

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's**

**New Arts, Commerce and Science College, Ahmednagar**

**(Autonomous)**

**(Affiliated to Savitribai Phule Pune University, Pune)**



**Choice Based Credit System (CBCS)**

**Master of Commerce (M. Com.)**

**Syllabus**

**M. Com.**

**Implemented from**

**Academic year 2021 -22**

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's**  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Board of studies in Commerce and Management**

Sr. No.	Name	Designation
1.	Dr. S. B. Kalamkar	Chairman
2.	Prof. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. V. R. Humbe	Academic Council Nominee
6.	Dr. M. M. Deshmukh	Academic Council Nominee
7.	Dr. P. V. Sahte	Vice- Chancellor Nominee
8.	Prof. M. N. Tapkire	Alumni
9.	Mrs. Vanita Shripat	Industry Expert
10.	Prof. S. A. Tarte	Member(co-opt)
11.	Prof. A. A. Kulkarni	Member(co-opt)

**Ahmednagar Jilha Maratha Vidya Prasarak Samaj's**  
**New Arts, Commerce and Science College, Ahmednagar**  
**(Autonomous)**  
**Board of studies in Costing, Accounting, taxation and Law**

Sr. No.	Name	Designation
1.	Prof. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Prof. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M. D. Sayyad	Vice- Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranik	Industry Expert

● **Prologue/ Introduction of the programme:**

With the vision “to nurture the young brains, to make them better employable and socially responsible citizens by encapsulating them with the right set of knowledge for a better tomorrow”, the college focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open-mindedness, equitability and perseverance. The M.Com.programme aims to provide:

- A conducive environment that holistically engages students through an all-encompassing knowledge impartation,
- Research orientation,
- Developing entrepreneurial skills,
- Sound theoretical foundation,
- Formulating business problems and providing innovative solutions thus molding them into future visionaries, management leaders that are compassionate yet efficient.

The M.Com.course provides an extreme and rigorous base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of managerial cadre in business and industry. M.Com.Course offers research in diverse areas of Commerce discipline and has a large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. The College aligns itself with the overall vision of the University i.e. to touch the lives of every student by inculcating prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com.Course attempts to kindle their sense of —responsibility, honesty, conscience, justice — and above all commitment to human values. M.Com.students form the core of our existence as an institution and are geared up to be passionate about their dreams and make their family and society proud of their achievements.

In the light of augmentation in the field of commerce and business, the overall structure of the course has been changed to widen the scope and depth of the course and inclusion of research paradigms of commerce stream. Further, the overall structure has been improved to provide an insight of research in commerce and interdisciplinary areas and to facilitate those students aspiring for pursuing research.

The two year M.Com.degree programme is divided into four semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline-specific electives, generic electives and skill enhancement courses. Students are required to complete practical and add on courses. The aspirants can select their specialization in the subject of Advanced Cost Accounting and or Advanced Marketing Technique as per their choice.

This M.Com.Course aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence.

● **Programme outcomes (Pos) (M.Com.)**

1. Students can independently start their own Business
2. Students can get thorough knowledge of Costing Techniques and their practical application in their own business.
3. The programme will help the students to impart relevant skills and competencies necessary to undertake professional certifications, higher education, entrepreneurial activities and employment.
4. It will develop the ability to present ideas effectively in multicultural and contextual spaces.
5. The course will nurture skills to contribute effectively towards societal development.
6. It will recognize the need for and importance of life-long learning for personal and professional growth.
7. This course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students. The curriculum helps instill learnability among students for upskilling and reskilling even in later part of life.

## **Faculty of Commerce and Management**

### **Master of Commerce (M. Com.)**

#### **Rules and regulation**

1. The M. Com. Programme is of 2 academic years and 4 semesters. The minimum total number of credits requirements programme is 72 credits and 10 additional non CGPA credits for grades.
2. The M. com degree will be awarded to the students who complete a total of 72 credits in a minimum of two years by completing an average of 18 credits per semester and 10 additional grade-based non CGPA credits during two years.
3. Each theory credit is equivalent to 15 clock hours of teaching and each practical credit is equivalent to 30 clock hours teaching in a semester.
4. Semester Grade Point Average (SGPA) will be calculated based on 18 credits and Final Cumulative Grade Point Average (CGPA) will be calculated based on 72 credits of all four semesters.
5. The duration of each theory semester is 15-18 weeks in which at least 12-week classroom teaching and 03 weeks of continuous internal assessment is a must.
6. The duration of each practical semester is 15 to 18 weeks in which at least a 14-week laboratory session and one week of internal evaluation including viva and journal certification is a must.
7. The student can complete the two-year degree programme in a maximum of four years by completing a certain number of credits in each semester. This rule does not apply to practical courses, as a student needs to opt for practical courses in the two years of the degree programme only.
8. Discipline-Specific Core Courses (DSCC) are compulsory.
9. Students are allowed to opt for the Generic Elective (GE) and project credits from other departments than where he/she is registered for M.Com. Students are also allowed to take all the courses/credits from their parent department.

### Distribution of credits

Type of Courses	Total Credits	Credits/ semester
Discipline Specific Core Courses (DSCC)	48	12
Discipline Specific Elective Courses (DSEC)	16	04
Generic Elective (GE)	06	02 (I, II and III Semester)
Project Work/ Internship (DSCC)	02	02 (only IV Semester)
<b>Total</b>	<b>72</b>	<b>22</b>

### Master of Commerce (M. Com) Course Distribution

Class	Semester	Subjects	Courses	DSCC	DSEC	GE	Project	Total Credits
				T				
M. Com. I	I	01	05	03	01	01		18
M. Com. I	II	01	05	03	01	01		18
M. Com. II	III	01	05	03	01	00		18
M. Com. II	IV	01	05	03	01	00	01	18
								72

### Master of Commerce ((M. Com) Credit Distribution

Class	Semester	Subjects	Courses	DSCC		DSEC		GE		Project	Total Credits
				T	P			T	P		
M. Com I	I	01	06	12	00*	04	00*	02	00*		18
M. Com I	I	01	06	12	00*	04	00*	02	00*		18
M. Com II	III	01	06	12	00*	04	00*	02	00*		18
M. Com II	IV	01	06	12	00*	04	00*	00	00*	02	18
				48	00*	16	00*	06	00*	02	72

\* Practical credits as per the design of the Board of Studies.

### Distribution of Credits

Class	Semester	DSCC	DSCC	GE	Project
M. Com I	I	DSCC- 01 (04)	DSEC-01 (04)	GE -01 (02)	NA
M. Com I	I	DSCC- 02 (04)			
M. Com I	I	DSCC -03 (04)			
M. Com I	II	DSCC - 04 (04)	DSEC-02(04)	GE -02 (02)	NA
M. Com I	II	DSCC - 05 (04)			
M. Com I	II	DSCC - 06 (04)			
M. Com II	III	DSCC - 07 (04)	DSEC-03 (04)	GE -03 (02)	NA
M. Com II	III	DSCC - 08 (04)			
M. Com II	III	DSCC - 09 (04)			
M. Com II	III	DSCC - 10 (04)	DSEC-04 (04)	NA	Project (02)
M. Com II	IV	DSCC – 11 (04)			
M. Com II	IV	DSCC – 12 (04)			

The students need to complete the DSCC credit from the parent department and GE and Projects/ Internship credits can be earned from any department from the college or industry.

### Structure of CGPA and Marking Scheme of CBCS for Postgraduate Commerce Programmes

#### Semester -I

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
I	DSCC -01	Theory	X	04	30	70	100
I	DSCC -02	Theory	X	04	30	70	100
I	DSCC -03	Theory	X	04	30	70	100
I	DSEC -01	Theory	X	04	30	70	100
I	GE -01	Theory	X	02	15	35	50
	Semester Total			18	135	315	450



### Semester -II

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
II	DSCC-04	Theory	X	04	30	70	100
II	DSCC-05	Theory	X	04	30	70	100
II	DSCC-06	Theory	X	04	30	70	100
II	DSEC-02	Theory	X	04	30	70	100
II	GE -02	Theory	X	04	15	35	50
Semester Total				18	135	315	450

### Semester -III

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
III	DSCC- 07	Theory	X	04	30	70	100
III	DSCC-08	Theory	X	04	30	70	100
III	DSCC-09	Theory	X	04	30	70	100
III	DSEC-03	Theory	X	04	30	70	100
III	GE -03	Theory	Research Methodology	02	15	35	50
Semester Total				18	135	315	450

### Semester -IV

Semester	Course Code	Type of Course	Course Name	Credits	Maximum Internal Marks	Maximum External Marks	Total
IV	DSCC-10	Theory	X	04	30	70	100
IV	DSCC-11	Theory	X	04	30	70	100
IV	DSCC-12	Theory	X	04	30	70	100
IV	DSEC- 04	Theory	X	04	30	70	100
IV	Project/Internship	Practical	X	02	15	35	50
Semester Total				18	135	315	450
Total				72	540	1260	1800

1. The mechanism for workload computation:
  - a. 01 credit is equivalent to a 01-hour theory lecture per week
  - b. 01 credit is equivalent to a 02-hour duration per week

### Additional Credits for All PG Programmes

Sr. No.	Title	Credits	Remark
1.	Constitution of India / Ethics and Values: Semester -I	02	Compulsory
2.	Human Rights; Semester II	02	Compulsory
3.	Cyber Security: Semester III	02	Compulsory
4.	Intellectual Property Rights: Semester IV	02	Compulsory
5.	Completion of SWAYAM/MOOC course	02	Optional
6.	Completion of skill-based certificate course at the college level	02	Optional
7.	State/ National / International Level Medal/Award for curricular /Extracurricular/ Cultural/ Sports and Games activities	02	Optional
8.	Prize in curricular/ extracurricular/ cultural activities at college level/University level	01	Optional
9.	Any other curricular/ Co-curricular activity equivalent to 30 contact hours decided by BoS and approved by the Academic Council	02	Optional
10.	Book Review on book suggested by Academic Council	02	Optional

## Programme Structure and Course Titles

Sr. No.	Class	Semester	Course Code	Course Title	Credits
1.	M.Com.	I	MCOM-111 T	Management Accounting	04
2.	M.Com.	I	MCOM-112 T	Strategic Management	04
3.	M.Com.	I	MCOM-113 T	Advanced Cost Accounting	04
4.	M.Com.	I	MCOM-114 T	A. Costing Technique Examinations and Responsibility Accounting B. Marketing Techniques.	04
5.	M. Com	I	MCOM-115 T	Financial Planning	02
6.	M.Com.	II	MCOM-211 T	Financial Analysis and Control	04
7.	M.Com.	II	MCOM-212 T	Industrial Economics	04
8.	M.Com.	II	MCOM-213 T	Application of Cost Accounting	04
9.	M.Com.	II	MCOM-214 T	A. Cost Control and Cost System B. Service Marketing	04
10.	M.Com.	II	MCOM-215 T	Organisation Behaviour	02
11.	M.Com.	III	MCOM-311 T	Business Finance	04
12.	M.Com.	III	MCOM-312 T	Research Methodology for Business	04
13.	M.Com.	III	MCOM-313 T	Cost Audit	04
14.	M.Com.	III	MCOM-314 T	A. Management Audit B. International Marketing	04
15.	M.Com.	III	MCOM-315 T	Skill Development-I	02
16.	M.Com.	IV	MCOM-411 T	Capital Market and Financial Services	04
17.	M.Com.	IV	MCOM-412 T	Industrial Economic Environment	04
18.	M.Com.	IV	MCOM-413 T	Indian Financial System in Modern Banking	04
19.	M.Com.	IV	MCOM-414 T	A. Recent Advances in Cost Auditing and Cost System B. Recent Advances in Marketing	04
20.	M.Com.	IV	MCOM-415 PR	Project Work/ Case Studies	02

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Syllabus of M.Com**

**Board of Studies in Costing, Accounting, Taxation and Law**

M.Com	Semester –I
<b>Course Code: MCOM-111 T</b>	<b>Title of the Course: Management Accounting</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. It will develop the abilities of learners to analyze the financial statements.
3. It will enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. It will make the students develop competence with their usage in managerial decision making and control.
5. It will help to understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
6. It will create understanding of the concept Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

**Detailed Syllabus:**

**Unit I: Accounting for Emerging Sectors (15)**

1. Limitations of conventional Financial Accounting
2. Emergence of Management Accounting and Cost Accounting
3. Advantages of Management Accounting and Cost Accounting
4. Distinction between Management Accounting and Cost Accounting
5. Management Accounting as a decision making tool.

**Unit II: Application of Management Accounting Techniques (15)**

1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors
2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing
3. Techniques and Managerial Cost Accounting
4. Standardization of Accounting System
  - a. Fixed and Variable Cost Analysis

- b. Application of Fixed and Variable Cost Analysis technique in decision making process

**Unit III: Capital Budgeting Decision (15)**

Meaning, Definition of Capital Budgeting, Time value of money. Tools of evaluation of the project based on traditional techniques and modern techniques - ARR, Payback Period, Discounted Payback Period, NPV, PI & IRR

**Unit IV: Working Capital Management (15)**

1. Concept and definition of working capital,
2. Determination of Working capital, Assessment of Working Capital needs
3. Study of components of working capital such as cash management
4. Accounts receivable management and inventory management.
5. Assessment of Working Capital Needs ( Practical Problem)

**Suggested Readings :**

1. Management Accounting ,P.C. Tulsian,Tata McGraw Hill Publishing Company New Delhi
2. Management Accounting A.Mukherjee & M. Hanif,Tata McGraw Hill Publishing Company, New Delhi
3. Management Accounting,S. N. Maheshwari & S.K. Maheshwari,Vikas Publishing House Pvt. Ltd. New Delhi
4. Advanced Accounting M. C. Shukla & S.P. Gerwal S. Chand and Co. Ltd. New Delhi
5. Advanced Accountancy S.P. Jain & K.N. Narang Kalyani Publishers New Delhi
6. Advanced Accountancy R.L. Gupta & M. Radhaswamy S. Chand and Co. Ltd. New Delhi
7. Advanced Accounting Dr. Sadashiv Sirgave Success Publications Pune
8. Principles of Management Accounting, S. N. Maheshwari Vikas Publishing House Pvt. Ltd. New Delhi
9. Management Accounting, I.M. Pandey Vikas Publishing House Pvt. Ltd. New Delhi
10. Advanced Management Accounting ,Ravi Kishore Taxman New Delhi
11. Management Accounting, Dr. Arun Gaikwad Success Publications Pune
12. Management Accounting, Dr. Yashodhan Mithare Success Publications Pune

**Suggested Web References :**

1. <https://www.sciencedirect.com/science/article/pii/S1044500518300659>
2. <https://www.sciencedirect.com/science/article/pii/S1044500517300239>
3. <https://www.sciencedirect.com/science/article/pii/S1044500516300245>
4. <https://www.sciencedirect.com/science/article/pii/S1044500517300100>

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**Board of Studies in Commerce and Management**

M.Com.	Semester –I
<b>Course Code: MCOM-112 T</b>	<b>Title of the Course: Strategic Management</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will help students to describe the role of Strategic Management.
2. It will enable the students to form strategy, to analyze strategy and do the strategic planning.
3. It will inculcate strategy implementation skills among the students.
4. It will enable the students to analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.
5. It will enhance the knowledge of the students regarding emerging trends in strategic management.

**Detailed Syllabus:**

**Unit I: Introduction to Strategic Management (15)**

Strategy - Concept and its evolution, Strategic Management Characteristics , Dimensions and Approaches to Strategic Decision Making, Strategic Management Process, Components of Strategic Management ,Model – Policies , Role of Top Management, Strategic implications of Social and Ethical Issues.

**Unit II: Strategy Formulation ,Strategic Analysis and Strategic Planning (15)**

Organizational Goals, Mission and Social Responsibility, Analysis of Business Environment, Internal analysis for Strategic Advantage,Strategic Planning – meaning, steps, alternatives, advantages and Disadvantages,Designing an effective Strategic Plan.

**Unit III: Strategic Choices and Strategy Implementation (15)**

Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies, Evaluation of Strategic Alternatives for developing Product portfolio Models and selection of Suitable Corporate Strategy, Implementation issues ,Planning and allocation of resources, Organizational Structures – factors affecting the choice ,Degree of Flexibility and Autonomy

**Unit IV: Functional Strategy and Strategic Review**

**(15)**

Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability, CSR (Corporate Social Responsibility), Human Resource, Finance, Logistics, Evaluation of Strategic Performance –Criteria and Problems, Concept of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM and Six Sigma, Chanakya Niti - A Case study approach.

**Suggested Readings :**

1. Strategic Management : the Indian Context – By R.Srinivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David, Forest R. David
5. Strategic Management – By Dr.C.B.Gupta
6. Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.

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**Board of Studies in Costing, Accounting, Taxation and Law**

<b>M.Com</b>	<b>Semester –I</b>
<b>Course Code: MCOM 113 T</b>	<b>Title of the Course: Advanced Cost Accounting</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will prepare learners to understand the Scope of Cost Accounting in any business activity.
2. It will help to learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
3. It will help to develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.
4. It will enable students to learn the application of different methods of costing in Manufacturing and Service industries.

**Detailed Syllabus:**

**Unit I: Nature and Scope of Cost Accounting (15)**

- a. Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit.
- b. Elements of Cost: Material, Labour and Overheads.
- c. Material: Concept, Purchasing Procedure of Material ,Preparation of Cost Sheet
- d. Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels.
- e. Study of CAS 1 (Classification of Cost ) and CAS 6 (Material Cost)



**Unit II: Employee Cost (15)**

- a. Meaning, Definitions and Significance of Labour Cost
- b. Classification of Labour Cost
- c. Methods of Remuneration-Performance Based Remuneration
- d. Labour Cost –
  - i) Idle time-causes and Accounting treatment
  - ii) Overtime premium-Accounting Treatment & its Control
  - iii) Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs
- e. Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover.
- f. Study of CAS – 7 relating to Employees Cost

**Unit III: Overheads Accounting (15)**

- a. Meaning & Classification of Overheads, b.Allocation, Apportionment & reapportionment ( Repeated distribution Methods & Simultaneous Equations Method) of Overheads
- b. Absorption of Overheads-Methods, Over and under absorption of overheads
- c. CAS – 3 ( Overheads)

**Unit IV: Methods of Costing (15)**

- a. Job Costing and Contract Costing.
- b. Process Costing
- c. Operating Costing in Transport, Hospitals & Hotel undertakings.

**Note:** The breakup of marks in the Examination will be as follows:

- 30% of marks for Theory & 70% of marks for Practical.Problems
- Areas of practical problems:
  1. Preparation of Cost Sheet
  2. Inventory turnover ratios
  3. EOQ
  4. Labour Turnover
  5. Primary and Secondary Distribution of Overheads – Repeated Distribution and Simultaneous Equation Method
  6. Methods of Absorption.
  7. Contract Costing, Process Costing and Operating Costing.

**Suggested Readings :**

1. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastawa,Tata Mcgraw Hill, New Delhi.
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor: Taxmann New Delhi
3. Cost Accounting Theory And Problems, S. N. Maheshwari Mittal Shree Mahavir Book Depot.,New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
5. Horngren's Cost Accounting-A Managerial Emphasis Srikant M Datar & Madhav V Rajan, Pearson Noida Up
6. Cost Accounting-Principles & Practices, Dr.M.N. Arora ,Vikas Publishing House, New Delhi
7. Cost Accounting, Dr. Eknath Khedkar Success Publications,Pune
8. Principles and Practices of Cost Accounting, Dr. Sunita Pokharna Success Publications,Pune.

**Suggested Web Resource :**

<https://icmai.in>

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**Board of Studies in Costing, Accounting, Taxation and Law**

M.Com	Semester –I
<b>Course Code: MCOM 114 T (A)</b>	<b>Title of the Course: Costing Technique Examinations and Responsibility Accounting</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will help the Students to understand the role of Budget in the process of Cost Control and Decision Making.
2. It will enhance skills in computation and analysis of various variances
3. It will create an understanding of the concepts of Uniform Costing and Inter-firm Comparison.
4. It will help to understand the relevance of Cost Accounting Data as a part of monitoring various segments of business.
5. It will enhance the impact of adverse and favourable variances on cost of a product/service.
6. It will help to understand the importance of various tools to evaluate the business centers.

**Detailed Syllabus:**

**Unit I: Budgetary Control (15)**

- a. Concept of Budget and pre-requisites of preparing budget.
- b. Types of Budgets
- c. Key and Limiting Factor
- d. Process of preparing Budgets –Fixed and Flexible Budget, Cash Budget
- e. Production Cost ,Quantity Budget & Sales Budget
- f. Limiting Factors in preparing Budgets
- g. ZBB (Zero Based Budget)

**Unit II: Standard Costing (15)**

- a. Concept of Standard Cost
- b. Setting of Standards
- c. Variance Analysis – Material, Labour, Overhead, Sales and
- d. Profit Variances.

**Unit III:Uniform Costing and Inter-firm Comparison (15)**

- a. Reasons for differences in Cost and Costing Practices.
- b. The application , Advantages and Limitations of Uniform Costing.
- c. Inter- firm comparison –Meaning, Advantages and Disadvantages

**Unit IV:Responsibility Accounting and Reporting (15)**

- a. Definition, Meaning, Principles, controllable and Non-controllable Costs.
- b. Centers of control, Cost Centers, Revenue Center, Investment Center, Profit Center
- c. Performance Measurement of Business Centers.
- d. Reporting to different levels of Management

**Notes:** The breakup of marks in the Examination will be as follows:

- 30 % of marks for Theory & 70 % of marks for Practical Problems .
- Area of practical problems:
  1. Cash Budget
  2. Flexible Budget
  3. Material, Labour , Overhead and Sales Variances
  4. Performance Measurement of Business Centers
  5. Responsibility Accounting

**Suggested Readings :**

1. Cost Accounting- Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill, New Delhi
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor: Taxmann. New Delhi
3. Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot., New Delhi
4. Advanced Cost Accounting, Jain and Narang, Kalyani Publication, New Delhi
5. Horngren's Cost Accounting-A Managerial Emphasis, Srikant M Datar & Madhav V Rajan, Pearson Noida(UP)
6. Cost Accounting Principles & Practices, Dr.M.N. Arora, Vikas Publishing House, New Delhi
7. Cost Accounting, Dr. Eknath Khedkar, Success Publications, Pune
8. Principles and Practices of Cost Accounting, Dr. Sunita Pokharna,Success Publications, Pune.

**Suggested Web Resource :**

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**Board of Studies in Commerce and Management**

M.Com.	Semester –I
<b>Course Code: MCOM-114 T (B)</b>	<b>Title of the Course: Marketing Techniques</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will develop students' independent logical thinking and facilitate personality development.
2. It will impart the knowledge about how to collect the data relating to consumers and interpret it.
3. It will develop among students Communication and Analytical skills.
4. It will help students about Product mix and place mix techniques.
5. It will grow the place mix and promotion mix technique.

**Detailed Syllabus :**

**Unit I- Marketing Introduction & Marketing Environment (15)**

**A. Marketing :**

Meaning ,Definition,Elements, Objectives, Importance,Advantages and limitations, Evolution and Scope,Approaches to the study of Marketing.

**B. Marketing Environment:**

Meaning and Definition, Internal and external Environmental factors influencing the marketing environment.

**Unit II- Product Mix and Price Mix (15)**

**A. Marketing Mix :Meaning, Definition,Elements,**

**B. Product Mix:**Concept of Product, Product Lines, Product line length, depth, width,Product Mix Width. Product Simplification diversification and elimination

**C. Product Management:**New product development and Product Life Cycle

**D. Brand Management:**concept definition and history, of brand/branding, Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory

**E. Labelling:** Meaning and importance

**F. Price Mix:**Price—Meaning, Definition and Elements of price mix. Need,

importance and objectives of pricing. Factors influencing pricing. importance and objectives of pricing. Factors influencing pricing. Various Pricing Strategies.

**Unit II- Place Mix and Promotion Mix (15)**

- A. **Place** – Types of Distribution Channels , Advantages & Limitations, factors affecting selection of channels.
- B. **Promotion Mix** : Meaning, Elements of Promotion Mix.
- C. **Advertising** : Concept, Classification, functions , benefits of advertising, Economic, Social & ethical issues, evaluating advertising effectiveness, Recent trends in advertising,
- D. **Personal Selling** - concept and importance, theories of selling, process of personal selling. Selling Methods, Limitations of personal selling. Publicity: Meaning, difference between advertising and publicity
- E. **Sales Promotion**: Meaning, Objectives and importance. Tools or techniques, Evaluation of sales promotion.

**Unit III- Public Relations, People Process and Physical Evidence (15)**

- A. **Public Relations**— Concept, History, Tools of public relations, Role of Public Relation Officer
- B. **E- Marketing Promotion**- E mails, different types of Web advertising, blog spots, Online Sponsorships. Social Media Marketing,
- C. **People, Process and Physical Evidence** --People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging

**Suggested Readings :**

1. Marketing Management Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors ,New Delhi.
2. Marketing Management Amar Jyoti Gennext Publishers New Delhi.
3. Marketing Management Rajan Saxena Tata Mc-Graw Hill Publishers, New Delhi.
4. International Marketing Mix Management Tobias Richter Noyos Berlin.
5. Marketing Management ,Russell Winer Pearson Education, Delhi.
6. Public Relation in Marketing Mix Jordan Goldman, NTC Business Books, New York
7. Public Relation for Marketing Management, Frank Jefkins ,The MACMILLAN Press Ltd, London .
8. Marketing Management Prin. Dr. Babasaheb Sangale Success Publications Pune

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**Board of Studies in Costing, Accounting, Taxation and Law**

<b>M.Com</b>	<b>Semester –I</b>
<b>Course Code: MCOM 115 T</b>	<b>Title of the Course: Financial Planning</b>
<b>Credits: 02</b>	<b>Teaching Hours: 30</b>

**Course Outcomes (Cos)**

1. The students will be able to understand the premise of financial planning and identify the financial goals.
2. It will enhance the ability to critically evaluate the investment instruments suitable for different financial goals in different time spans.
3. Apply appropriate financial instruments to manage individuals' finances.
4. Analyse investment in the primary market.
5. Understand credit planning, retirement planning as well as estate planning.

**Detailed Syllabus:**

**Unit I: Financial Planning & Investment Environment (08)**

Financial planning process and life cycle approach, Ascertainment of financial goals; Application of investment alternatives in financial plans - Bonds, Equity Shares, Mutual Funds, Fixed Deposits, PPF, Financial Derivatives, Commodity derivatives, gold & bullion; Independent opening and operation of trading and demat account.

**Unit II: Diversity in Financial Planning (08)**

Planning for life insurance and health insurance; Primary clauses in life and healthcare insurance agreement; Application of compounding and indexing; Balancing Mutual Funds; Funds' CAGR, SIP/ SWP/ STP and Index Funds.

**Unit III: Building Financial Plans (06)**

Critical analysis of investments, Insurance and tax saving instruments; Risk assessment of individuals; Building financial plans using spreadsheets; Evaluation of financial plans.

**Unit IV:Credit & Retirement Planning**

**(08)**

Assessment of credit; Reverse mortgage; Optimal Use of Education loan; Consumer and housing finance; EMI: Calculations & Long term Impact; Credit card management; Overdraft protection; Credit history, Retirement solutions, Critical analysis of retirement planning, pension plans including taxes and inflation; Estate planning- Objectives of will, creating a valid will; Power of attorney.

**Suggested Readings :**

1. Buffet, Marry and Clark, David (2011). Warren Buffett and the Interpretation of Financial Statement.
2. Fisher, A. Philip (2010). Common Stocks and Uncommon Profits. Wiley.
3. Graham, Benjamin (2017). The Intelligent Investor.
4. Keown, A. J. (2017). Personal Finance – Turning money into wealth. Pearson Publication,
5. Khurshed, Arif (2016). Initial Public Offerings: The mechanics and performance of IPOs, Harriman House Publishing.
6. Madura, Jeff (2016). Personal Finance. Pearson.
7. Soota, Ashok and Gopalan, S. R. (2012). Entrepreneurship Simplified: From Idea to IPO. Penguin Random House India.
8. Spier, Guy (2014). The Education of Value Investor. Palgrave.

**Suggested Web Resource :**

1. [www.moneycontrol.com](http://www.moneycontrol.com) Unit I, Unit II
2. [www.valueresearch.com](http://www.valueresearch.com) Unit I, Unit II
3. [www.marketsmojo.com](http://www.marketsmojo.com) Unit I, Unit II
4. [www.yahoofinance.com](http://www.yahoofinance.com) Unit I, Unit II, Unit IV



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**Board of Studies in Costing, Accounting, Taxation and Law**

M.Com	Semester –II
<b>Course Code: MCOM 211 T</b>	<b>Title of the Course: Financial Analysis and Control</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will help the students to acquire knowledge of financial analysis and control tools .
2. It will help to understand the appropriate applications and uses of financial analysis and control.
3. It will help the students to understand the importance of cash liquidity in an organization.
4. It will enhance the ability to computation of cash and fund flows under operating, investing and financing categories.
5. It will develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.

**Unit I: Fundamentals of Financial Analysis & Control (15)**

Meaning of financial analysis and control, importance, advantages, limitations Uses.  
Introduction to the new tools of Financial Analysis.

**Unit II: Comparative and common size statement (15)**

Meaning, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison

**Unit III: Cash Flow and Funds Flow Statement (15)**

Meaning,, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements

**UnitIV : Ratio Analysis and Trend Analysis (15)**

Meaning, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis

**Suggested Readings :**

1. Ravi Kishore, Advanced Management Accounting, Taxman, New Delhi
2. Ravi M. Kishore, Management Accounting & Financial Analysis Taxman, New Delhi
3. Dr. Jawahar Lal, Dr. Sucheta Guaba Financial Reporting and Analysis, Himalaya Publication House, New Delhi
4. P Perm Chand and Madna Mohan, Financial Accounting and Analysis, Himalaya Publishing, Mumbai.
5. M.Y.Khan & P.K.Jain, Management Accounting & Financial Analysis, (Tata McGraw hill), New Delhi.
6. Advanced Accounting, Dr. Sadashiv Sirgave, Success Publications, Pune.
7. Management Accounting, Dr. Arun Gaikwad, Success Publications, Pune.
8. Management Accounting, Dr. Yashodhan Mithare, Success Publications, Pune.

**Suggested Web Resources :**

1. [https://docs.google.com/spreadsheets/d/e/2PACX-1vRgBO0bXtb52Ocx-aT7yy6j5twA-3GcgWiN5RCGboG3XTD6P5hWpG\\_jbz8PZA1Aw5YPI2MeEPziCyKm/pubhtml?gid=0&single](https://docs.google.com/spreadsheets/d/e/2PACX-1vRgBO0bXtb52Ocx-aT7yy6j5twA-3GcgWiN5RCGboG3XTD6P5hWpG_jbz8PZA1Aw5YPI2MeEPziCyKm/pubhtml?gid=0&single)
2. <https://www.investopedia.com/terms/c/cashflowfromfinancing.asp>
3. <https://www.investopedia.com/financial-edge/0910/6-basic-financial-ratios-and-what-they-tell-you.aspx>

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**Board of Studies in Economics**

M.Com	Semester –II
<b>Course Code: MCOM 212 T</b>	<b>Title of the Course: Industrial Economics</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. To make the students understand concepts of industrial economics.
2. To help the students know theories of industrial economics.
3. To impart students' knowledge about sources of industrial finance and Indian Industrial Growth.
4. To impart students' knowledge about Industrial Productivity, Efficiency and Size of firms.
5. To make the students understand concepts of Industrial Finance and Indian Industrial Growth.

**Detailed Syllabus:**

Units	Industrial Economics	No of lectures
<b>Semester - II</b>		
<b>Unit 1</b>	<b>Introduction and Concepts</b>	<b>10</b>
1.1	Meaning, Nature, Scope, Need and Significance of Industrial Economics	
1.2	Relationship between Industrial Development and Economic Development	
1.3	Industrial Combinations- causes, mergers and amalgamations, industrial monopoly control of monopolies	
1.4	Product Pricing – theories and evidence	
<b>Unit 2</b>	<b>Industrial Location</b>	<b>12</b>
2.1	Factors Affecting Location of Industries	

- 2.2 Theories of Industrial Location- Alfred Weber's theory, Sargent Florence Theory, Theory of Industrial Concentration
- 2.3 Industrial Imbalance –Need for balanced regional, Causes and Implications of Industrial imbalance
- 2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development
- Unit 3 Industrial Productivity, Efficiency and Size of Firm 16**
- 3.1 Industrial Productivity and Efficiency- Determinants and measurement of Industrial Productivity and Efficiency
- 3.2 Causes of Low Industrial Productivity, Factors Affecting Industrial Productivity and Efficiency
- 3.3 Industrial Productivity in India
- 3.4 Remedial measures by the government to improve industrial productivity
- 3.5 Optimum Size of Firm- Meaning and its Determinants
- 3.6 Public, Private Sector Enterprises – Role and Problems
- Unit 4 Industrial Finance and Indian Industrial Growth 10**
- 4.1 Meaning, Scope, Importance of Industrial Finance
- 4.2 Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.
- 4.3 Foreign Capital- need, government's policy, direct investment, foreign institutional investment
- 4.4 Types of Foreign Capital : Euro issues, GDR, ADR, External commercial borrowings
- 4.5 Role of Public Sector and Private Sector in Industrial Growth
- 4.6 Performance and Problems of Micro, Small, Medium Enterprises

**Suggested Readings:**

1. Industrial Economics- Indian Perspective Cherunilam, F. Himalaya Publishing house. Mumbai
2. Industrial Economy of India- Sivaya, K.V. and Das VBM (latest Edition), Sultan Chand Mumbai
3. Industrial Economics -Sing, A. and A.N.Sadhu Himalaya Publishing House Mumbai

4. Industrial Growth in India - Stagnation since Mid-sixties Ahluwalia, I.J. Oxford University Press New Delhi
5. Performance Appraisal of PEs in India- Conceptual Approach", in Public Enterprises in India Jyotsna and Narayan B Chug Publications Allahabad
6. Industrial Economics-Barthwal, R.R Wiley Eastern Ltd New Delhi

## मराठी रुपांतर

Units	औद्योगिक अर्थशास्त्र	No of lectures
	सेमिस्टर - II	
<b>Unit 1</b>	प्रस्तावना आणि संकल्पना	<b>10</b>
1.1	औद्योगिक अर्थशास्त्राचे अर्थ, स्वरूप, गरज, महत्त्व	
1.2	औद्योगिक अर्थशास्त्र आणि आर्थिक विकास यांच्यामधील सहसंबंध	
1.3	औद्योगिक एकीकरण: कारणे, नियम, उपाय, औद्योगिक मक्तेदारी रोखण्यासाठी उपाययोजना	
1.4	किंमत धोरण सिद्धांत	
<b>Unit 2</b>	उद्योगांचे केंद्रीकरण	<b>12</b>
2.1	उद्योगांचे केंद्रीकरणवर परिणाम करणारे घटक	
2.2	उद्योगांच्या केंद्रीकरणाचे सिद्धांत, अल्फ्रेड वेबर यांचा स्थाननिश्चितीचा सिद्धांत, सार्जेंट फ्लोरेस यांचा स्थाननिश्चितीचा सिद्धांत	
2.3	औद्योगिक असमतोल, औद्योगिक असमतोलची गरज, कारणे, उपाय	
2.4	भारतातील प्रादेशिक औद्योगिक असमतोल: औद्योगिक असमतोल उपाययोजना कमी करण्यासाठी योजना	
<b>Unit 3</b>	औद्योगिक उत्पादकता, उद्योगांचा आकार आणि कार्यक्षमता	<b>16</b>
3.1	उद्योगांची उत्पादकता आणि कार्यक्षमता, उद्योगांची उत्पादकता व कार्यक्षमता वाढविण्यासाठी उपाययोजना	
3.2	उद्योगांची उत्पादकता कमी असण्याची कारणे, उद्योगांची कार्यक्षमता कमी होण्याची कारणे	
3.3	भारतातील औद्योगिक उत्पादकता	
3.4	औद्योगिक उत्पादकता वाढविण्यासाठी उपाययोजना	
3.5	उद्योगांचा आकार: उद्योगांचा आकार ठरवणारे घटक	
3.6	खाजगी, सहकारी उद्योगसंस्था यांची भूमिका, अडचणी	

<b>Unit 4</b>	<b>औद्योगिक वित्त रचना व भारतीय बाजारपेठेची रचना</b>	<b>10</b>
4.1	औद्योगिक वित्त रचना, स्वरूप, महत्त्व	
4.2	औद्योगिक वित्तचे प्रकार	
4.3	परकीय भांडवल, प्रत्यक्ष भांडवल,अप्रत्यक्ष भांडवल	
4.4	सार्वजनिक क्षेत्राची भूमिका, खाजगी क्षेत्राची भूमिका	
4.5	लहान,मोठे मध्यम उद्योग व त्यांच्या भूमिका,	
4.6	लहान,मोठे मध्यम उद्योग व त्यांच्या भूमिका,अडचणी	

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**Board of Studies in Costing, Accounting, Taxation and Law**

M.Com	Semester –II
<b>Course Code: MCOM 213 T</b>	<b>Title of the Course: Application of Cost Accounting</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will be able to enhance the conceptualisation of the need to integrate financial and Cost Accounts.
2. It will develop understanding about PLC and VCA Concepts
3. It will enable the students to understand the logic behind ABC technique
4. It will enable the students to understand the importance of Transfer Pricing & Target Costing in the changing scenario.

**Unit I: Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts (15)**

- Book - keeping, Cost Ledgers, inter-locking and integral Accounts.
- Reconciliation of Cost and Financial Accounts, Reasons, needs & Methods.

**Unit II: Product Life Cycle Costing(PLC) & Value Chain Analysis (VCA) (15)**

- Introduction, Product Life Cycle, Phases and Characteristics of Product Life Cycle,
- Value Chain Analysis – Approach for Assessing Competitive Advantages – Value Chain Analysis V/S Conventional Management Accounting.

**Unit III: Cost Allocation and Activity Based Costing (15)**

**1. Cost Allocation –**

Meaning ,Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating Costs in Cost Centres using Direct Method, Step Down Method and Reciprocal Method.

**2. Activity Based Costing -**

Introduction, Steps in ABC Systems, Levels of Activities Advantages & Limitations

**Unit IV :Strategic Cost Management (15)**

**1. Transfer Pricing –**

Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing , Methods of Transfer Pricing- Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices

## 2. Target Costing-

Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.

**Note:** The breakup of marks in the Examination will be as follows:

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
- Area of practical problems:
  1. Cost & Financial Reconciliation Statement
  2. Activity Based Costing
  3. Transfer Pricing

### Suggested Readings :

1. Cost Accounting Principles & Practices, Jawahar Lal & Seema Shrivastawa Tata Mcgraw Hill, New Delhi
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor: Taxmann, New Delhi
3. Cost Accounting Theory And Problems, S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
4. Advanced Cost Accounting Jain and Narang Kalyani Publication, New Delhi
5. Horngren's Cost Accounting-A Managerial Emphasis, Srikant M Datar & Madhav V Rajan Pearson, Noida Up
6. Cost Accounting Principles & Practices, Dr.M.N. Arora Vikas Publishing House , New Delhi
7. Principles and Practices of Cost Accounting Dr. SunitaPokharna Success Publication Pune
8. Cost Accounting, Dr. Eknath Khedkar, Success Publication, Pune

### Suggested Web Resources :

<https://icmai.in/>



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**Board of Studies in Costing, Accounting, Taxation and Law**

M.Com	Semester –II
<b>Course Code: MCOM 214 T (A)</b>	<b>Title of the Course: A: Cost Control and Cost Systems</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes (Cos)**

1. It will enhance the knowledge and skill to design and implement cost control, cost reduction programme and different cost systems
2. It will be able to enhance the conceptualisation of the Marginal Costing, Cost-Volume-Profit Analysis And Differential Costing
3. It will enable students to understand pricing mechanisms under a global competitive environment.
4. It will help the students to develop the skills to differentiate between Cost Reduction and Cost Control techniques.
5. It will enable students to understand the process of installation of the Costing System.
6. It will improve the ability to understand the relationship between cost and productivity.

**Unit I: Marginal Costing, Cost-Volume-Profit Analysis And Differential Costing (15)**

Marginal Costing- Meaning –Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Cost- Volume, Profit Analysis, Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.

**Unit II:Pricing Decision (15)**

Introduction – Pricing of Finished Product- Theory of Price, Pricing Policy – Principles of Product of Pricing – New Product Pricing

**Unit III:Costing System Design & Installation (15)**

Study of Production Process, Selection of Methods of Costing, Creating Cost Centers and Cost Codes. Deciding Basis of Apportionment of Various Overheads,

Deciding Methods of Absorption. Fixing Responsibility and designing suitable MIS. Designing and Installing Cost System In Computer Environment

**Unit IV: Cost Control, Cost Reduction and Productivity (15)**

- a. Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its Implementation, Methods and Techniques
- b. Productivity: Meaning, causes of lower Productivity, improvement in Productivity & Measurement of Productivity-Material, Labour, Machines, Capital, Power & overall Productivity.

**Note:**

The breakup of marks in the Examination will be as follows:

30 % of marks for Theory & 70 % of marks for Practical Problems

Area of practical problems:

- Marginal Costing – Application
- Differential Cost Analysis
- Pricing Decisions
- Measurement of Productivity

**Suggested Readings :**

1. Cost Accounting-Principles & Practices, Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill, New Delhi.
2. Advanced Cost Accounting And Cost Systems, Ravi M Kishor, Taxmann, New Delhi
3. Cost Accounting Theory And Problems, S. N. Maheshwari, Mittal Shree Mahavir Book Depot., New Delhi.
4. Cost & Management Accounting, Jain and Narang, Kalyani Publication, New Delhi.
5. Horngren's Cost Accounting A Managerial Emphasis, Srikant M Datar & Madhav V Rajan, Pearson, Noida UP
6. Cost & Management Accounting, Dr.M.N. Arora, Himalaya Publication, New Delhi
7. Costing advisor & Cost Management, PV Ratnam, Kitab Mahal, New Delhi
8. Cost & Management Accounting, Sameer Kumar Chakravorthy, Central Publication, Kolkata.
9. Cost & Management Accounting, Ravi M Kishor, Taxman, New Delhi
10. Hansen, Don R. & Mowen, Maryanne M. (2005). Cost Management, Accounting and Control. Cengage Learning (India) Ltd.

**Suggested Web Resources :**

<https://icmai.in/>

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**Board of Studies Commerce and Management**

M.Com.	Semester –II
<b>Course Code: MCOM-214 T (B)</b>	<b>Title of the Course: Service Marketing.</b>
<b>Credits: 04</b>	<b>Teaching Hours: 60</b>

**Course Outcomes:(Cos)**

1. It will help develop understanding of the concept of services and comparison skills between types of goods and types of services.
2. It will develop analytical skills related to designing Product Mix and pricing Mix strategies.
3. It will develop quality consensus of service delivery and to enable them to measure service quality and its flow of delivery of various networking channels.
4. It will develop skills in identifying consumer perception and how to develop consumer trust, goodwill and loyalty.

**Unit I- Introduction to services (15)**

Meaning, Definition and Characteristics of Services, Types of Services, Core and Augmented Services, Difference between goods and Services, Relevance, changes and trends in the present growing service sector.

**Unit II- Designing Suitable Services Marketing Mix Part 1 (15)**

Designing of Services Mix with reference to Product and Price: Service Development Strategies, The Service Delivery Process, Pricing of Services, Service Pricing Strategies.

**Unit III- Designing Suitable Services Marketing Mix Part 2 (15)**

Designing The service Mix with reference to Promotion and Distribution: Developing the Services Communication Strategy, challenges associated with the development of the services communication strategy Managing the firm's physical evidence, the development of servicescapes, Managing the senses when developing services capes, Defining and Measuring Service Quality.

**Unit IV- Effective Management of Service Consumer**

**(15)**

Managing Service Consumers, Managing Consumer Service Perceptions, Defining and Measuring Consumer Satisfaction. Customer Loyalty and Retentions.

**Suggested Readings :**

1. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors, New Delhi.
2. Marketing Management, Amar Jyoti Gennext Publishers, New Delhi.
3. Services Marketing Concepts, Applications and Cases M.K. Rampal and S.L. Gupta Galgotia Publishing Co., New Delhi.
4. Services Marketing, S.M. Jha Himalaya Publishing House, Delhi.
5. Services Marketing, Text and Cases Steve Baron and Kim Harris, MacMillian Business London.
6. Selling the invisible Harry, Beckwith Business Plus, Boston.
7. Services Marketing, Peter Mudie and Anjela Pierrie Butterworth, Heinemann, Great Britain.
8. Services Marketing, Concepts Strategies and Cases, K.Douglas Hoffman and John EG Bateson Cengage Learning, USA.

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**Board of Studies in Commerce and Management**

M.Com.	Semester –II
<b>Course Code: MCOM-225 T</b>	<b>Title of the Course: Organisational Behaviour</b>
<b>Credits: 02</b>	<b>Teaching Hours: 30</b>

**Course Outcomes:(Cos)**

1. It will help to understand the theoretical development of organizational behavior and its importance in managing people at the workplace.
2. It will enable students to understand the behaviour of the people as individuals and members of the group.
3. It will enable the students to learn the behaviour of the people as individuals and members of the group.
4. It will help to understand different types of organizational structures, organizational climate and to know the importance of organizational culture apart from learning how to deal with change and stress.

**Unit I- Introduction (08)**

Emergence of organizational behavior; Management and OB; Hawthorne studies and human relations school; Challenges and opportunities for organizational behavior; Positive organizational behaviour.

**Unit II- Individual Behavior: (08)**

Foundations of individual behavior; Perception; Attribution; Personality; Attitude; Learning and Values; Motivation – theoretical and practical dimension.

**Unit III- Group Behavior: (06)**

Group dynamics; Cohesiveness and productivity; Group decision making; Managing organizational conflict; Managing misbehavior at work.

**Unit IV- Organization System & Processes (08)**

Organization Structure – foundation and types; Communication; Organizational effectiveness & performance, Managing change.

**Suggested Readings:**

1. Greenberg, Baron (2010). *Behaviour in Organisations: Understanding and Managing the Human Side of work*. Pearson (Chapter 12 for Unit IV – Power & Politics; Chapter 15-16 for Unit V – Org Processes)
2. Hassard, J. (2012). Rethinking the Hawthorne Studies: The Western Electric research in its social, political and historical context. *Human Relations* 65(11): 1431–1461.
3. Hegar, Kathryn W. (2011). *Modern Human Relations at work*, International Edition. Cengage (Chapter 9 for Unit IV - fundamentals of leadership)
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