

BHAKTA KAVI NARSINH MEHTA UNIVERSITY



FACULTY OF COMMERCE

SYLLABUS

FOR

M.COM. (CBCS PROGRAMME)

(BASED ON UGC-CBCS-2015 GUIDELINES)

SEMESTER - 1

(CHOICE BASED CREDIT SYSTEM)

Effective From June-2018

Bhakta Kavi Narsinh Mehta University

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**Structure & Syllabus based on UGC guidelines CBCS Programme for M.COM. -
Commerce Faculty M.Com. Semester-1
(Effective from June - 2018)**

No.	Course Type	Course/Paper Title	Credit	For Regular Students		
				Internal Marks	University Exam Marks	University Exam Time
1	Core	Business Research	5	30	70	2:30 Hrs.
2	Core	Managerial Economics	5	30	70	2:30 Hrs.
3	Core	Accounting for Management	5	30	70	2:30 Hrs.
4	Core	Marketing Management	5	30	70	2:30 Hrs.
5	Core	Management of Self & Career	5	30	70	2:30 Hrs.

**Evaluation Scheme and Marks Distribution
of
Commerce Papers for Regular Students Only
EFFECTIVE FROM: JUNE-2018 FOR**

INTERNAL ASSESSMENT [30 Marks]		
No.	Particulars	Marks
1	Assignments, MCQ, Seminar	30
ASSESSMENT [70 Marks]		
Que. No.	Particulars	Marks
1 OR 1	QUESTION (From Unit 1)	20
2 OR 2	QUESTION (From Unit 2)	20
3 OR 3	QUESTION (From Unit 3)	15
4 OR 4	QUESTION (From Unit 4)	15
		70
Total Marks		100

SYLLABUS

For

M.COM.

Semester - 1

(Effective from June - 2018)



**M.COM. (CBCS) SEM-1 New Course-Titles For
Regular and External Students Effective
From: JUNE - 2018**

M.COM. [CBCS] Semester - 1		
1	Core	Business Research

Name of the Course : **Business Research**
Course credit : 05
Teaching Hours : 75 (Hours)
Total marks : 100

Objectives: To equip and orient the students towards research.

Unit	Content	No. of Lectures
1	Business research - A theoretical framework : Concept of business research-importance of research in business decisions-business research process	21
2	Data collection in business research : Methods and techniques of data collection-Sampling and sampling design-Questionnaire designing and development-Attitude measurement and scaling.	20
3	Organization of business research & Sampling: Defining business research problem-Formulation of hypotheses, testing of hypotheses, experimental design-Sampling Techniques	17
4	Quality Characteristics and Quality Control Charts: Causes of variations in quality characteristics-Quality control charts - Its purpose and logic -Construction of Control Charts -Computing the Control Limits-Variable chart (Variable chart, Range Chart)- Fraction defectives chart (p-chart)-Number of defectives chart (np- chart)-Number of defectives per unit chart (c-chart)-Typical examples	17
Total Lectures		75

Important Instructions for paper setter: -

Paper setter has strictly instructed to follow the following instruction of structure of a question paper while setting the University examination question paper for regular and external candidates.

UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

1. C. R. Kothari Research Methodology /Wiley Eastern)
2. Dr. S. Shajahan Research Methodology Jaico Publishing House
3. S. P. Gupta Statistical Methods ,Sultan Chand
4. William G. Zikm, Business Research Methods, The Dryden Press, New York.
5. Green Paul, Full Donald, Research for Marketing Decisions, Holt Rinehart and Winston, New York.
6. Rigby Paul H., Conceptual Foundation of Business Research, Wiley and Sons, New Delhi.
7. Clover Vernon T. & Howard Basley, Business Research Methods, Ohio Grid pub. Clumbus.
8. Michel V.P., Research Methodology in Management, Himalaya, Bombay.
9. Emory C. William, Business Research Methods, Macmillan Publishing Co., New York.
10. Richard Levis, Statistics for Management, PHI, New Delhi.
11. Berenson, Canol and Raymond Colton, Research and Report Writing for
12. Business and Economic, Random House, New York.
13. Edward F. Reading in Market Research, The British Market Research Bureau, London.
14. Robert Ferber, Handbook of Marketing Research, McGraw Hill, New York.

Note: Latest edition of the reference books should be used.

M.COM. [CBCS] Semester - 1		
2	Core	Managerial Economics

Name of the Course : **Managerial Economics**

Course credit : **05**

Teaching Hours Total : **75 (Hours)**

marks : **100**

COURSE OBJECTIVE

- > To provide basic knowledge basic concepts of managerial economics.
- > To make enable students for understanding application/working of managerial economic Concepts and tools in actual conditions.
- > To develop/enhance ability of student to take accurate decisions on basis of knowledge of Principles, concepts and tools of managerial economics.

Unit	Content	No. of Lectures
1	Nature and Scope of Managerial Economics: 1.1 Objective of a firm, Economics theory and managerial theory 1.2 Managerial economist's role and responsibilities 1.3 Fundamental economic concepts, incremental principle, opportunity cost principle discounting principle, Equ-marginal principle.	21
2	UNIT-2, Demand forecasting and demand analysis: 2.1 Elasticity of demand- its meaning and importance, 2.2 Price elasticity, Income elasticity 2.3 Cross elasticity, Using elasticity in managerial decisions 2.4 Demand estimation for major consumer durable and non-durable products 2.5 Demand forecasting techniques.	20
3	UNIT-3, Production and cost Function 3.1 Production function - Meaning and its Nature 3.2 Short and Long Run Production Function 3.3 Optimum input combination 3.4 Production Function for two variable inputs 3.5 Equilibrium of Firm with help of ISO quant curve and ISO cost curve 3.6 Production Possibility Curve	17
4	UNIT-4, Price Determination under Different Market Conditions: 4.1 Characteristics of deferent market structures 4.2 Price determination and firm's equilibrium in short-run and long-run under perfect competition, Monopoly, monopolistic competition and oligopoly 4.3 Methods of price Determination in practice, Pricing of multiple products, Price discrimination, International price discrimination and dumping, Cost plus pricing system, Pioneering pricing policy	17
Total Lectures		75

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Reference Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons. New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Y.K: Indian Development Planning and Policy, Vikas Pub, New Delhi
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication, NewDelhi.
7. Govt. of India: Economic Survery, various issues.
8. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi.
9. Ramaswamy, V.S. and Nama Kumari: Stretegic Planning for Corporate Success, Macmillan, New Delhi.
10. Sengupta N. K.: Government and Business in India, Vikas Publication, New Delhi.

M.COM. [CBCS] Semester - 1		
Core	3	Accounting for Management

Name of the Course **Accounting For Management**

Course credit 05

Teaching Hours 75 (Hours)

Total marks 100

Objectives: The objective of this course is acquainting students with the accounting concepts, tools and techniques for managerial decisions.

Unit	Content	No. of Lectures
1	<p>Budgeting and Budgetary Control: Introduction-Meaning and Definition of Budget, Budgeting and Budgetary Control - Budget Centre, Operation Chart, Budget Committee, Budget Manual, Budget Period, Principal Budget Factors - Budgeting and Budgetary Control: Objectives, Scope-operations and prerequisites, Importance, Advantages and Limitations - Types of budgets: Functional Budgets, Cash Budget and Master Budget, Fixed and Variable Budget - Zero Base Budgeting- Practical Questions of functional budgets and master budget. (excluding fixed and flexible budgets)</p>	21
2	<p>Decision Analysis under Differential Costing: Introduction, Meaning and Characteristics-Different type of Cost- Difference between Marginal & Differential Cost Practical Questions Analysis and Applications of; Make or Buy decisions-Determination of sales Mix & Volume of sales-Discontinuance of a product line-Equipment replacement decision-Shut down or continue-Introducing a new product & new market-Own or Hire-Retain or Replace-Accept or Reject order-Sell or Process</p>	20
3	<p>Decision Analysis under Marketing Strategies: Introduction-Meaning and Managerial Accounting Application of Decision analysis and Marketing Strategies Practical Questions relating to; Product Development-Internal Transfer Versus Sale-Variation in Selling Price-Own Sales force Versus Agents-Evaluation of Alternative Offers-Evaluation of sales staff</p>	17

4	Emerging Issues: [A] Value Analysis and Value Chain Engineering: Introduction-Meaning-Impact of Value Engineering on Profit- Distinction: Value Analysis and Value Chain Engineering - Programme of Value Engineering - Importance and Advantages [B] Life Cycle Costing: Introduction-Meaning-Characteristics of Product Life Cycle-Phases (Stages) in Product Life Cycle-Product Life Cycle & Cost Control-Brief concept of Project Life Cycle Costing [C] Quality Costing: Introduction Meaning and Definition of Quality - Need and Importance of Quality-Concept of Quality Costing- Classification of Quality Costing-Report of Quality Costing-Actions to reduce Quality Cost.	17
	Total Lectures	75

Important Instructions for paper setter: -

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UNIVERSITY EXAMINATION		
Sr. No.	Particulars	Marks
1	PRACTICAL QUE - 1 (From Unit 1) (OR) PRACTICAL QUE - 1 (From Unit 1)	20
2	PRACTICAL QUE - 2 (From Unit 2) (OR) PRACTICAL QUE - 2 (From Unit 2)	20
3	PRACTICAL QUE - 3 (From Unit 3) (OR) PRACTICAL QUE - 3 (From Unit 3)	15
4	QUESTION - 4 (From Unit 4) (OR) QUESTION - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
2. Management Accounting: Maheshwari S.N. & S.N. Mittal Mahavir Book Depot, New Delhi.
3. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
4. Principles of Management Accounting: Manmohan S. N. Goyal
5. Management Accounting: Moore, Carl L, Jaediche Robert K.
6. Advanced Management Accounting: Ravi M. Kishore
7. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar
8. Practical Costing by P.C. Tulsian (Vikas Publishing House Pvt. Ltd)
9. Cost Accounting, by Jawahar Lal, McGraw Hill Education

10. Theory and Problems in Cost Accounting by M.Y. Khan, P.K. Jain (Tata McGraw Hill Pub.)
11. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
12. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
13. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
14. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
15. Management Accounting: Goel, Rajiv, International Book House,
16. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.

Note: Latest edition of the reference books should be used.

	formats; Retail theories; Retailing strategies; Non-Store retailing; Wholesaling-nature and importance, types of wholesalers; Developments in retailing and wholesaling in Indian perspective.	
4	Promotion Decisions: Role of promotion in marketing; Promotion methods; Integrated Marketing Communication - Concept; Communication process and promotion; Determining promotion mix; Factors influencing promotion mix; Developing advertising campaigns. Ethical issues in promotion decisions	17
Total Lectures		75

[Note: Class discussions to be supported by relevant case studies] important instructions for paper setter: -

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3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
Total Marks for Regular Students		70

Suggested Readings and Reference Books:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson.
2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, *Mktg*, Cengage Learning.
3. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, *Marketing Concepts and Cases*, Tata McGraw Hill (Special Indian Edition).
4. Czinkota, Miachel, *Marketing Management*, Cengage Learning.
5. Kazmi, SHH, *Marketing Management Text and Cases*, Excel Books.
6. Kumar, Arun and N. Meenakshi, *Marketing Management*, Vikas Publishing House.
7. Zikmund, William G. and Michael D'Amico, *Marketing: Creating and Keeping Customers in an E- Commerce World*, South-Western College Pub.

Note: Latest Editions of the above books may be used.

M.COM. [CBCS] Semester - 1		
5	Core	Management of Self & Career

Name of the Course : Management of Self & Career : 05
Course credit : 75 (Hours)
Teaching Hours Total : 100
marks

Objective: This course aims to enable the students' understanding about the concepts of personality/self and appreciate the need for personality/ self development as well as managing their careers using through it.

Unit	Content	No. of Lectures
1	Personality Development and Career advancement: Introduction, Five pillars, Self Introspection, Self Assessment, Self Appraisal, Self Development and Self Interrogation	21
2	A new approach to Self Identification and Self Assessment: Introduction, Self Centric Process, Self Belief System, Self Concept System, Scale of Assessment, Self Qualifying Factors, Self Identification Matrix, Packaging of Self Identity	20
3	Personal Mission: Introduction, Need for setting a Its Process, Winning Factors for a Personal Mission, Multi dimensional aspects of Human Dispensation affecting a Personal Mission, Characteristics of a Personal Mission, Brain- Mind -Body's Combined Relation with Attributes	17
4	Advising and Counselling: Introduction, Modality and Mechanics of Advising and Counselling, Challenges for Managing a Career in the 21 st Century, Managing Success in your Career	17
Total Lectures		75

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Sr. No.	Particulars	Marks
1	QUE - 1 (From Unit 1) (OR) QUE - 1 (From Unit 1)	20
2	QUE - 2 (From Unit 2) (OR) QUE - 2 (From Unit 2)	20
3	QUE - 3 (From Unit 3) (OR) QUE - 3 (From Unit 3)	15
4	QUE - 4 (From Unit 4) (OR) QUE - 4 (From Unit 4)	15
	Total Marks for Regular Students	70

Suggested Readings and Reference Books:

Omkar, R.M.; Personality Development & Career Management, S. Chand and Co. Ltd New Delhi

Note: Latest edition of Reference books may be used.