li>➤ Web-based Marketing</li> <li>➤ Social Media Marketing</li> <li>➤ Sustainable Marketing</li> <li>➤ Service Marketing</li> <li>➤ Green Marketing</li> </ul>	<p><b>Required Reading:</b> Principles of Marketing: A South Asian Perspective, 13e – Kotler - Pearson</p> <p><b>Case:</b>A case study on marketing strategy of boat</p> <p><b>Home Assignment:</b> Neo Marketing - The evolution</p> <p><b>Internal Project based on entire Course:</b> Select a diversified Indian company, collect information about its businesses, and suggest how many Strategic Business Units it should form. Give your reasons.</p>	<p><b>10</b></p>



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### **414C: Financial Management for Decision Making**

**Credit – 02**

**Duration – 30 Hours**

**Course Learning Objectives:**

- Help the students to understand the foundations of finance with an emphasis on applications vital for corporate managers.
- Provide the students to understand the acquisition, financing and management of assets with the aim of maximize the value of the firm.
- Understand the criteria for making investment decisions, valuation of financial assets and liabilities, relationships between risk and return, capital structure choice, pay out policy, etc., important to decision-making in marketing, operations management, and corporate strategy.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Develop a conceptual framework of finance function and to understand the nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business.	5
2	Understand the choice of optimal capital structure.	1
3	Assess the profitability of various projects before committing the funds using the capital budgeting techniques.	2
4	Learn the trade-off between liquidity and profitability with the help of working capital management decision.	2
5	Bring out the optimal dividend policy by evaluating the dividend theories, which affect the shareholders' wealth and the value of the firm	3

**Text Book:**

- Banerjee, Bhabatosh. Financial Policy and Management Accounting. PHI (2019)
- Brealey, Richard A. Stewart, C. Myers and Mohanthy. Principles of Corporate Finance. Tata Mc Graw Hill.

**Reference Books:**

- Gordon, E. & Natarajan, K. Financial Markets and Services. Himalaya Publishing House.
- Gupta, Shashi K. & Sharma, R. K. Financial Management – Theory and Practice. Kalyani Publishers
- Khan, M. Y. & Jain, P. K. Financial Management – Text, Problems & Cases. Mc Graw Hill Publications
- Khan, M. Y. Indian Financial System. Tata McGraw Hill
- Krishnamurthy and Viswanathan. Advanced Corporate Finance. PHI Learning
- Pandey, I. M. Financial Management. Vikas Publications Pvt Ltd.
- Van Horne James C. & Wachowicz, John M. Jr. Fundamentals of Financial Management. Prentice Hall of India.

## Session Plan

Topics	Readings	No. of Session
<b>Unit-1 Introduction to Financial Management</b> <ul style="list-style-type: none"><li>➤ Meaning and Scope of Financial Management</li><li>➤ Objectives of Financial Management- Profit Maximization and Wealth Maximization</li><li>➤ Finance Function in Organization</li><li>➤ Sources of Finance - Longterm, Shortterm</li></ul>	<b>Reference Text</b> Banerjee, Bhabatosh. Financial Policy and Management Accounting. PHI (2019) <b>Home Assignment</b> Describe the Scope and Objectives of Financial Management?	<b>10</b>
<b>Unit-2 Capital Structure Decisions</b> <ul style="list-style-type: none"><li>➤ Meaning and Concept of Capital Structure Decision,</li><li>➤ Choice and Importance of Capital Structure</li><li>➤ Designing Optimal Capital Structure</li><li>➤ Capital Structure Theories: NI, NOI, Modigliani-Miller and Traditional Approach</li><li>➤ Cost of Capital</li></ul>	<b>Reference Text</b> Banerjee, Bhabatosh. Financial Policy and Management Accounting, PHI (2019) <b>Home Assignment</b> Define Capital Structure Decision and Explain Importance of Capital Structure?	<b>10</b>
<b>Unit-3 Working Capital Management</b> <ul style="list-style-type: none"><li>➤ Meaning and Concept of Working Capital</li><li>➤ Factors affecting Working Capital</li><li>➤ Need of Working Capital</li><li>➤ Financing Working Capital</li><li>➤ Role of Inventory in Working Capital</li></ul>	<b>Reference Text</b> Banerjee, Bhabatosh. Financial Policy and Management Accounting, PHI (2019) <b>Home Assignment</b> Explain the Factors affecting Working Capital?	<b>10</b>



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**415- Industrial Economics-I**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Understand basic knowledge about Industrial Economics.
- It also provides a detailed understanding of different theories of Industrial Economics.
- Understand the advanced knowledge of Industrial Decisions- Market structure, Investment and Pricing decisions.
- Understand the method of pricing in industries and public enterprises.
- Understand basics concepts and advanced knowledge of Industrial productivity and Industrial Finance.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>Course Learning Outcomes</b>	<b>Cognitive level</b>
1	To obtain knowledge of need and significance of the study of Industrial Economics.	1
2	To obtain practical knowledge about Industrial Locations.	2
3	To Obtain an understanding of various types market combinations such as Cartel, Take Over, Mergers & Acquisition.	4
4	To Obtain an understanding of various types pricing methods and procedures.	6
5	To Understand the preparation of the profile of a project.	3
6	To obtain knowledge on Innovation, Research and Development, Rationalization & Automation.	7
7	To Obtain a theoretical understanding of Price Wars and Non-price competition, Industrial finance and productivity.	5

**Text Books:**

**Reference Books:**

- Ferguson, Paul R. and Glenys J. Ferguson, (1994), Industrial Economics - Issues and Perspectives, Macmillan, London.
- Shepher, William G. (1985), The Economics of industrial Organization, Prentice -Hall, Inc, Englewood Cliffs, N. J.
- Staley, E & Morse R. (1965), Modern Small Industry for Developing Countries, McGraw Hill Book Company.
- Elizabeth E. Bailey William J. Baumol : Deregulation and the Theory of Contestable Markets, 1984, Volume 1 Issue 2 Yale Journal on Regulation.
- G. Symeonids : Industrial Economics, 2011, London School of Economics & Political Science.
- Ahluwalia, I. J. (1985), Industrial Growth in India - Stagnation since Mid-sixties, Oxford University Press, New Delhi.
- Ahluwalia, I. J. (1991), Productivity and Growth in Indian Manufacturing, Oxford University Press
- 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.

- Dr. S. R. Javle, Dr. D.G. Ushir Industrial Economics
- Srivastava, M.P. (1987), Problems of Accountability of Public Enterprises in India, Uppal Publishing House, New Delhi.
- Mohanty, Binode (1991), Ed. Economic Development Perspectives, Vol. 3, public Enterprises and Performance, Common Wealth Publishers, New Delhi.
- 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.
- Advance Economic Theory Micro economic Analysis Dr. H L Ahuja
- Barthwal R.R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
- Cherunilam, F. (1994), Industrial Economics: Indian Perspective (3rd Edition),
- Singh, A and A.N. Sandhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
- Jain S.C. Industrial Economics, (Edition: First, 2019), Publisher: Kailash

### **Session Plan:**

<b>Topic</b>	<b>Readings</b>	<b>No. of Session</b>
<b>Unit. 1. - Introduction</b> <ul style="list-style-type: none"> <li>➤ Meaning and Scope of Industrial Economics</li> <li>➤ Need and Significance of The Study of Industrial Economics</li> <li>➤ Economic &amp; Agricultural Development and Industrialization</li> <li>➤ Factors Affecting Industrial Development</li> </ul>	<b>Reading Material</b> Industrial Economics - Dr. S. B. Gupta <b>Home Assignment/ Flipped Classroom:</b> Explain the factors affecting on Industrial development	<b>08</b>
<b>Unit. 2. - Industrial Decisions &amp; Market Structure</b> <ul style="list-style-type: none"> <li>➤ Competition or Co-Operation.</li> <li>➤ Firm Behaviour &amp; Market Outcomes.</li> <li>➤ Market Structure and Market Performance.</li> <li>➤ Pricing Strategies.</li> <li>➤ Cartel, Collusion, Merger, Take Over &amp; Acquisition Concepts.</li> </ul>	<b>Reading Material</b> Industrial Economics Dr. S. R. Javle, Dr. D.G. Ushir <b>Home Assignment/ Flipped Classroom</b> Describe the firm Behaviour under Cartel and various market structure?	<b>08</b>
<b>Unit. 3. - Industrial Location Analysis</b> <ul style="list-style-type: none"> <li>➤ Meaning of Industrial Location.</li> <li>➤ The General determinants of industrial location</li> <li>➤ Approaches to Location analysis: Technical Factors, Economics and Infrastructural Factors</li> <li>➤ Rawstron's principles</li> <li>➤ Weber's &amp; Florence's Theories of Industrial Location</li> </ul>	<b>Reading Material</b> Industrial Economics - Mangla Jangle <b>Home Assignment/ Flipped Classroom:</b> Seminar on industrial location theories	<b>08</b>
<b>Unit. 4. - Investment, Research, Development &amp; Innovation in Industry</b> <ul style="list-style-type: none"> <li>➤ The Nature &amp; Types of Investment Decisions</li> <li>➤ Preparation of the Profile of a Project.</li> <li>➤ Pricing Methods of Project Evaluation</li> <li>➤ Risk and Uncertainties in Project Appraisal.</li> <li>➤ Meaning, Process of Innovation: Concept and Relationship.</li> <li>➤ Stages of Innovation, Measurement</li> <li>➤ R &amp; D Expenditure as an Investment Decision.</li> <li>➤ The Relationship between R &amp; D, Inputs &amp; Outputs</li> </ul>	<b>Reading Material</b> Industrial Economics - Dr. Avinash Kulkarni <b>Home Assignment/ Flipped Classroom:</b> Write the Pricing methods of project Evaluation. What is meant by Innovation?	<b>14</b>

<p><b>Unit. 5. - Price and Non-Price Competition</b></p> <ul style="list-style-type: none"> <li>➤ General Situation for Pricing Decisions.</li> <li>➤ Pricing Under Perfect &amp; Imperfect Competition: in theory</li> <li>➤ Pricing Procedures in Practice.</li> <li>➤ Pricing Methods.</li> <li>➤ Pricing in Public Enterprises.</li> <li>➤ Price Wars: Theories and Evidence</li> <li>➤ Meaning of Non-Price Competition&amp; Product Differentiation</li> <li>➤ Horizontal Product Differentiation</li> <li>➤ Brand Proliferation as an Entry Deterrence Strategy</li> <li>➤ Vertical Product Differentiation</li> <li>➤ Price Discrimination: First- Second-&amp; Third Degree Price Discrimination.</li> </ul>	<p>Advance Economic Theory Micro economic Analysis Dr. H L Ahuja</p> <p><b>Home Assignment/ Flipped Classroom:</b> What is meant by price discrimination? Explain the types of price discrimination? Discuss on Concept of price war and Non price competition?</p>	<p><b>14</b></p>
<p><b>Unit. 6. - Industrial Productivity and Finance</b></p> <ul style="list-style-type: none"> <li>➤ Factors affecting productivity.</li> <li>➤ Importance of Productivity.</li> <li>➤ Meaning Scope Importance of Industrial Finance.</li> <li>➤ Sources of Industrial Finance: Shares, debentures, bonds, deposits, loan etc.</li> <li>➤ Role of IDBI, SIDBI, ICICI and SFC.</li> </ul>	<p><b>Reading Material</b> Industrial Economics - Mangla Jangle</p> <p><b>Home Assignment/ Flipped Classroom:</b> Explain the factors which affecting on industrial productivity? Group discussion on source and Importance of industrial finance</p>	<p><b>10</b></p>

	<p><b>Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon</b>  <b>Faculty of Commerce &amp; Management</b>  <b><i>M.Com Advanced Accountancy/ Advanced Costing/Business Administration</i></b>  <b><i>(W. E. F. July 2023-24)</i></b></p>	
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**416: Research Methodology in Commerce & Management**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To acquaint the students with the scientific method of research for decision making in business
- To enable students to formulate the research problem, development of the research hypotheses, understanding of the major research designs and data sampling techniques.
- To enhance capabilities of students in developing the most appropriate methodology for the research and to conduct the research in the field of business and social sciences.
- To develop effective communication skills to present research findings and recommendations to diverse business audiences and draw meaningful conclusions.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Demonstrate proficiency in conducting business research by identifying the research gap, problem identification, building the questionnaires, data collection and sampling, Using appropriate research methodologies and techniques.	1
2	Develop strong analytical and critical thinking skills, enabling them to apply appropriate data analysis techniques to evaluate and analyze the data, and draw meaningful Conclusions based on research findings.	3
3	Develop effective communication skills to present research findings and recommendations to diverse business audiences, utilizing clear and concise language, visual aids, and persuasive arguments.	5

**TextBook:**

- ResearchMethodology–Methods and Techniques by C.R.Kothari, New Age International Publishers, New Delhi.

**ReferenceBooks:**

- Research Methodology by Dipak Kumar Bhattacharyya, Excel Books, NewDelhi
- Research Methods and Techniques by Anil Kumar Gupta, Value Education of India, New Delhi
- Research Methodology-Concepts and Cases by Deepak Chawla & Neena Sondhi, Vikas Publishing House Pvt.Ltd., New Delhi
- Research Methods by Ram Ahuja, Rawat Publications, Jaipur

## Session Plan

Topics	Readings	No. of Sessions
<b>Unit 1-Introduction to Research</b> <ul style="list-style-type: none"> <li>➤ Introduction, Definition, Objectives, Qualities of Good Research</li> <li>➤ Importance and Need of Research in Business</li> <li>➤ Classification of Research</li> <li>➤ Issues and Problems in Research</li> <li>➤ Research through Cyber Way</li> <li>➤ Plagiarism in Research</li> </ul>	<b>ReferenceText:</b> Handbook of Research Methodology by Shanti Bhushan Mishra and Shashi Alok, Educreation Publishing. <b>Home Assignment</b> Describe the Importance and Need of Research in Business	<b>10</b>
<b>Unit 2- Research Methodology</b> <ul style="list-style-type: none"> <li>➤ Meaning and Definition</li> <li>➤ Steps in Research Process</li> <li>➤ Case Study- Meaning and Characteristics</li> <li>➤ Steps involved in Case Study</li> <li>➤ Literature Review – Importance, Sources, Need, Purpose</li> <li>➤ Process of Literature Review</li> <li>➤ Writing of Literature Review</li> <li>➤ Research Gap</li> </ul>	<b>ReferenceText</b> Research Methodology – A step by step guide for beginners by Ranjit Kumar, Sage Publications  <b>Home Assignment:</b> Perform literature survey related to field of specialization and find the research gap	<b>10</b>
<b>Unit 3 - Sampling Design</b> <ul style="list-style-type: none"> <li>➤ Sampling Terminology</li> <li>➤ Need and Advantages of Sampling</li> <li>➤ Steps in Sampling Design</li> <li>➤ Base of Good Sampling</li> <li>➤ Problems of Sampling Design</li> <li>➤ Sampling Methods- Probability and Non-Probability Sampling</li> <li>➤ Sampling Errors</li> </ul>	<b>Reference Text:</b> Research Methodology by Dr. Atul Dhingra <b>Home Assignment / Flipped Classroom:</b> Compare various sampling techniques, how to overcome sampling errors, study sampling methods	<b>10</b>
<b>Unit 4 - Data Collection</b> <ul style="list-style-type: none"> <li>➤ Data - Meaning, Definition, Types</li> <li>➤ Data Collection- Methods, Techniques</li> <li>➤ Seven Tips to create the Best Survey for Data Collection</li> <li>➤ Guidelines for Constructing Questionnaire and Schedule</li> <li>➤ Measurement Scale, Test of Sound Measurement</li> </ul>	<b>Reference Text:</b> Business Research Methods by Donald R. Cooper & Pamela S. Schindler, Tata McGraw- Hill Edition <b>Home Assignment</b> What are the Methods of Data Collection? Explain its importance?	<b>10</b>
<b>Unit 5 - Testing of Hypotheses and Statistical Tools</b> <ul style="list-style-type: none"> <li>➤ Hypothesis- Meaning, Characteristics of Good Hypothesis, Sources, Importance</li> <li>➤ Criteria for Good Hypothesis</li> <li>➤ Hypothesis Testing - Procedure, Flow Diagram</li> <li>➤ Statistical Analysis - Parametric Test, Non Parametric Test</li> </ul>	<b>Reference Text:</b> Research Methodology - Methods and Techniques by C.R.Kothari, New Age International Publishers <b>HomeAssignment</b> Describe the Sources and Importance of Hypothesis?	<b>10</b>

<p><b>Unit 6 - Interpretation and Research Report</b></p> <ul style="list-style-type: none"> <li>➤ Interpretation – Meaning, Techqniues</li> <li>➤ Precautions in Interpretation</li> <li>➤ Report Writing – Meaning and Impotence</li> <li>➤ Essential of Good Research Report</li> <li>➤ Steps, Layout of Research Report</li> <li>➤ Types of Research Report</li> <li>➤ Precautions in Report Writing</li> <li>➤ APA and MLA Style</li> </ul>	<p><b>Reference Text:</b>  Research Methodology by Dr. Atul Dhingra</p> <p><b>HomeAssignment</b>  What is Interpretation? Explain the Techniques of Interpretation?  Discuss the Types of Research Report?</p>	<p style="text-align: center;"><b>10</b></p>
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**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**  
**Faculty of Commerce & Management**  
***M.Com Advanced Accountancy/ Advanced Costing/Business***  
***Administration***  
***(W. E. F. July 2023-24)***



<b>M.Com – First Year</b>	
<b>Level: 6.0</b>	<b>Semester II</b>

<b>Course</b>	<b>Credits</b>
<b>421A:</b> Advanced Accounting-IV	4
<b>422A:</b> Management Accounting- II	4
<b>423A:</b> International Business	4
<b>424A:</b> Case Studies in Strategic Management	2
<b>421B:</b> Advanced Cost Accounting-IV	4
<b>422B:</b> Management Accounting-II	4
<b>423B:</b> Strategic Cost Management	4
<b>424B:</b> Material Management	2
<b>421C:</b> Design thinking	4
<b>422C:</b> International Business	4
<b>423C:</b> Recent Trends in Commerce & Business	4
<b>424C:</b> Case Studies in Strategic Management	2
<b>425:</b> Industrial Economics-II	<b>4 Credit</b>
<b>426:</b> Internship in Industry & Project Submission	<b>4 Credit</b>



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**Credit – 04**

**421A: Advanced Accounting-IV**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Understand elementary knowledge about Accounting Standard
- Understand the accounting procedure for goods of small value under hire- purchases transactions
- Understand the advanced aspects of accounting relating to Foreign branch
- Understand the method of presenting financial statements under Double Accounts System
- Understand the manner of recognizing profit on construction Contract
- Know the developments in accounting

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	To obtain knowledge about Disclosure requirements of AS 7,11,16& 17.	1
2	Journalise the hire purchase entries in books of both parties as well as learn about various methods of accounting for hire purchase transactions	3
3	Prepare Contract Account and carry out Accounting for Construction businesses	2
4	Learn the techniques of foreign currency translation for foreign branches and incorporate foreign branch balances in head office books.	2
5	Obtain theoretical understanding of Environmental accounting and Forensic Accounting	1

**Text Book:**

1. "Accounting for Management" by Dr. Jawahar Lal
2. "Practical Approach to Accounting Standards" by Dr. D.S. Rawat
3. "Accounting for Foreign Operations and Foreign Exchange Transactions" by T.P. Ghosh (2nd Edition, 2017)

**Reference Books:**

1. "Accounting Standards: Concepts, Practices, and Implementation" by John Doe
2. AS – 7 Construction Contract (Revised 2002) :Accounting Standards (Volume II) by Dr. D.S. Rawat
3. AS – 11 The Effect of Changes in Foreign Exchange Rules (Revised 2003): Students' Guide to Accounting Standards (CA-Intermediate) by D.S. Rawat
4. AS – 16 Borrowing Cost: Accounting Standards Made Easy (AS-16 Borrowing Costs) by CA Rajesh Makkar

5. AS – 17 Segment Reporting : Students' Guide to Accounting Standards (CA-Final) by D.S. Rawat

**Session Plan**

Topics	Readings	No. of Session
<p><b>Unit 1 - Accounting Standards</b></p> <ul style="list-style-type: none"> <li>➤ Elementary study and Disclosure requirements of the following Accounting Standards –</li> <li>➤ AS – 7 Construction Contract (Revised 2002)</li> <li>➤ AS – 11 The Effect of Changes in Foreign Exchange Rules (Revised 2003)</li> <li>➤ AS – 16 Borrowing Cost</li> <li>➤ AS – 17 Segment Reporting (Theory only)</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. "Accounting Standards: Concepts, Practices, and Implementation" by John Doe</li> <li>2. AS – 7 Construction Contract (Revised 2002): Accounting Standards (Volume II) by Dr. D.S. Rawat</li> <li>3. AS – 11 The Effect of Changes in Foreign Exchange Rules (Revised 2003): Students' Guide to Accounting Standards (CA-Intermediate) by D.S. Rawat</li> <li>4. AS – 16 Borrowing Cost: Accounting Standards Made Easy (AS-16 Borrowing Costs) by CA Rajesh Makkar</li> <li>5. AS – 17 Segment Reporting : Students' Guide to Accounting Standards (CA-Final) by D.S. Rawat</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. AS - 7, concepts, principles, and objectives of accounting for construction contracts.</li> <li>2. AS - 11, objectives, principles, and disclosure requirements related to the effect of changes in foreign exchange rates.</li> <li>3. AS - 16, objectives, principles, and treatment of borrowing costs as per the accounting standard.</li> <li>4. AS - 17, objectives, principles, and disclosure requirements related to segment reporting.</li> </ol> <p><b>Home Assignment/Flipped Classroom:</b></p> <ol style="list-style-type: none"> <li>1) AS - 7 Construction Contract: Home Assignment: Analyze real construction contracts, apply AS - 7, and discuss financial impact. Flipped Classroom Activity: Pre-learn AS - 7, analyze construction contract scenarios, and discuss implications.</li> <li>2) AS - 11 Foreign Exchange Rules: Home Assignment: Research rule changes, analyze impact, and discuss AS - 11 application. Flipped Classroom Activity: Pre-learn AS - 11, read articles on foreign exchange effects, and discuss implications.</li> <li>3) AS - 16 Borrowing Cost: Home Assignment: Identify borrowing costs, calculate AS - 16 eligible costs, and explain impact. Flipped Classroom Activity: Pre-learn AS - 16, analyze a borrowing cost case study, and discuss</li> </ol>	<p><b>10</b></p>

	<p>financial impact.</p> <p>4) AS - 17 Segment Reporting: Home Assignment: Analyze segment disclosures, evaluate AS - 17 compliance, and discuss usefulness.</p> <p>Flipped Classroom Activity: Pre-learn AS - 17, analyze segment case studies, and discuss implications.</p>	
<p><b>Unit 2- Accounting For Goods of Small Value Under Hire- Purchases Transactions</b></p> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Preparation of Hire Purchase Trading Account in the books of hire vendor under Debtors Method Stock and Debtors Method (Theory and practical problems)</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. "Accounting for Management" by Dr. Jawahar Lal</li> <li>2. "Practical Approach to Accounting Standards" by Dr. D.S. Rawat</li> <li>3. "Accounting for Management: Text, Problems, and Cases" by R. Natarajan</li> <li>4. "Financial Accounting" by Dr. V.K. Goyal and Dr. H.M. Saxena</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Understand the concept and accounting treatment of hire-purchase transactions, including the recognition of sales, hire charges, cash receipts, and defaults.</li> <li>2. Learn the Debtors Method for preparing the Hire Purchase Trading Account, which involves recording transactions related to sales and hire charges while considering the treatment of defaults.</li> <li>3. Familiarize yourself with the Stock and Debtors Method, where separate accounts are maintained for stock and debtors, and understand its impact on financial statements.</li> </ol> <p><b>Home Assignment/Flipped Classroom-</b></p> <ol style="list-style-type: none"> <li>1. Read Chapter on "Accounting for Hire-Purchase Transactions" in the textbook and watch a video tutorial on the topic.</li> <li>2. Define hire-purchase transactions, explain the Debtors Method and the Stock and Debtors Method in hire-purchase accounting.</li> <li>3. Solve practical problems: Prepare journal entries and Hire Purchase Trading Account for given scenarios using the Debtors Method and the Stock and Debtors Method.</li> <li>4. Reflect on the importance of accurate accounting for hire-purchase transactions and discuss the advantages and limitations of each accounting method.</li> </ol> <p><b>First Internal Test:</b></p> <ol style="list-style-type: none"> <li>1. Test on first two topic to evaluate</li> </ol>	<p><b>10</b></p>

<p><b>Unit 3 – Accounting for Construction Contract</b></p> <ul style="list-style-type: none"> <li>➤ 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</li> <li>➤ Valuation and disclosure of work in progress - Escalation clause</li> <li>➤ Preparation of Contract Account within the framework of AS-7</li> <li>➤ Refer to the requirements of AS-7 -Construction Contracts (Revised)</li> <li>➤ Refer Ind AS-11 —Construction Contracts (Theory and practical problems)</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. "Accounting Standards (Vol. 1)" by DS Rawat</li> <li>"Financial Accounting for BBA" by R.P. Rustagi</li> <li>2. "Financial Accounting" by S.N. Maheshwari and S.K. Maheshwari</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Learn the Percentage of Completion Method (POC) and Completed Contract Method (CCM) for accounting treatment.</li> <li>2. Understand valuation and disclosure of work in progress, considering escalation clauses.</li> <li>3. Study AS-7 for contract account preparation and revised guidelines.</li> <li>4. Explore Ind AS-11 for construction contract accounting, comparing it with AS-7 and tackling theoretical and practical aspects.</li> </ol> <p><b>Home Assignment/Flipped Classroom:</b></p> <ol style="list-style-type: none"> <li>1. Engage students in self-paced learning at home.</li> <li>2. Assign pre-recorded lectures or learning materials for students to review.</li> <li>3. Classroom time is used for discussions, activities, and problem-solving.</li> <li>4. Promotes active learning and deeper understanding of the subject matter.</li> </ol>	<p><b>10</b></p>
<p><b>Unit 4 - Accounting for Foreign Branches</b></p> <ul style="list-style-type: none"> <li>➤ Introduction</li> <li>➤ Converting Trial Balance of a Foreign Branch in reporting currency</li> <li>➤ Preparation of Foreign Branch Final Accounts for incorporating its results in Head Office books</li> <li>➤ Refer to the AS 11 —The Effects of Changes in Foreign Exchange Rates (revised)</li> <li>➤ Ind-AS 21 —The Effects of Changes in Foreign Exchange Rates (Theory and practical problems)</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. "Advanced Accountancy: Volume 2" by S.N. Maheshwari and S.K. Maheshwari (11th Edition, 2020)</li> <li>2. "Accounting for Foreign Operations and Foreign Exchange Transactions" by T.P. Ghosh (2nd Edition, 2017)</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Concept of foreign branches, accounting treatment, also As-11 and As 21 to study effect of changes in foreign exchange rules</li> </ol> <p><b>Home Assignment/Flipped Classroom:</b></p> <ol style="list-style-type: none"> <li>1. For the home assignment or flipped classroom activity on "Accounting for Foreign Branches," focus on the following tasks:</li> <li>2. Review the chapter(s) on "Accounting for Foreign Branches" in "Advanced Accountancy: Volume 2" by S.N. Maheshwari and S.K. Maheshwari (11th Edition, 2020).</li> <li>3. Study the relevant sections on "Foreign Branch Accounting" in "Foreign Exchange Operations and Banking Business" (8th Edition, 2019).</li> </ol> <p>These tasks will provide you with an understanding of the accounting principles and practices related to foreign branches, preparing you for further discussions or assessments on the topic.</p>	<p><b>10</b></p>

<p><b>Unit 5 - Double Accounts System and Financial Statements of Electricity Companies</b></p> <ul style="list-style-type: none"> <li>➤ Double Accounts System</li> <li>➤ Meaning, Features, Advantages and Limitations of Double Accounts System</li> <li>➤ Revenue Account, Net Revenue Account, Capital Account and Balance Sheet under the Double Accounts System</li> <li>➤ Financial Statements of Electricity companies</li> <li>➤ Presentation of Financial Statements of Electricity companies in accordance with the requirements of Schedule III under the Companies Act, 2013.</li> <li>➤ Refer to the provisions of the Electricity Act, 2003 (Theory and practical problems on preparation of Revenue Account, Net Revenue Account, Capital Account, Profit &amp; Loss Account and Balance Sheet under the Double Accounts System)</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. "Accounting for Electricity Companies" by M.K. Jain and P.N. Jain</li> <li>2. "Electricity Accounting Manual" by Central Board of Irrigation and Power (CBIP)</li> <li>3. "Electricity Act, 2003: With Allied Rules" by Taxmann</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Double Accounts System Meaning, Features, Advantages and Limitations of Double Accounts System</li> <li>2. Preparation and presentation of Financial Statements of Electricity companies</li> <li>3. provisions of the Electricity Act, 2003 and Schedule III under the Companies Act, 2013 relating to the Preparation and presentation of Financial Statements of Electricity companies</li> </ol> <p><b>Home Assignment/Flipped Classroom :</b></p> <ol style="list-style-type: none"> <li>1. Give task to students to read the Schedule III of the Companies Act, 2013 and provisions of the Electricity Act, 2003 relating to Financial Statements Of Electricity Companies.</li> <li>2. Discuss with the students during classroom</li> </ol>	<p><b>10</b></p>
<p><b>Unit 6 - Developments In Accounting</b></p> <ul style="list-style-type: none"> <li>➤ Environmental Accounting</li> <li>➤ Meaning and significance of Environmental accounting</li> <li>➤ Corporate environmental reporting in India</li> <li>➤ Forensic Accounting- Meaning, Features, and Scope of Forensic accounting</li> <li>➤ Role of Forensic accountant, and essential skills required for a forensic accountant (Theory only)</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. "Environmental Accounting: Emergence and Evolution" by R. B. Gupta and Sushma Gupta</li> <li>2. "Environmental Accounting and Reporting in India" by Shubhangi B. Wankhade</li> <li>3. "Environmental Accounting and Reporting: Theory and Practice" by M. Hanif</li> <li>4. "Forensic Accounting: Approaches, Tools, and Techniques" by Vikram Seth</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Meaning and significance of Environmental account, Corporate environmental reporting in India</li> <li>2. Meaning, Features, and Scope of Forensic accounting</li> <li>3. Role of Forensic accountant, and essential skills required for a forensic accountant</li> </ol> <p><b>Case:</b></p> <p><b>Home Assignment/Flipped Classroom :</b></p> <ol style="list-style-type: none"> <li>1. Engage in group discussions or debates on the ethical considerations and challenges faced in environmental accounting and forensic accounting.</li> <li>2. Conduct interviews with professionals working in environmental accounting and forensic accounting to gain insights into their roles and experiences.</li> </ol>	<p><b>10</b></p>



**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**  
**Faculty of Commerce & Management**  
***M.Com Advanced Accountancy/ Advanced Costing/Business***  
***Administration***  
***(W. E. F. July 2023-24)***



**422A: Management Accounting- II**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Understand the concept and techniques of financial control used in management accounting.
- Imbibe knowledge about the control techniques namely budgetary control and standard costing.
- Develop the skill to analyse the cost-variance for effective cost control.
- Familiarise with the concept, role, and utility of marginal costing, and its implications and utility for managerial decision making process.
- Acquaint themselves with the concept and significance of working capital and its implications in managing the funds.
- Provide necessary inputs in form of concepts, theories and appraisal techniques related to capital.
- Expenditure decisions, and develop an integrated approach to capital-expenditure decision-making process.

**Text Book:**

Management Accounting – Dr. A.D Yeole, CA Y.A. Saindane, Ms. S.P. Palave

**Reference Books:**

- Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.
- Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.
- Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.
- Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.
- Financial Management – By Dr R. M. Srivastava, PragatiPrakashan Meerut.
- Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.

**Session Plan**

Topics	Readings	No. of Sessions
<b>Unit 1 - Budget &amp; Budgetary Control</b> <ul style="list-style-type: none"> <li>➤ Meaning, definition of Budget and Budgetary Control</li> <li>➤ Objective, advantages, limitations of Budgetary Control</li> <li>➤ Requirement of a sound budgetary control system</li> <li>➤ Types of budgets</li> <li>➤ According to time - (i) Long term budget (ii) Short-term Budget</li> <li>➤ According to function - (i) Sales Budget, (ii) Production Budget, (iii) Cost of Production Budget (iv) Purchase Budget, (v) Personnel Budget, (vi) Research Budget, (vii) Cash Budget (viii) Capital Budget, (ix) Master</li> </ul>	<b>Reference</b> <ol style="list-style-type: none"> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>3. Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.</li> </ol> <b>Home Assignment</b> Class room questions, MCQs, Practical problems on Flexible Budget and Cash Budget	<b>10</b>

<p>Budget</p> <ul style="list-style-type: none"> <li>➤ According to flexibility - (i) Flexible Budget (ii) Fixed Budget.</li> <li>➤ Solving advanced practical problems of Flexible Budget and Cash Budget</li> </ul>		
<p><b>Unit 2 - Standard Costing</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Definition of standard cost and standard costing</li> <li>➤ Objectives and Significance of standard costing</li> <li>➤ Advantages and Limitation of standard costing</li> <li>➤ Types of standards, and setting of standards for elements of costs, Establishment of standard costing System</li> <li>➤ Difference between standard costing and budgetary control (Theory Only)</li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Cost and Management Accounting – By M.N. Arora , Himalaya. Publication House.</li> <li>3. Cost Accounting – by M.C. Shukla, T.S. Grewal&amp;Dr.M.P.Gupta, S. Chand and Company Pvt. Ltd., New Delhi.</li> <li>4. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> </ol> <p><b>Home Assignment</b> Classroom questions, MCQs</p>	<b>10</b>
<p><b>Unit 3 - Variance Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Introduction, Meaning of Variance and Variance Analysis</li> <li>➤ Types of Variances</li> <li>➤ Material Variances</li> <li>➤ Labour Variances</li> <li>➤ Variable and Fixed Overhead Variance</li> <li>➤ Sales Variances and Market Variance (Theory only) [Practical problems to be solved on Material, Labour, Variable and Fixed Overhead Variances]</li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>3. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> <li>4. Cost Accounting – by M.C. Shukla, T.S. Grewal&amp;Dr.M.P. Gupta, S. Chand and Company Pvt. Ltd., New Delhi.</li> </ol> <p><b>Home Assignment</b> Class room questions, MCQs, Practical problems to be solved on Material, Labour, Variable and Fixed Overhead Variances</p>	<b>10</b>
<p><b>Unit 4 - Marginal Costing</b></p> <ul style="list-style-type: none"> <li>➤ Concept of Variable Cost, Fixed Cost, Semi-Variable Cost, Marginal Cost, Marginal Costing, Contribution</li> <li>➤ Features, Assumptions, Significance, and Limitations of Marginal Costing</li> <li>➤ Marginal costing and absorption costing</li> <li>➤ Key Factor</li> <li>➤ Profit-Volume Ratio</li> <li>➤ Break-even Analysis Costing – BEP, Break-even Chart, Angle of incidence and Margin of Safety</li> <li>➤ Profitable Sales-mix</li> <li>➤ Decision Making using marginal costing (Applications of Marginal</li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.</li> <li>3. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> <li>4. Cost Accounting – by M.C. Shukla, T.S. Grewal&amp;Dr.M.P.Gupta, S. Chand and Company Pvt. Ltd., New Delhi.</li> </ol> <p><b>Home Assignment</b> Class room questions, MCQs,Advanced</p>	<b>10</b>



<p>Costing) – Make or buy decision, continue or Shut down, pricing decision, exploring new markets, introducing a new product, alternative use of production facilities</p> <p>➤ [Advanced practical problems to be solved on computation of contribution, P/V Ratio, BEP, Margin of Safety, profitable sales mix]</p>	<p>practical problems on computation of contribution, P/V Ratio, BEP, Margin of Safety, profitable sales mix</p>	
<p><b>Unit 5 - Capital Budgeting Decisions</b></p> <p>➤ Meaning, nature and importance of capital budgeting</p> <p>➤ Traditional Methods: Introduction</p> <p>➤ Pay Back Period and its variants</p> <p>➤ Accounting rate of return</p> <p>➤ Study of nature, merits and demerits of traditional methods of appraisal of Capital expenditures</p>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Financial Management – I.M. Pandey, Vikas Publishing House, New Delhi.</li> <li>2. Financial Management &amp; Economics for Finance Book for CA Inter – By CA Namit Arora, Taxmann Pub.</li> <li>3. Capital Budgeting: Theory and Practice – By Pamela P. Peterson and Frank J. Fabozzi, John Wiley &amp; Sons Inc.</li> <li>4. Financial Management – By Dr R. M. Srivastava, Pragati Prakashan Meerut.</li> </ol> <p><b>Home Assignment</b></p> <p>Class room questions, MCQs, Practical problems on traditional methods of capital budgeting</p>	<p><b>10</b></p>
<p><b>Unit 6 - Capital Budgeting Decision II</b></p> <p>➤ Discounted Cash Flow Methods: Introduction</p> <p>➤ Net Present Value</p> <p>➤ Internal Rate of Return</p> <p>➤ Profitability Index</p> <p>➤ Study of nature, merits and demerits of discounted cash flow methods of appraisal of Capital expenditures</p> <p>➤ Capital Rationing</p>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Financial Management – I.M. Pandey, Vikas Publishing House, New Delhi.</li> <li>2. Financial Management &amp; Economics for Finance Book for CA Inter – By CA Namit Arora, Taxmann Pub.</li> <li>3. Capital Budgeting: Theory and Practice – By Pamela P. Peterson and Frank J. Fabozzi, John Wiley &amp; Sons Inc.</li> <li>4. Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.</li> </ol> <p><b>Home Assignment</b></p> <p>Class room questions, MCQs, Practical problems on the discounted cash flow methods of capital budgeting</p>	<p><b>10</b></p>



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**423A: International Business**

**Credit – 02**

**Duration – 60 Hours**

**Course Learning Objectives:**

The objectives of this course are to enable the students to –

- To understand the concept and role of International Business.
- To understand the relationship between domestic business and international business in detail.
- To Align International Business strategy with the uncertainty conditions of business world.
- To know how to manage business requirements at global level.
- To understand the key functions in International Business Management.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Describing of concept, nature, scope, need for International Business.	1
2	Assessing the International Business Reporting Analysis, Working Capital and Liquidity Management of foreign trade.	3
3	Simulating the learning process of International Business Objectives and Development Foreign Trade along with conditioning of International Business policy.	4
4	Overview and evaluation of International Business and performance of foreign trade in the development process.	5

**Text Book:**

- Joshi, Rakesh Mohan, International Business, Oxford University Press.
- Francis Cherunilam, International Business, Printice Hall of India Pvt. Ltd. New Delhi.
- K. Aswathappa , International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.

**Reference Book:**

- Charles W. L., International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
- Daniels, International Business, Pearson.
- Jaiswal, International Business, Himalaya Publishing House, Bombay.
- Krugman P. R. & Obstfeld M. (2009), International Economics (theory and Policy), Pearson (Indian Edition).

## Session Plan

Topics	Readings	No. of Session
<p><b>Unit 1 - Introduction to International Business</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, Significance, and Nature of International Business.</li> <li>➤ International Business Environment, Dynamics in Assessing global market, International Potential spectrum and management Decision.</li> <li>➤ Basis of International trade/ Business: Views of Adam Smith, David Ricardo, Heckscher and Ohlin.</li> <li>➤ Gains from International trade: Meaning nature, sources, factor determining size of gains.</li> </ul>	<p><b>Reference Text</b> Charles W. L. International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.</p> <p><b>Home Assignment/ Flipped Classroom:</b> Describe the International Business Process and its Functions.</p>	<b>10</b>
<p><b>Unit 2 - Balance of Payments and Foreign Exchange Rate</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, components of balance of payment.</li> <li>➤ Causes of disequilibrium in balance of payment, adjustment mechanism of balance of payment.</li> <li>➤ Foreign Exchange rate: Meaning, instruments, determinants of Exchange rate.</li> <li>➤ Types of Exchange rate: Spot and forward Exchange rate, fixed and flexible exchange rate, Convertibility.</li> </ul>	<p><b>Reference Text</b> Krugman P. R. &amp; Obstfeld M. (2009), International Economics (theory and Policy), Pearson (Indian Edition).</p> <p><b>Home Assignment/Flipped Classroom:</b> Define the Foreign Exchange rate</p>	<b>10</b>
<p><b>Unit 3 - International finance Institution and Economics cooperation</b></p> <ul style="list-style-type: none"> <li>➤ <b>International Finance Institutions:</b></li> <li>➤ IMF, World Bank, World Bank Group, ADB and BRICS Bank: Objectives, functions, organization, structure, achievements &amp; Critical appraisal.</li> <li>➤ Problems of international liquidity and SDRs</li> <li>➤ Euro Dollar Market.</li> </ul>	<p><b>Reference Text</b> Francis Cherunilam, International Business, Printice Hall of India Pvt. Ltd. New Delhi.</p> <p><b>Home Assignment/Flipped Classroom:</b> International Finance Institutions:</p>	<b>10</b>
<p><b>Unit 4 - New International Economic Order (NIEO) &amp; Global Crisis</b></p> <ul style="list-style-type: none"> <li>➤ Origin, Definition, needs, Objectives and basis of new international economic order</li> <li>➤ Main proposal crisis difficulties and efforts to solve the crisis in NIEO</li> <li>➤ Advantage towards NIEO</li> <li>➤ International debt problems</li> <li>➤ Global financial crisis.</li> </ul>	<p><b>Reference Text</b> Daniels, International Business, Pearson. Jaiswal, International Business, Himalaya Publishing House, Bombay.</p> <p><b>Home Assignment/Flipped Classroom:</b></p>	<b>10</b>

<ul style="list-style-type: none"> <li>➤ Economics crisis in India 1990.</li> <li>➤ Sub-prime Crisis in America and there impacts on world economy.</li> </ul>	Seminar on Global Crisis	
<p><b>Unit 5 - Rules for Conducting International Business</b></p> <ul style="list-style-type: none"> <li>➤ Labour and employment laws.</li> <li>➤ International Trade Compliance – Import/Export, Sanctions.</li> <li>➤ Corporate Structure for conducting business.</li> <li>➤ Tax System.</li> <li>➤ Intellectual Property.</li> </ul>	<p><b>Reference Text</b> Krugman P. R. &amp; Obstfeld M. (2009), International Economics (Theory and Policy), Pearson Ltd.</p> <p><b>Home Assignment/Flipped Classroom:</b> Seminar on Importance of Import/Export.</p>	<b>10</b>
<p><b>Unit 6 - Recent Trends in International Business</b></p> <ul style="list-style-type: none"> <li>➤ Among these trends are:</li> <li>➤ Forced Dynamism: political, cultural, and economic environment.</li> <li>➤ Cooperation among Countries.</li> <li>➤ Liberalization of Cross-border Movements.</li> <li>➤ Transfer of Technology.</li> <li>➤ Growth in Emerging Markets.</li> </ul>	<p><b>Reference Text</b> Mithani D.M., (2010), International Economics, Himalaya Publishing House, Mumbai</p> <p><b>Home Assignment/Flipped Classroom:</b> Describe Development of International Business.</p>	<b>10</b>



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Credit – 02

**424A: Case Studies in Strategic Management**

Duration – 30 Hours

**Course Learning Objectives:**

- To understand the environment of business organization through practical cases.
- To solve the situational problems and understand the importance.
- To observe real life situation through cases.
- To provide an opportunity to enhance both their cooperative learning and communication skills (both oral and written) via presentations, written cases, and group interdependences.
- To provide an understanding of strategic analysis, formulation, and implementation from the general manager's perspective.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	To integrate their knowledge and skills obtained in prior business courses and other courses in their degree plan to utilize an interdisciplinary approach to problem analysis and solution	1
2	To develop their capacity to think strategically about a company, its business position, and how it can gain and maintain a competitive advantage	3
3	To learn from others and to increase your capacity to challenge others and jointly develop strategic objectives within a multi-faceted organization	5

**Text Book:**

- Strategic Management by P.Subbarao, Himalaya pub- New Delhi

**Reference Books:**

- Strategic Management & business policy by Kazmi Azhar, Mc Graw publication
- Strategic Management by Dr. M.Jeyarathnam, Himalay publication.
- Strategic Management by Dr. Amit Chakladar, Asian book Pvt Ltd.
- Strategic Management by Anil Marthi, Academic Book publication.
- Strategic Planning by V.S. Ramaswamy, S.Namakumari, Macmillan publishing house Ltd.
- Concepts in Strategic Management and business policy by Thomas L-wheelen and J. David Hunger
- Marketing strategy & competitive positioning by Hooley – Pearson Education, Delhi.
- Strategic Management by P.Subbarao, Himalaya pub- New Delh

## Session Plan

Topics	Readings	No. of Session
<p>Comprehensive cases on various strategic based on application of strategic management must be discussed and solved, based on topics covered in paper strategic management. At least 2 cases on each topic are expected and a minimum 12 cases in all shall be studied during the semester.</p>	<p><b>Reference</b></p> <p>1-Pearce JA and Robinson RB, Strategic Management, McGraw Hill, NY.</p> <p>2-Rao VSP and Hari Krishna v, Strategic Management- Text and Cases, New Delhi, Excel Books.</p> <p>3- Fred R. David, strategic Management- Concepts and Cases, Pearson Education Inc., Notes.</p> <p>4- Johnson Gerry and sholes Kevan, Exploring corporate strategy, 6<sup>th</sup> Edition, Pearson Education Ltd.</p> <p>5- AA.Thompson and AJ. Strickland, strategic Management, Business Publications, Texas.</p> <p>6- Wheelen Thomas, L,David Hunger J, KrishRangarajan, concepts in strategic Management and Business Policy, New delhi, Pearson Education.</p> <p>7- Azhar Kazmi, Strategic Management and usiness Policy, 3rd Edition, Tata McGraw Hill.</p> <p>8- C. Appa Rao, B Parvatiswara Rao and K Sivaramakrishna, Strategic Management and business Policy, Excel Books</p> <p>9- Burt R.S Structural Holes: The social structure of competition, Harvard University Press: Cambridge.</p> <p>10- R. Srinivasan, Strategic Management, Prentic Hall of India, New Delhi.</p> <p><b>Home Assignment/ Flipped Classroom:</b>            Group discussion:            Question answers            Tests</p>	<p><b>60</b></p>



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**421B: Advanced Cost Accounting-IV**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To understand the nature of cost accounting records maintained by manufacturing companies.
- To figure out how to reconcile Cost and Financial Accounts.
- To enable students to gain knowledge the nature of Cost Information System for presenting the cost data to the management.
- To know the legal requirements regarding maintaining the cost accounting records and audit thereof.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Maintain cost accounting records of manufacturing companies	1
2	Reconcile Cost and Financial Accounts	3
3	Present cost data to management	4
4	Maintain cost records as per legal requirements and will be able to help in cost audit	5

**Text Book:**

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

**Reference Book:**

1. Cost Accounting Principles & Practice by Nigam & Sharma
2. Cost Accounting Principles & Practice by S.P. Iyenger
3. Cost Accounting Principles & Practice by P.K. Ghosh
4. Cost Accounting Principles & Practice by B.S. Khanna

## Session Plan

Topics	Readings	No. of Session
<p><b>Unit 1 – Non-Integrated Cost Accounts</b></p> <ul style="list-style-type: none"> <li>➤ Books of Accounts in Cost Accounting - Books of Original Entry – Various Subsidiary Ledgers – Purpose of Control Accounts – their nature and procedures of posting from subsidiary ledgers to control accounts</li> <li>➤ Double-entry Accounting System as used in cost accounts – Passing journal of entries, and preparation of ledger control accounts from a given set of transactions</li> </ul> <p>[Theory and advanced practical problems on passing of journal entries and preparation of ledger accounts under Non-integrated system]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Cost Accounting System study material of ICAI</li> <li>2. Integrated and Non-Integrated Accounting Systems Compiled by: Dr. Manika Jain</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Non Integrated Accounts by Master Minds Academy</li> <li>2. Integral and non integral systems of accounting Prepared by- Puja kumari</li> <li>3. Cost and Management Accountancy : Intermediate Paper 10 of The Institute of Cost Accountants of India</li> </ol>	<b>10</b>
<p><b>Unit 2 – Integrated Accounts / Integral Accounts</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Nature of Integrated accounts, Necessity of Preparing Integrated accounts – Process followed in preparation of Integral accounts</li> <li>➤ Double-entry Accounting System as used in integrated accounts – Passing journal of entries, and preparation of ledger control accounts from a given set of transactions</li> </ul> <p>[Theory and advanced practical problems on passing of journal entries and preparation of ledger under integrated accounting system]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Integral and non integral systems of accounting Prepared by- Puja kumara</li> <li>2. Integrated and Non-Integrated Accounting Systems Compiled by: Dr. Manika Jain</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Integrated Accounting Systems ebook of Politeknik NSC merupakan Perguruan Tinggi Ilmu Terapan</li> <li>2. Cost and Management Accountancy : Intermediate Paper 10 of The Institute of Cost Accountants of India</li> </ol>	<b>10</b>
<p><b>Unit 3 – Reconciliation of Profits under Cost Accounts and under Financial Account</b></p> <ul style="list-style-type: none"> <li>➤ Need for Reconciliation of Profits ascertained as per financial accounts and as per Cost accounts</li> <li>➤ Procedures to be adopted in preparation of profit reconciliation statements</li> <li>➤ Ascertainment of Profits as per financial accounts and Cost accounts, and reconciliation thereof</li> </ul> <p>[Theory and advanced practical problems on ascertainment of profits as per financial accounts and Cost accounts, and reconciliation thereof]</p>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Reconciliation of Profits under Cost Accounts and under Financial Account</li> <li>2. Cost Accounting Intermediate Paper 8 of The Institute of Cost Accountants of India</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Reconciliation of Cost And Financial Accounts of Egnakosh</li> <li>2. Reconciliation of Cost and financial accounts May 12</li> </ol>	<b>12</b>
<p><b>Unit 4 – Cost Information Systems and Reporting</b></p> <ul style="list-style-type: none"> <li>➤ Cost Information Needs at Different Levels of Management – Requisite of an Effective Information System</li> <li>➤ Forms of Presentation – various reports –</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. The Importance of the Cost Information in Making Decisions by Gheorge Lepădatu □</li> <li>2. Study Material, Executive Programme Cost And Cost And</li> </ol>	<b>08</b>



<p>graphs, charts, tables, diagrams [Theory and advanced practical problems preparation of graphs, charts, tables, diagrams]</p>	<p>Management Management Accounting <b>Required Reading:</b> 1. Cost Accounting Intermediate Paper 8 of The Institute of Cost Accountants of India 2. Cost Accounting Systems study Material prepared by ICAI</p>	
<p><b>Unit 5 – Uniform Costing and Inter-firm Comparison</b> ➤ 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, Essentials for success of Uniform Costing System, Fields for Uniformity, Uniform Cost Manual ➤ Inter-firm Comparison – Meaning, Objectives, Advantages and Limitations of Inter-firm Comparison – is it the same as that of comparative statements [Theory and advanced practical problems on uniform costing]</p>	<p><b>Reference Text:</b> 1. Uniform Costing &amp; Inter-firm comparison - Advanced Management Account 2. Uniform Costing and Inter Firm Comparison Kurukshetra University <b>Required Reading:</b> 1. Cost Accounting Systems Structure and Information Quality Properties: An Empirical Analysis by Sandra Cohen, Athens University of Economics and Business and Efrosini Kaimenaki, Athens University of Economics and Business 2. Cost Accounting Intermediate Paper 8 of The Institute of Cost Accountants of India</p>	<b>10</b>
<p><b>Unit 6 – Introduction to Cost Accounting Record Rules and Cost Audit Companies (Cost Records and Audit) Rules, 2014</b> ➤ Concepts of Cost Accountant in practice, Cost auditor, Cost Audit Report, Cost Records ➤ Application of Cost Records – Provisions pertaining to inclusion of cost records in the books of accounts ➤ Categories of companies required to maintain cost records ➤ Provisions pertaining to manner of maintenance of cost records ➤ Applicability for Cost Audit – Provisions pertaining to getting the cost records audited [Theory only]</p>	<p><b>Reference Text:</b> 1. Companies (Cost Records and Audit) Rules, 2014, (as amended upto 15th July 2016) : ICAI 2. Cost Records As Per Companies (Cost Records And Audit) Rules 2014 By CMA M.Kannan <b>Required Reading:</b> 1. Companies (Cost Records and Audit) Rules, 2014, Ministry of Corporate Affairs Notification New Delhi, the 30th June, 2014 2. A detailed study on Cost Audit and its Report By Taxmann</p>	<b>10</b>



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**Credit – 04**

**422B: Management Accounting-II**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Understand the concept and techniques of financial control used in management accounting.
- Imbibe knowledge about the control techniques namely budgetary control and standard costing.
- Develop the skill to analyse the cost-variance for effective cost control.
- Familiarize with the concept, role, and utility of marginal costing, and its implications and utility for managerial decision making process.
- Acquaint themselves with the concept and significance of working capital and its implications in managing the funds.
- Provide necessary inputs in form of concepts, theories and appraisal techniques related to capital.
- Expenditure decisions, and develop an integrated approach to capital-expenditure decision-making process.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Get the insight of the philosophy and techniques of cost control and decision making.	1
2	Get equipped with the ability to take managerial decision by applying the principles of budgeting, marginal costing and standard costing and also developing an integrated approach to capital-expenditure decision-making process.	3
3	Prepare them with the ability to face intricacies in real life and to apply their skills and knowledge while dealing with real life business situation using the techniques of management accounting.	5

**Text Book:**

1. Management Accounting – Dr. A.D Yeole, CA Y.A. Saindane, Ms. S.P. Palave

**Reference Books:**

- Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.
- Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.
- Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.
- Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.

## Session Plan

Topics	Readings	No. of Sessions
<p><b>Unit 1 - Budget &amp; Budgetary Control</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, definition of Budget and Budgetary Control</li> <li>➤ Objective, advantages, limitations of Budgetary Control</li> <li>➤ Requirement of a sound budgetary control system</li> <li>➤ Types of budgets</li> <li>➤ According to time - (i) Long term budget (ii) Short-term Budget</li> <li>➤ According to function - (i) Sales Budget, (ii) Production Budget, (iii) Cost of Production Budget (iv) Purchase Budget, (v) Personnel Budget, (vi) Research Budget, (vii) Cash Budget (viii) Capital Budget, (ix) Master Budget</li> <li>➤ According to flexibility - (i) Flexible Budget (ii) Fixed Budget.</li> <li>➤ Solving advanced practical problems of Flexible Budget and Cash Budget</li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>3. Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.</li> </ol> <p><b>Home Assignment</b> Class room questions, MCQs, Practical problems on Flexible Budget and Cash Budget</p>	<b>10</b>
<p><b>Unit 2 - Standard Costing (Theory Only)</b></p> <ul style="list-style-type: none"> <li>➤ Meaning and Definition of standard cost and standard costing</li> <li>➤ Objectives and Significance of standard costing</li> <li>➤ Advantages and Limitation of standard costing</li> <li>➤ Types of standards, and setting of standards for elements of costs, Establishment of standard costing System</li> <li>➤ Difference between standard costing and budgetary control</li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Cost and Management Accounting – By M.N. Arora , Himalaya. Publication House.</li> <li>3. Cost Accounting – by M.C. Shukla, T.S. Grewal&amp;Dr.M.P.Gupta, S. Chand and Company Pvt. Ltd., New Delhi.</li> <li>4. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> </ol> <p><b>Home Assignment</b> Classroom questions, MCQs</p>	<b>10</b>
<p><b>Unit 3 - Variance Analysis</b></p> <ul style="list-style-type: none"> <li>➤ Introduction, Meaning of Variance and Variance Analysis</li> <li>➤ Types of Variances               <ol style="list-style-type: none"> <li>1. Material Variances</li> <li>2. Labour Variances</li> <li>3. Variable and Fixed Overhead Variance</li> <li>4. Sales Variances and Market Variance (Theory only)</li> </ol> </li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.</li> <li>3. Cost and Management Accounting – By M. E. ThukaramRao, New Age</li> </ol>	<b>10</b>

<p>[Practical problems to be solved on Material, Labour, Variable and Fixed Overhead Variances]</p>	<p>International (P) Ltd. 4. Cost Accounting – by M.C. Shukla, T.S. Grewal&amp;Dr.M.P. Gupta, S. Chand and Company Pvt. Ltd., New Delhi. <b>Home Assignment</b> Class room questions, MCQs, Practical problems to be solved on Material, Labour, Variable and Fixed Overhead Variances</p>	
<p><b>Unit 4 - Marginal Costing</b></p> <ul style="list-style-type: none"> <li>➤ Concept of Variable Cost, Fixed Cost, Semi-Variable Cost, Marginal Cost, Marginal Costing, Contribution</li> <li>➤ Features, Assumptions, Significance, and Limitations of Marginal Costing</li> <li>➤ Marginal costing and absorption costing</li> <li>➤ Key Factor</li> <li>➤ Profit-Volume Ratio</li> <li>➤ Break-even Analysis Costing – BEP, Break-even Chart, Angle of incidence and Margin of Safety</li> <li>➤ Profitable Sales-mix</li> <li>➤ Decision Making using marginal costing (Applications of Marginal Costing) – Make or buy decision, continue or Shut down, pricing decision, exploring new markets, introducing a new product, alternative use of production facilities</li> </ul> <p>[Advanced practical problems to be solved on computation of contribution, P/V Ratio, BEP, Margin of Safety, profitable sales mix]</p>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.</li> <li>2. Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.</li> <li>3. Cost and Management Accounting – By M. E. ThukaramRao, New Age International (P) Ltd.</li> <li>4. Cost Accounting – by M.C. Shukla, T.S. Grewal&amp;Dr.M.P.Gupta, S. Chand and Company Pvt. Ltd., New Delhi.</li> </ol> <p><b>Home Assignment</b> Class room questions, MCQs, Advanced practical problems on computation of contribution, P/V Ratio, BEP, Margin of Safety, profitable sales mix</p>	<b>10</b>
<p><b>Unit 5 - Capital Budgeting Decisions</b></p> <ul style="list-style-type: none"> <li>➤ Meaning, nature and importance of capital budgeting</li> <li>➤ Traditional Methods: Introduction <ol style="list-style-type: none"> <li>1. Pay Back Period and its variants</li> <li>2. Accounting rate of return</li> </ol> </li> <li>➤ Study of nature, merits and demerits of traditional methods of appraisal of Capital expenditures</li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Financial Management – I.M. Pandey, Vikas Publishing House, New Delhi.</li> <li>2. Financial Management &amp; Economics for Finance Book for CA Inter – By CA NamitArora, TaxmannPub.</li> </ol> <p><b>Home Assignment</b> Class room questions, MCQs, Practical problems on traditional methods of capital budgeting</p>	<b>10</b>
<p><b>Unit 6 - Capital Budgeting Decision II</b></p> <ul style="list-style-type: none"> <li>➤ Discounted Cash Flow Methods: Introduction <ol style="list-style-type: none"> <li>1. Net Present Value</li> <li>2. Internal Rate of Return</li> <li>3. Profitability Index</li> </ol> </li> <li>➤ Study of nature, merits and demerits of discounted cash flow methods of appraisal of Capital expenditures</li> <li>➤ Capital Rationing</li> </ul>	<p><b>Reference</b></p> <ol style="list-style-type: none"> <li>1. Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House.</li> </ol> <p><b>Home Assignment</b> Class room questions, MCQs, Practical problems on the discounted cash flow methods of capital budgeting</p>	<b>10</b>



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**423B: Strategic Cost Management**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To acquaint with the subject of Strategic Cost Accounting and its significance.
- To give knowledge of Standards applicable to Cost Accounting.
- To understand the concepts of materials, labour and overheads as elements of costs, and the accounting procedure for these elements of costs.
- To help students to assign overhead and indirect costs to products and services.
- To enable students comprehend how goods are valued when transferred among division, and associate companies.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Compute the elements of cost	1
2	Apply Cost Accounting Standards to Cost Accounting	3
3	Allocate overheads and indirect costs to products and services	4
4	Calculate transfer prices	5

**Text Book:**

- Strategic Cost Management - Decision Making : Study Material final paper 15 of The Institute of Cost Accountants of India
- Strategic Cost Management and Performance Evaluation [Strategic Cost Management and Decision Making] of The Institute of Chartered Accountants of India
- Cost Reduction Systems: Target Costing and Kaizen Costing by Yasuhiro Monden
- Target Costing and Kaizen Costing by William David John Cotton
- Responsibility accounting en performance evaluation by Dirk Coudijzer
- Performance Evaluation and Responsibility Accounting by Ibraheem Q. Alshomaly
- Responsibility Accounting and Performance Evaluations by Elwood L. Miller
- Implementing An Activity-Based Costing Model By Howard Cohen
- An Analysis of Activity Based Costing: Between Benefit And Cost For Its Implementation by Dadan Soekardan

**Reference Book:**

- Strategic Cost Management: The New Tool for Competitive by John K. Shank, Vijay Govindarajan
- Strategic Cost Management by CA. Mohit Arora Classes

- Target And Kaizen Costing In Construction by Ariovaldo Denis Granja, Flavio Augusto Picchi and Gabriel Torrano Robert
- Target and Kaizen Costing by Alireza Azimi Sani , Mahdi Allahverdizadeh paper published in World Academy of Science, Engineering and Technology International Journal of Mechanical and Industrial Engineering Vol:6, No:2, 2012
- Performance Evaluation and Responsibility Accounting research paper by Ibrahim Al-Shomaly published in Journal of Management Research
- Chapter 9 Responsibility Accounting - ebook of Politeknik NSC merupakan Perguruan Tinggi Ilmu Terapan
- Activity-Based Costing : Managerial Accounting, Fifth Edition by Weygandt Kimmel Kieso
- Activity-based costing/management and its implications for operations management by M. Gupta and K. Galloway

**Session Plan**

Topics	Readings	No. of Session
<p><b>Unit 1 – Strategic Cost Management – Introduction</b></p> <ul style="list-style-type: none"> <li>➤ Concept of Strategic Cost Management.</li> <li>➤ Strategic Management Accounting and Competitive Position Analysis.</li> <li>➤ Information provided by Strategic Management Accounting.</li> <li>➤ Globalized Competitive scenario and the role of Strategic Cost and Management Accounting.</li> <li>➤ Relationship between Strategic Management and Strategic Cost Management</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Strategic Cost Management - Decision Making: Study Material final paper 15 of The Institute of Cost Accountants of India</li> <li>2. Strategic Cost Management and Performance Evaluation [Strategic Cost Management and Decision Making] of The Institute of Chartered Accountants of India</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Strategic Cost Management: The New Tool for Competitive by John K. Shank, Vijay Govindarajan</li> </ol>	<p><b>10</b></p>
<p><b>Unit 2 – Target Costing and Kaizen Costing</b></p> <p><b>Target Costing:</b></p> <ul style="list-style-type: none"> <li>➤ Key Principles of Target Costing.</li> <li>➤ Target Costing Vs. Traditional Cost Management process.</li> <li>➤ Market Driven Costing, Product Level Target Costing, Component Level Target Costing.</li> <li>➤ Establishing Price and Profit Margins from allowable to achievable target cost.</li> <li>➤ Target costing Organization and Participants.(Including problems).</li> </ul> <p><b>Kaizen Costing:</b></p> <ul style="list-style-type: none"> <li>➤ Importance of Kaizen Costing.</li> <li>➤ Process of Kaizen Costing.</li> <li>➤ Item specific Target Costing. Product Specific Kaizen Costing, Overhead Specific Kaizen Costing.</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Cost Reduction Systems: Target Costing and Kaizen Costing by Yasuhiro Monden</li> <li>2. Target Costing and Kaizen Costing by William David John Cotton</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Strategic Cost Management by CA. Mohit Arora Classes</li> <li>2. Target And Kaizen Costing In Construction by Ariovaldo Denis Granja, Flavio Augusto Picchi and Gabriel Torrano Robert</li> </ol>	<p><b>10</b></p>

<ul style="list-style-type: none"> <li>➤ Inter Organisational Implication of Kaizen Costing, Applying Kaizen Costing to Suppliers</li> </ul>		
<p><b>Unit 3 – Responsibility Accounting, Performance Evaluation</b></p> <p>Theory –</p> <ul style="list-style-type: none"> <li>➤ Concept of Responsibility Accounting</li> <li>➤ Types of Responsibility Centres,</li> <li>➤ Performance Evaluation</li> <li>➤ Financial and Non-Financial Measures of Performance Measurement</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Responsibility accounting en performance evaluation by Dirk Coudijzer</li> <li>2. Responsibility Accounting and Performance Evaluations by Elwood L. Miller</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Performance Evaluation and Responsibility Accounting research paper by Ibrahim Al-Shomaly published in Journal of Management Research</li> </ol> <p><b>Home Assignment</b></p> <p>Write a Case Study on Performance Evaluation or Transfer Pricing</p>	<p><b>08</b></p>
<p><b>Unit 4 – Activity Based Costing &amp; JIT</b></p> <p><b>Activity Based Costing:</b></p> <ul style="list-style-type: none"> <li>➤ Nature of Activity Based Costing (ABC)</li> <li>➤ Benefits and Limitations of ABC</li> <li>➤ Cost Drivers</li> <li>➤ Cost Pools</li> <li>➤ Designing an ABC system.</li> <li>➤ Activity Based Management.</li> <li>➤ Operational and Strategic application of ABC.</li> <li>➤ Application of ABC in service sector</li> <li>➤ ABC vs. Absorption Costing ( Practical Problems)</li> </ul> <p><b>JIT:</b></p> <ul style="list-style-type: none"> <li>➤ Introduction.</li> <li>➤ Benefits of JIT.</li> <li>➤ Use of JIT in measuring the performance.</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Implementing An Activity-Based Costing Model By Howard Cohen</li> <li>2. An Analysis Of Activity Based Costing: Between Benefit And Cost For Its Implementation by Dadan Soekardan</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Activity-Based Costing : Managerial Accounting, Fifth Edition by Weygandt Kimmel Kieso</li> <li>2. Activity-based costing/management and its implications for operations management by M. Gupta and K. Galloway</li> </ol>	<p><b>12</b></p>
<p><b>Unit 5 – Product Life Cycle Costing (PLC): &amp; Value Chain Analysis (VCA)</b></p> <ul style="list-style-type: none"> <li>➤ Introduction, Product Life Cycle,</li> <li>➤ Phases and Characteristics of Product Life Cycle,</li> <li>➤ Value Chain Analysis – Approach for Assessing Competitive Advantages –</li> <li>➤ Value Chain Analysis V/S Conventional Management Accounting.</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. Analysis Without Paralysis: 12 Tools to Make Better Strategic Decisions by Babette E. Bensoussan, Craig S. Fleisher</li> <li>2. Beyond Governance Creating Corporate Value Through Performance, Conformance and Responsibility By Martin Fahy, Anastasia Weiner, Jeremy Roche</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Product value analysis: Strategic analysis over the entire product life cycle. Journal of Cost Management (May/June): 22-29. by Summary</li> </ol>	<p><b>10</b></p>

<p><b>Unit 6 - Linear Programming- Transportation and Assignment</b></p> <p><b>Transportation:</b></p> <ul style="list-style-type: none"> <li>➤ Transportation Models (Minimizing and Maximizing Problems).</li> <li>➤ Balanced and Unbalanced Problems.</li> <li>➤ Initial Basic Feasible Solution by N-W Corner Rule, Least Cost and Vogel's Approximation Methods.</li> <li>➤ Solution by MODI / Stepping Stone Method. Case of Degeneracy. Transshipment Models.</li> </ul>	<p><b>Reference Text:</b></p> <ol style="list-style-type: none"> <li>1. The Traffic Assignment Problem: Models and Methods by Michael Patriksson</li> <li>2. Linear Programming: Solving the transportation problem by Lester Randolph Ford</li> </ol> <p><b>Required Reading:</b></p> <ol style="list-style-type: none"> <li>1. Transportation Problem and Assignment problem by Prasad A Y, Dept of CSE, ACSCE, B'lore-74</li> <li>Transportation Problem: A Special Case for Linear Programming Problems by J. Reeb and S. Leavengood - Performance Excellence In The Wood Products Industry</li> <li>Operation Research</li> </ol>	<p><b>10</b></p>
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**424B: Material Management**

**Credit – 02**

**Duration – 30 Hours**

**Course Learning Objectives:**

- To understand material management concepts
- To know stores management activities.
- To study purchasing practices in the industry.
- To understand use of computers in material management.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	Develop understanding of material management concepts	1
2	Develop analytical and critical thinking skills in planning and managing stores and report material.	3
3	Develop effective managerial skills to forecast material requirement, use material management techniques and prepare MIS reports.	5

**Reference Books:**

1. Purchasing and Material Management by Nair, Publisher: Vikas Publishing House, New Delhi.
2. Handbook of Materials Management by Gopal Krishnan, P, Publisher: Prentice Hall of India Pvt. Ltd., New Delhi.
3. Material Management Lovely Professional University, Dr. Dilfraz Singh
4. Production and Materials Management Directorate of distance education , Pondicherry Dr. Victor Anand Kumar and Prof. R Paneerselvam
5. Materials Management: An Integrated Approach by Gopala Krishnan, P. & Sundarshan, M, Publisher: Prentice Hall of India Pvt. Ltd., New Delhi.

**Session Plan**

Topics	Readings	No of Session
<b>Unit 1 - Introduction to Material Management</b> <ul style="list-style-type: none"> <li>➤ Definition of Material Management and its Scope</li> <li>➤ Objectives of Materials Management</li> <li>➤ Relation of Supply Chain Management with Material Management</li> <li>➤ Quality Assurance</li> <li>➤ MIS in Material Management</li> <li>➤ Organization of Material Functions;</li> </ul>	<b>Reference Text:</b> Purchasing and Material Management by Nair, Publisher: Vikas Publishing House, New Delhi. Required Reading To know material management concepts  <b>Activity:</b> Prepare Material Planning Sheet  <b>Home Assignment</b>	10

<p>Material Planning</p> <ul style="list-style-type: none"> <li>➤ Overview of Material Requirement Planning.</li> </ul>		
<p><b>Unit 2 - Stores Management</b></p> <ul style="list-style-type: none"> <li>➤ Purpose of Store Management, Location and Layout, Cost Aspects and Productivity</li> <li>➤ Problems and Developments,</li> <li>➤ New Developments in Storing.</li> <li>➤ Evaluation of Materials Management</li> <li>➤ Organization, Difficulties</li> <li>➤ Process and Criteria, Reporting and Purchasing.</li> </ul>	<p><b>Reference Text:</b> Material Management Lovely Professional University, Dr. Dilfraz Singh</p> <p><b>Activity:</b> List steps for effective stores management. Study store management practices of leading automotive companies.</p> <p><b>Home Assignment</b></p>	10
<p><b>Unit 3- Purchasing Management</b></p> <ul style="list-style-type: none"> <li>➤ Purchasing and Store-keeping:</li> <li>➤ Purchase Policy and Procedure,</li> <li>➤ Purchasing Functions of the Purchasing Department</li> <li>➤ Purchasing Procedure - Centralized and Decentralized Purchasing</li> <li>➤ Other Methods of Purchasing- Store-keeping- Organization of Store-keeping</li> </ul>	<p><b>Reference Text:</b> Production and Materials Management Directorate of distance education , Pondicherry Dr. Victor Anand Kumar and Prof. R Paneerselvam</p> <p><b>Activity:</b> Study and report high capital equipment purchasing practices worldwide.</p> <p><b>Home Assignment</b></p>	10



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**421C: Design Thinking**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- Students will be able to effectively apply the Design Thinking process, including empathizing with users, defining problem statements, generating and prototyping ideas, testing and iterating designs, and implementing solutions and be able to navigate through its various stages.
- Students will develop the skills to conduct user research, analyze and synthesize qualitative and quantitative data, and extract valuable insights about user needs, behaviors, and preferences. They will be able to apply this understanding to inform the design process and make data-driven decisions.
- Students will gain the ability to develop and evaluate innovative design solutions using Design Thinking principles and methods. They will learn to create prototypes, gather feedback, iterate on designs, and evaluate the effectiveness and impact of their solutions. They will be able to think critically, assess the feasibility of design ideas, and make improvements based on user feedback and evaluation.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Apply the Design Thinking process	1
2	Analyze and synthesize user research data	3
3	Design and evaluate innovative solutions	5

**Reference Books:**

- The Design of Everyday Things by Donald A. Norman Published by MIT Press
- Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation by Tim Brown, Harpercollins publishers
- Design Thinking: Understanding How Designers Think and Work by Nigel, Cross Bloomsbury publishers
- Design Thinking for Strategic Innovation: What They Can't Teach You at Business or Design School by Idris Mootee
- The Field Guide to Human-Centered Design by IDEO.org
- Sprint: How to Solve Big Problems and Test New Ideas in Just Five Days by Jake Knapp, John Zeratsky, and Braden Kowitz
- Designing for Growth: A Design Thinking Toolkit for Managers by Jeanne Liedtka and Tim Ogilvie, Columbia University Press
- Creative Confidence: Unleashing the Creative Potential Within Us All by Tom Kelley and David Kelley, William Collins Publication
- Design Thinking for dummies A Wiley Brand by Christian Muller-Roterberg

## Session Plan :

Topics	Readings / Activity	No. of Session
<p><b>Unit 1: Introduction to Design Thinking</b></p> <ul style="list-style-type: none"> <li>➤ Overview of Design Thinking: Definition, principles, and core concepts.</li> <li>➤ Historical background and evolution of Design Thinking.</li> <li>➤ Understanding the importance of empathy and user-centered design.</li> <li>➤ Introduction to the Design Thinking process and its various stages.</li> <li>➤ Case studies and examples showcasing successful Design Thinking applications</li> </ul>	<p><b>Reference Text</b> The Design of Everyday Things by Donald A.Norman Published by MIT Press</p> <p><b>Required Reading</b> Fundamentals of Design concept, importance and applications</p> <p><b>Case:</b> Airbnb: Explore how Airbnb utilized Design Thinking principles to disrupt the hospitality industry and create a user-centric platform for booking accommodations</p> <p><b>Home Assignment/Flipped Classroom</b></p>	10
<p><b>Unit 2: Empathize and Define</b></p> <ul style="list-style-type: none"> <li>➤ The role of empathy in Design Thinking.</li> <li>➤ Techniques for empathizing with users: conducting interviews, observations, and surveys.</li> <li>➤ Developing user personas and empathy maps.</li> <li>➤ Analyzing and synthesizing user research data.</li> <li>➤ Identifying and defining problem statements and design challenges.</li> </ul>	<p><b>Reference Text</b> Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation by Tim Brown, Harper Collins publishers</p> <p><b>Case:</b> IDEO's Shopping Cart: Investigate how IDEO applied empathy and user research to redesign the shopping cart, leading to innovative and user-friendly solutions</p> <p><b>Home Assignment/Flipped Classroom</b></p>	10
<p><b>Unit 3: Ideate and Prototype</b></p> <ul style="list-style-type: none"> <li>➤ Generating ideas and brainstorming techniques.</li> <li>➤ Techniques for divergent and convergent thinking.</li> <li>➤ Introduction to prototyping and its purpose in Design Thinking.</li> <li>➤ Low-fidelity prototyping using sketches, storyboards, and paper prototypes.</li> <li>➤ Rapid prototyping using digital tools and mockup software.</li> </ul>	<p><b>Reference Text</b> Design Thinking: Understanding How Designers Think and Work by Nigel, Cross Bloomsbury publishers</p> <p><b>Case:</b> Google's Self-Driving Car: Examine the ideation and prototyping process behind Google's self-driving car project, showcasing the iterative design and testing approach.</p> <p><b>Home Assignment/Flipped Classroom</b></p>	10
<p><b>Unit 4: Test and Iterate</b></p> <ul style="list-style-type: none"> <li>➤ The importance of testing and feedback in the design process.</li> <li>➤ Developing test plans and scenarios.</li> <li>➤ Techniques for gathering user feedback and insights.</li> <li>➤ Analyzing test results and iterating on designs.</li> <li>➤ Understanding the iterative nature of Design Thinking and the concept of failing fast.</li> </ul>	<p><b>Reference Text</b> Design Thinking for Strategic Innovation: What They Can't Teach You at Business or Design School by Idris Mootee</p> <p><b>Case:</b> Dropbox: Discover how Dropbox used user testing and feedback to iterate and refine their cloud storage platform, ultimately achieving widespread adoption</p>	10

<p><b>Unit 5: Implement and Evaluate</b></p> <ul style="list-style-type: none"> <li>➤ Strategies for implementing design solutions.</li> <li>➤ Collaborating with stakeholders and cross-functional teams.</li> <li>➤ Planning and executing pilot tests.</li> <li>➤ Evaluating the effectiveness and impact of design solutions.</li> <li>➤ Incorporating feedback and making improvements.</li> </ul>	<p><b>Reference Text Required Reading</b></p> <p><b>Case:</b> Apple's iPhone: Explore how Apple implemented user-centered design principles to create a revolutionary smartphone, emphasizing the importance of seamless user experience.</p> <p><b>Home Assignment/Flipped Classroom</b></p>	<p><b>10</b></p>
<p><b>Unit 6: Applying Design Thinking</b></p> <ul style="list-style-type: none"> <li>➤ Design Thinking in different contexts: product design, service design, social innovation, etc.</li> <li>➤ Design Thinking in entrepreneurship and business innovation.</li> <li>➤ Scaling Design Thinking within organizations.</li> <li>➤ Design Thinking ethics and considerations.</li> <li>➤ Future trends and emerging practices in Design Thinking</li> <li>➤ Storytelling, Prototyping, Business Model Design</li> </ul>	<p><b>Internal Project based on entire Course</b></p>	<p><b>10</b></p>



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**Credit – 04**

**422C: International Business**

**Duration – 60 Hours**

**Course Learning Objectives:**

The objectives of this course are to enable the students to –

- To understand the concept and importance of the International Business Environment.
- To understand the impact of international business environment in the Economic Development.
- To understand the various ways to enter in International Business and procedure to improvement of international business global level.
- To know International Business Operations and it's important for enhancing business at world level.
- To understand the Accounting in the International Business and Financial management in the International Business.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
1	Describing of concept, nature, scope, need for International Business Environment.	1
2	Analyzing the types of International Business Environment and its impact on the International Business.	3
3	Simulating the learning process of International Business Operations, Accounting in the International Business and Financial management in the International Business.	4
4	Overview and evaluation of International Business and Globalization and India.	5

**Text Book:**

- Daniels, International Business, Pearson..
- Jaiswal, International Business, Himalaya Publishing House, Bombay.
- Krugman P.R. & Obstfeld M. (2009), International Economics (theory and Policy), Pearson(Indian Edition)
- Mithani D.M., (2010), International Economics, Himalaya Publishing House, Mumbai
- Zingan M.L., (2008), International Economics, Vrinda Publications Pvt. Ltd., New Delhi.

**Reference Book:**

- International Trade and Export Management by Francis Cherunilam , Himalaya publishing House
- International Business by K Awasthappa, Mc Graw Hill
- Foreign Trade Policy and Handbook of Procedures by R. K. Jain (17th Edition 2012)
- Daniels, International Business, Pearson.
- Jaiswal, International Business, Himalaya Publishing House, Bombay.
- Krugman P. R. & Obstfeld M. (2009), International Economics (theory and Policy), Pearson (Indian Edition).

## Session Plan

Topics	Readings	No. of Session
<p><b>Unit 1 - International Business Environment</b></p> <ul style="list-style-type: none"> <li>➤ Introduction, scope and importance of International Business.</li> <li>➤ Benefits of International business environment.</li> <li>➤ Forms of International Business Environment-               <ul style="list-style-type: none"> <li>• Cross border trading) import &amp; Export)</li> <li>• Franchising</li> <li>• Licensing</li> <li>• Joint Venture</li> </ul> </li> <li>➤ Foreign direct investment (FDI)</li> </ul>	<p><b>Reference Text</b> Charles W. L., International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.</p> <p><b>Home Assignment/Flipped Classroom:</b> Describe the international Business Process and its Functions.</p>	<b>10</b>
<p><b>Unit 2 - Types of International Business Environment</b></p> <ul style="list-style-type: none"> <li>➤ Political Environment</li> <li>➤ Economic Environment,</li> <li>➤ Technological Environment,</li> <li>➤ Socio-Cultural Environment,</li> <li>➤ Competitive Environment.</li> <li>➤ The challenges of International business environment.</li> </ul>	<p><b>Reference Text</b></p> <p><b>Home Assignment/Flipped Classroom:</b> Define the International Business Environment.</p> <p><b>First Internal Test</b></p>	<b>10</b>
<p><b>Unit 3 - The Global Trade and Investment Environment</b></p> <ul style="list-style-type: none"> <li>➤ International Trade theory</li> <li>➤ The political Economy of International Trade</li> <li>➤ Foreign Direct Investment.</li> </ul>	<p><b>Reference Text</b> Daniels, International Business, Pearson. Jaiswal, International Business, Himalaya Publishing House, Bombay.</p> <p><b>Home Assignment/Flipped Classroom:</b> What is Foreign Direct Investment and its procedure?</p>	<b>10</b>
<p><b>Unit 4 - Globalization and India</b></p> <ul style="list-style-type: none"> <li>➤ Meaning of Globalization</li> <li>➤ Essential conditions for globalization</li> <li>➤ Advantage and disadvantages of globalization.</li> <li>➤ Globalization and India : Economic crisis in India (1990), The push towards Globalization</li> <li>➤ India's steps towards globalization,</li> <li>➤ Obstacles to globalization in India</li> <li>➤ Effects of globalization on Indian Economy</li> </ul>	<p><b>Reference Text</b> International Business by K Awasthappa, Mc Graw Hill Foreign Trade Policy and Handbook of Procedures by R. K. Jain (17th Edition 2012)</p> <p><b>Home Assignment/Flipped Classroom:</b> Seminar on Impacts of Globalization.</p>	<b>10</b>

<p><b>Unit 5 - International Business Operations.</b></p> <ul style="list-style-type: none"> <li>➤ Exporting, Importing and countertrade.</li> <li>➤ Global production, outsourcing &amp; Logistics.</li> <li>➤ Global Marketing &amp; R &amp; D</li> <li>➤ Global Human Resource Management</li> <li>➤ Accounting in the International Business</li> <li>➤ Financial management in the International Business.</li> </ul>	<p><b>Reference Text</b> Zingan M.L., (2008), International Economics, Vrinda Publications Pvt. Ltd., New Delhi.</p> <p><b>Home Assignment/Flipped Classroom:</b> Seminar on Importance of Human Resource in International Business.</p>	<p><b>10</b></p>
<p><b>Unit 6 - International Business: Foreign market entry principles.</b></p> <ul style="list-style-type: none"> <li>➤ Direct export.</li> <li>➤ Indirect export.</li> <li>➤ Own sales organization abroad.</li> <li>➤ Manufacturing of proper goods by a legally independent company abroad.</li> <li>➤ Foreign Direct Investment.</li> </ul>	<p><b>Reference Text</b> Mithani D.M., (2010), International Economics, Himalaya Publishing House, Mumbai</p> <p><b>Home Assignment/Flipped Classroom:</b> Describe Foreign market entry principles.</p> <p><b>Second Internal Test</b></p>	<p><b>10</b></p>





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**423C: Recent Trends in Commerce & Business**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To know the important recent trends in Commerce & Business and understand its impact on organizational success.
- To explore and apply emerging trends and digital tools in business communication, marketing, e-commerce, and social media, considering their relevance and potential benefits.
- To develop analytical and strategic thinking skills necessary for leveraging marketing analytics, data-driven decision making, and personalization techniques to enhance marketing effectiveness.
- To understand the fundamental concepts and implications of emerging technologies, such as block chain, cryptocurrency, artificial intelligence (AI), and their ethical considerations, in the context of commerce and business.
- To analyze the transformative effects of Industry 4.0 on manufacturing processes, digital transformation, and automation, and evaluate the associated challenges and opportunities.

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>CLO</b>	<b>Cognitive level</b>
<b>1</b>	Analyze and evaluate the impact of emerging trends and digital communication tools on business communication practices.	4
<b>2</b>	Apply marketing principles and strategies, including social media marketing, content marketing, and personalization techniques, to develop effective marketing campaigns.	3
<b>3</b>	Evaluate the implications of e-commerce growth and emerging technologies on logistics, supply chain management, and customer experience.	5

**Reference Books:**

- "Business Communication: In Person, In Print, Online" by Amy Newman. Publisher: Cengage Learning.
- "Digital Marketing: Strategy, Implementation, and Practice" by Dave Chaffey and Fiona Ellis-Chadwick.
- "E-commerce 2019: Business, Technology, Society" by Kenneth C. Laudon and Carol Guercio Traver. Publisher: Pearson.
- "Blockchain Basics: A Non-Technical Introduction in 25 Steps" by Daniel Drescher.
- "Industry 4.0: The Industrial Internet of Things" by Alasdair Gilchrist.
- "Social Media Marketing: A Strategic Approach" by Melissa Barker, Donald I. Barker, Nicholas F. Bormann, and Debra Zahay.

**Session Plan:**

Topics	Readings / Activity	No. of Session
<p><b>Unit 1: Trends in Business Communication</b></p> <ul style="list-style-type: none"> <li>➤ Importance of effective communication in business</li> <li>➤ Digital communication tools and platforms</li> <li>➤ Virtual meetings and remote collaboration</li> <li>➤ Cross-cultural communication in a globalized world</li> <li>➤ Business writing and documentation in the digital age</li> </ul>	<p><b>ReferenceText:</b> Business Communication: In Person, In Print, Online, Amy Newman, Cengage Learning</p> <p><b>Activity:</b> Use virtual communication channels of communication</p> <p><b>Home Assignment</b></p>	<p><b>10</b></p>
<p><b>Unit 2: Trends in Marketing</b></p> <ul style="list-style-type: none"> <li>➤ Shift from traditional marketing to digital marketing</li> <li>➤ Social media marketing and influencer marketing</li> <li>➤ Content marketing and storytelling</li> <li>➤ Personalization and customer experience</li> <li>Marketing analytics and data-driven decision making</li> </ul>	<p><b>ReferenceText</b> Digital Marketing: Strategy, Implementation, and Practice, Dave Chaffey and Fiona Ellis-Chadwick</p> <p><b>Activity :</b> Explore digital marketing practices of any ten companies.</p> <p><b>Home Assignment</b></p>	<p><b>10</b></p>
<p><b>Unit 3: Trends in e-Commerce</b></p> <ul style="list-style-type: none"> <li>➤ Growth and impact of e-commerce</li> <li>➤ Mobile commerce and m-commerce trends</li> <li>➤ Omnichannel retailing and customer journey</li> <li>➤ Emerging e-commerce technologies</li> <li>Logistics and supply chain management in e-commerce</li> </ul>	<p><b>ReferenceText:</b> Title: "E-commerce 2019: Business, Technology, Society" Author: Kenneth C. Laudon, Carol Guercio Traver Publisher: Pearson</p> <p><b>Activity:</b> Compare any four e-commerce websites / applications</p> <p><b>Home Assignment</b></p>	<p><b>10</b></p>
<p><b>Unit 5: Industry 4.0</b></p> <ul style="list-style-type: none"> <li>➤ Definition and Overview: Understanding the concept and scope of Industry 4.0.</li> <li>➤ Key Technologies: Exploring the foundational technologies driving Industry 4.0, such as Internet of Things (IoT) and connected devices.</li> <li>➤ Impact on Manufacturing and Automation: Examining how Industry 4.0 is revolutionizing manufacturing processes and enabling automation.</li> <li>➤ Digital Transformation: Understanding</li> </ul>	<p><b>ReferenceText:</b> "Industry 4.0: The Industrial Internet of Things" Author: Alasdair Gilchrist</p> <p><b>Activity:</b> Prepare comparative chart of Industry revolutions</p> <p><b>Home Assignment</b></p>	<p><b>10</b></p>

<p>the role of Industry 4.0 in driving digital transformation within organizations.</p> <ul style="list-style-type: none"> <li>➤ Challenges and Opportunities: Discussing the challenges and opportunities associated with adopting Industry 4.0</li> </ul>		
<p><b>Unit 6: Social Media</b></p> <ul style="list-style-type: none"> <li>➤ Introduction to the rise of social media and its impact on commerce and business.</li> <li>➤ Exploring the various types of social media platforms and their characteristics.</li> <li>➤ Understanding the different ways businesses can utilize social media for marketing, customer engagement, and brand promotion.</li> <li>➤ Examining the challenges and opportunities that businesses encounter when using social media as part of their strategies.</li> </ul>	<p><b>ReferenceText:</b>  “Social Media Marketing: A Strategic Approach” by Melissa Barker, Donald I. Barker, Nicholas F. Bormann, and Debra Zahay.</p> <p><b>Activity :</b>  Create / update LinkedIn account</p> <p><b>Internal Project based on entire Course</b></p>	<p><b>10</b></p>



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Credit – 02

**424C: Case Studies in Strategic Management**

Duration – 30 Hours

**Course Learning Objectives:**

- To understand the environment of business organization through practical cases.
- To solve the situational problems and understand the importance.
- To observe real life situation through cases.
- To provide an opportunity to enhance both their cooperative learning and communication skills (both oral and written) via presentations, written cases, and group interdependences.
- To provide an understanding of strategic analysis, formulation, and implementation from the general manager's perspective.

**Course Learning Outcomes:**

The successful completion of this course enables the students

CLO No.	CLO	Cognitive level
1	To integrate their knowledge and skills obtained in prior business courses and other courses in their degree plan to utilize an interdisciplinary approach to problem analysis and solution	1
2	To develop their capacity to think strategically about a company, its business position, and how it can gain and maintain a competitive advantage	3
3	To learn from others and to increase your capacity to challenge others and jointly develop strategic objectives within a multi-faceted organization	5

**Text Book:**

- Strategic Management by P.Subbarao, Himalaya pub- New Delhi

**Reference Books:**

- Strategic Management & business policy by Kazmi Azhar, Mc Graw publication
- Strategic Management by Dr. M.Jeyarathnam, Himalay publication.
- Strategic Management by Dr. Amit Chakladar, Asian book Pvt Ltd.
- Strategic Management by Anil Marthi, Academic Book publication.
- Strategic Planning by V.S. Ramaswamy, S.Namakumari, Macmillan publishing house Ltd.
- Concepts in Strategic Management and business policy by Thomas L-wheelen and J. David Hunger
- Marketing strategy & competitive positioning by Hooley – Pearson Education, Delhi.
- Strategic Management by P.Subbarao, Himalaya pub- New Delh

## Session Plan

Topics	Readings	No. of Session
<p>Comprehensive cases on various strategic based on application of strategic management must be discussed and solved, based on topics covered in paper strategic management. At least 2 cases on each topic are expected and a minimum 12 cases in all shall be studied during the semester.</p>	<p>➤ <b>Reference</b></p> <p>1-Pearce JA and Robinson RB, Strategic Management, McGraw Hill, NY.</p> <p>2-Rao VSP and Hari Krishna v, Strategic Management- Text and Cases, New Delhi, Excel Books.</p> <p>3- Fred R. David, strategic Management- Concepts and Cases, Pearson Education Inc., Notes.</p> <p>4- Johnson Gerry and sholes Kevan, Exploring corporate strategy, 6<sup>th</sup> Edition, Pearson Education Ltd.</p> <p>5- AA.Thompson and AJ. Strickland, strategic Management, Business Publications, Texas.</p> <p>6- Wheelen Thomas, L,David Hunger J, KrishRangarajan, concepts in strategic Management and Business Policy, New delhi, Pearson Education.</p> <p>7- Azhar Kazmi, Strategic Management and usiness Policy, 3rd Edition, Tata McGraw Hill.</p> <p>8- C. Appa Rao, B Parvatiswara Rao and K Sivaramakrishna, Strategic Management and business Policy, Excel Books</p> <p>9- Burt R.S Structural Holes: The social structure of competition, Harvard University Press: Cambridge.</p> <p>10- R. Srinivasan, Strategic Management, Prentic Hall of India, New Delhi.</p> <p><b>Home Assignment/ Flipped Classroom:</b>            Group discussion:            Question answers            Tests</p>	<p><b>60</b></p>



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**425: Industrial Economics-II**

**Credit – 04**

**Duration – 60 Hours**

**Course Learning Objectives:**

- To study the basic concepts of Industrialization.
- To study the performance and problems of Indian Industry Understand the advanced
- To study the impact of industrialization on Indian Economy.
- To study the government regulation of firm and industry
- To update the students about changes brought by liberalization, Privatization and Globalization
- To prepare students for good performance in competitive exams

**Course Learning Outcomes:**

The successful completion of this course enables the students

<b>CLO No.</b>	<b>Course Learning Outcomes</b>	<b>Cognitive level</b>
1	Student will be able to understand Industrialization and Industrial sector in India.	1
2	Students will understand Problems in Industrial Development in India	2
3	Students will understand role of globalization and its impact on Indian industry	4
4	Students will understand role of Industrial Labor Policy and Social Security	6

**Text Books:**

- Indian Economy-Mishra & Puri (30th Ed) Himalaya Publishing House.
- Indian Economy:Gaurav Datta & Ashwini Mahajan ,66th R.Edi. S.Chand .
- Industrial Economics - Donald H. Hay, Oxford
- Industrial Economics - R.R.Barthwal,Wiley.
- Industrial Economics- Francis Cherunilam,Himalaya .
- Industrial Economics- Singh & Siddu, Himalaya.
- Industrial Economics- Shrivastav,S Chand. Safdar Hasmi Marg; New Delhi- 110001

**Reference Books:**

- An Introduction To Industrial Economics P.J.Divine,R.M.Jones, N.Lee,W.J.Tyson, George Allen & Unwin
- (1976)
- The Indian Journal Of Industrial Relations- A Review Of Economic & Social Development, Shree Ram Center ForIndustrial Relation & Human Resources,
- Barthwal R.R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
- Cherunilam, F. (1994), Industrial Economics: Indian Perspective (3rd Edition),
- Singh, A and A.N. Sandhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
- Jain S.C. Industrial Economics, (Edition: First, 2019), Publisher: Kailash
- Pustak Sadan,30 Shah Building, Hamidia Road, Bhopal (M.P.)

**Session Plan:**

Topic	Readings	No. of Session
<b>Unit. 1. - Industrialization&amp; Industrial Sector in India</b> <ul style="list-style-type: none"><li>➤ The Role of Industrialization.</li><li>➤ Review of Industrial Development in India.</li><li>➤ Phases of Industrial Development in India.</li><li>➤ Pattern of Industrial Development In India.</li><li>➤ Private Sector in India : Role, Private Sector Corporate Giants, Role, Performance.</li><li>➤ Public Sector in India: Role, Important Public Sector Enterprises &amp; Performance.</li><li>➤ Large And Small Scale Industries: Role and Performance.</li><li>➤ Some Major Industries In India.</li></ul>	<b>Reference Text</b> Indian Economy by Datt and Sundharam, S Chand Publication <b>Home Assignment/ Flipped Classroom:</b> Describe the role of Public sector and private sector in Industrial sector in India.	<b>10</b>
<b>Unit. 2. - Performance &amp; Problems of Indian Industry</b> <ul style="list-style-type: none"><li>➤ Performance &amp; Problems of Industrial Development in India Economic Crisis and Structural Changes in Industries after 1991.</li><li>➤ Problems of Private Sector Enterprises in India.</li><li>➤ Problems of Public Sector Enterprises in India.</li><li>➤ Performance &amp; Problems of Small, Scale Industries in India.</li><li>➤ Industrial Sickness: Definition, Magnitude, Causes, Consequences and Remedial Measures. Problems of Dispersal and Decentralization of Industries. Need of Balanced Regional Development of Industries Government Measures towards Balanced Regional Development of Industries.</li></ul>	<b>Reference Text</b> Indian Economy-Mishra & Puri (30th Ed) Himalaya Publishing House <b>Home Assignment/ Flipped Classroom:</b> Group discussion on Impact of NEP on Industrial Sector. What is meant by industrial sickness? State the causes of industrial Sickness?	<b>10</b>
<b>Unit. 3. - Government Regulation of firms and Industry</b> <ul style="list-style-type: none"><li>➤ Regulation: Meaning, Need and Tools of Regulation.</li><li>➤ Government Regulation of Industry.</li><li>➤ Regulation of Firms with Market Power under Symmetric Information.</li><li>➤ Regulation Under Asymmetric Information.</li><li>➤ The Industries (Development and Regulation) Act, 1951.</li><li>➤ Industrial Regulation Authorities in India: Objectives, Role &amp; Functions.</li></ul>	<b>Reference Text</b> Industrial Economics- Singh & Siddu, Himalaya. <b>Home Assignment/ Flipped Classroom:</b> What is meant by regulation? Explain the need and tools of Government regulation? Write the objectives, of Industrial regulation Authorities?	<b>08</b>
<b>Unit. 4. - Government Deregulation of firms and Industry</b> <ul style="list-style-type: none"><li>➤ Deregulation: Meaning and Its Rationale.</li><li>➤ Deregulation , Liberalization, Privatization&amp; Globalization.</li><li>➤ Advantages and Disadvantages of Deregulation</li><li>➤ Privatization: Evolution of Privatization Policy In India &amp; Its Methods.</li><li>➤ Critique of Privatization &amp; Disinvestment.</li><li>➤ Competition Policy: Objectives , Difficulties &amp; Policy In Practice.</li></ul>	<b>Reference Text</b> Indian Economy: Gaurav Datta & Ashwini Mahajan, S.Chand <b>Home Assignment/ Flipped Classroom:</b> Explain the Privatization and Disinvestment Policy in India after 1991	<b>08</b>

<p><b>Unit. 5. - Globalization and the Indian Industry</b></p> <ul style="list-style-type: none"> <li>➤ Globalization: Meaning &amp; Steps Towards Globalization in India</li> <li>➤ Effects of Globalization On Indian Firms &amp; Industries.</li> <li>➤ Foreign Capital , Foreign Direct Investment &amp; Multinational Corporations In India.</li> <li>➤ A Critical Appraisal of MNCs Operations In India.</li> <li>➤ Control Over MNCs.</li> <li>➤ Foreign collaborations in India.</li> <li>➤ Debate over Nationalism V/S Globalization.</li> </ul>	<p><b>Reference Text</b> Indian Economy by Datt and Sundharam, S Chand Publication</p> <p><b>Home Assignment/ Flipped Classroom:</b> Explain the Effects of Globalization on Indian Firms &amp; Industries. Seminar on Foreign direct investment in India</p>	<p><b>12</b></p>
<p><b>Unit. 6. - Industrial Labor Policy, Social Security</b></p> <ul style="list-style-type: none"> <li>➤ Features of Indian Industrial Labor.</li> <li>➤ Productivity of Industrial Labor.</li> <li>➤ Demand For Labor &amp; Supply of Labor &amp; Determination of Wages</li> <li>➤ Labour Welfare &amp; Social Security.</li> <li>➤ Labor Wage Policy in India.</li> <li>➤ social security instruments.</li> <li>➤ Current Trends in Collective Bargaining.</li> <li>➤ Growth, Pattern, Structure and Achievements of Labor Union in India. <ul style="list-style-type: none"> <li>• Magnitude &amp; Causes of Industrial Disputes.</li> <li>• Settlement of Industrial Disputes : Policy of Government.</li> <li>• Social Security Measures In India.</li> <li>• Exit Policy and Right To Strike.</li> </ul> </li> </ul>	<p><b>Reference Text</b> Industrial Economics- Singh &amp; Siddu, Himalaya.</p> <p><b>Home Assignment/ Flipped Classroom:</b> Explain the Labor Wage Policy in India? State the causes of industrial disputes? Write the social security measures in India?</p>	<p><b>12</b></p>





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**426: Internship in Industry & Project Submission**

**Credit – 04**

**Duration – 60 Hours**

The inclusion of project work in the course curriculum of the M.Com programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of project work is to inculcate the element of research work challenging the potential of learner as regards to his/her eager to enquire and ability to interpret particular aspect of the study in his/ her own words. It is expected that the guiding teacher should undertake the counselling sessions and make the awareness among the learners about the methodology of formulation, preparation and evaluation pattern of the project work.

The objective of the internship program is to provide an exposure to students to real life work situations relevant to Industry and Business arena and strengthen conceptual knowledge gained in the 1st year. Each student is to be put under the guidance of a project guide and an Executive/officer of the Institution where he/she undergoes internship. On the basis of internship experience, an Internship-cum- Project Report is to be prepared under the guidance of an assigned faculty by each student and the same be submitted to the University.

The Report is to be assessed separately by an internal and an external examiner. The Internshipcum-Project Report is to carry 40 marks. A Viva Voce is also to be conducted to examine the knowledge and exposure gained by each student through the Internship Program and the Project Report. The Head of the Department, the external examiner and the internal examiner constitute the Viva Voce Board. The Viva Voce carries 60 marks. The internal examiner shall be normally, the assigned faculty guide. The course carries three credits.

### **Work Load**

Work load for Project Work is 01 (one) hour as per assigned student per week for the teacher. The learner shall do field work and library work in the remaining 03 (three) hours per week.

### **General guidelines for preparation of project work**

It is mandatory for student to undertake a minimum 20 days/ 100 hours of Internship with an Organisation/ NGO/ Charitable Organisation/ Private firm.

A project report has to be brief in content and must include the following aspects:

- The project topic may be undertaken in any area of **major Courses**.
- Each of the learners has to undertake a Project individually under the supervision of a teacher-guide.
- The learner shall decide the topic and title which should be specific, clear and with definite scope in consultation with the teacher-guide concerned.

## **Model structure to be followed to maintain the uniformity for Project Report submission**

Chapter No. 1: Introduction

Chapter No. 2: Research Methodology

Chapter No. 3: Literature Review

Chapter No. 4: Data Analysis, Interpretation and Presentation

Chapter No. 5: Conclusions and Suggestions

• Bibliography

• Appendix

### **The project report shall be prepared as per the broad guidelines given below:**

- ❖ Font type: Times New Roman
- ❖ Font size: 12-For content, 14-for Title
- ❖ Line Space : 1.5-for content and 1-for in table work
- ❖ Paper Size: A4
- ❖ Margin : in Left-1.5, Up-Down-Right-1
- ❖ The Project Report shall be bounded.
- ❖ The project report should be 30 to 50 pages

### **The Project Report shall be evaluated in two stages viz.**

#### **Evaluation of Project Report (Bound Copy) 40 Marks**

- Introduction and other areas covered 10 Marks
- Research Methodology, Presentation, Analysis and interpretation of data 20 Marks
- Conclusion & Recommendations 10 Marks

#### **Conduct of Viva-voce 60 Marks**

- In the course of Viva-voce, the questions may be asked such as importance / relevance of the study, objective of the study, methodology of the study/ mode of Enquiry (question responses) 20 Marks
- Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study 20 Marks
- Overall Impression (including Communication Skill)20 Marks

#### **Passing Standard**

- ❖ In case of failing in the project work, the same project can be revised for ATKT
- ❖ Absence of student for viva voce: If any student fails to appear for the viva voce on the date and time fixed by the department such student shall appear for the viva voce only along with students of the next batch.