

**GANPAT UNIVERSITY**  
**Faculty of Social Sciences & Humanities**  
**M.COM. Program**  
**Semester–1, Syllabus (Effective from June 2014) CBCS**

<b>Course Code: IA01MCT</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>MANAGEMENT CONCEPTS &amp; THEORIES</b>		100	60	04

The course aims at providing fundamental understanding of the intricacies of Management principles and practices.

**Unit 1 Schools of Management Thoughts** 20   12   0.8

Meaning and need of management theory, Concept of Scientific, human behavior, social system, system, decision theory, quantitative and contingency school of management, Conflict between various management schools.

**Unit 2 Managerial Functions-1** 30   18   1.2

Definition, features, advantages, disadvantages and types of planning.  
 Definition, principles, importance of organizing and classical theory, neoclassical theory, system theory and contingency theory of organization.  
 Authority and responsibility: relationship between authority and responsibility, features, sources, and types of authority, importance of delegation of authority and authority v/s power. Centralization v/s decentralization.

**Unit 3 Managerial Functions-2** 20   12   0.8

Definition and features of staffing, directing and coordinating. Definition, features, process and techniques of controlling, controlling and management by exception, design of effective control system.

**Unit 4 Motivation & Leadership** 30   18   1.2

Motivation: Definition, features and importance of motivation, Theories of motivation – Need hierarchy theory, Two factor Theory, Theory X and Y, Alderfer's ERG Theory, Mc Cleand's learned need theory, Vector, Vroom's expectancy theory and Adams equity theory.  
 Leadership: Definition, features and styles of leadership. Leadership theories – Trait theory, Fielder's contingency theory, Harsey and Blanchard's situational theory, managerial grid and Linkert's four systems of leadership. Contemporery issues in Leadership.

**Reference Books:**

- Hersey, Paul, Kenneth H Blanchard and Dewey E. Johnson, Management of Organization Behavior: Utilizing human resources, Prentice Hall, New Delhi.  
 Koontz, Harold, O'Donnell and Heinzz Weihrich, Essential of Management, Tata McGraw Hill, New Delhi.  
 Luthans Fred, Organizaqtional Behavior, Tata McGraw Hill, New Delhi.  
 Prasad L. M., Organization Theory and Behavior, S. Chand and Co., New Delhi.  
 Robbinson Stephen P, Organization Behavior, Prentice Hall, New Delhi.  
 Sukla, Madhukar, Understanding Organizations: Organization Theory and Practice in India, Prentice Hall, New Delhi.  
 Prasad L. M., Principles and Practice of Management, Sultan Chand & Sons, New Delhi.

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<b>Course Code: IA02BEP</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>BUSINESS ENVIRONMENT AND POLICY</b>		100	60	04

The objective of course is to familiarize student with the basic concepts of Business Environment and its utility in Business decision making.

**Unit 1 Introduction to Business Environment** 25   15   01

Business Environment: Meaning, significance and components of Business Environment (Demographic Environment, Economic Environment, Political and legal Environment, Socio- Culture Environment, Technological Environment and International Environment). Environment Analysis: Uses, Limitations.

**Unit 2 Demographic and Economic Environment** 25   15   01

Demographic Environment: Compositional characteristics of Indian population, Population and Economic Development, Recent Population policy of India.  
 Economic Environment: National Income, Per Capita Income, Business Cycles, Industrialization in India, Recent Industrial Policy. Industrial sickness in India.

**Unit 3 Political and Socio-Cultural Environment** 25   15   01

Political Environment: Overview of Indian constitution, fundamental rights, directive principles, Extent of State Regulations.  
 Socio-Cultural Environment: Socio-Culture Forces affecting Business, Social Stratification, Socio-Cultural Fabric, Consumerism and Consumer protection.

**Unit 4 Technological and International Environment** 25   15   01

Technological Environment: Significance of Technology, Choice of Techniques: Capital Intensive and Labour Intensive. Technology Transfer and impact of technological change on business.  
 International Environment: Role of Foreign Investment, Multi National Corporations, Export-Import Policy, Overview of International institutions: WTO, IMF, World Bank, UNCTAD, ESCAP, SAARC.

**Reference Books:**

- Essentials of Business Environment (2007), K. Aswathappa, Himalaya Publishing House.
- Indian Economy (2006), Ruddra Dutt & K P M Sundaram, S. Chand.
- Indian economy (2009), Mishra and Puri, Himalaya Publishing House.
- Business Environment (1999) K Chidambaram & V Alagappan, Vikas Publishing House.
- Francis Cherunilam: Business Environment, Himalaya Publishing House.
- Dr. Khushpat S. Jain: Business Environment.
- Justin Paul: Business Environment, Mcgraw-Hill.
- Raj Agrawal and Parag Diwan: Business Environment, Excel Books.

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<b>Course Code: IA03FIM</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>FINANCIAL MANAGEMENT</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Financial Management and their application in business.

<b>Unit 1 Introduction</b>	25	15	01
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Financial Management: Meaning, Scope / Approaches of financial management – Traditional Vs Modern, Objectives / Goals of financial management – Profit Maximisation V/s Wealth Maximization, Agency Cost financial management and other areas of management.

<b>Unit 2 Capital Budgeting</b>	25	15	01
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Concept of capital budgeting, Significance / Importance of capital budgeting in financial management, Steps involved in the evaluation of capital budgeting decisions. Cash flow calculation of Project , Appraisals methods: Discounted cash flows techniques (NPV, IRR & BCR) and Non-discounted cash flows techniques (PBP & ARR),

<b>Unit 3 Working Capital Management</b>	25	15	01
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Working Capital: Meaning – kinds – Determinants – Sources and Levels – Estimation of Working Capital Requirements.

Cash Management: Nature of Cash – Motives of Holding Cash – Objectives of Cash Management – Factors Determining Cash Need – Cash Cycle – Facets of Cash Management –Cash Forecasting and Budgeting – Management of Cash Flows – Determination of Optimum Cash Balance (Including Practical)

Accounts Receivable Management: Meaning – Objectives – Cost Benefit Analysis – Credit Standards – Credit Terms – Collection of Receivables (Including Practical).

Inventory Management: Meaning – Components of Inventory – Motives of Holding Inventory –Objectives of Inventory Management – Tools and Techniques of Inventory Control (Including Practical).

<b>Unit 4 Leverage &amp; Dividend Decision</b>	25	15	01
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**Leverages**: Meaning – Types – EBIT-EPS Analysis – Degree of Operating Leverage – Degree of Financial Leverage – Degree of Combined Leverage – Indifference Point (Including Examples).

**Dividend Decision**: Traditional position, Walter model Gordon model, M, & M position for designing dividend policy. (Including Examples).

**Reference Books:**

- Financial Management, By Prasanna Chandra
- Financial Management, By R.P. Rastogi (Galgotia Pub.)
- Financial Management, By Ravi M. Kishore (Taxmann)
- Financial Management, By Inamdar
- Financial Management: Principles and Practice, By Maheshwari S N (Sultan Chand & Sons)
- Financial Management, Khan, M.Y, Jain, P.K., "", Tata McGraw Hill, 3rd Edition, 2001.
- Pandey I. M., "Financial Management", Vikas Publishing House, Revised Ed., 2003
- Hampton, Joh. J, "Financial Decision Making", Prentice Hall of India, 4th Edition, 1998.
- Van Horne, C. & Wachowich, M., "Fundamentals of Financial Management", PHI, 11th Edition, 2002.

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<b>Course Code: IB04COC</b>	<b>Course Type: Common</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>CORPORATE COMMUNICATION</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Corporate Communication and their applications.

<b>Unit 1 Essentials of good English</b>	25	15	01
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Grammar and usage; Types of Sentence, Tenses , Subject verb agreement, enriching vocabulary, one word substitute, single word for a group of words, Words frequently mis-spelt; use of prefix and suffix.

<b>Unit 2 Essentials of Communication</b>	25	15	01
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Process of communication  
 7 C's of communication  
 Barriers to communication  
 Means of communication oral, written audio-visual

<b>Unit 3 Corporate Etiquette ,Mannerisms and Grooming</b>	25	15	01
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Introduction to etiquette, Benefits of etiquette  
 Office etiquette; Telephonic etiquette , Email etiquette,  
 Dining Etiquettes , Business meeting etiquette, Personal behavior and Grooming

<b>Unit 4 Group Communication</b>	25	15	01
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Handling Meetings and conference, Participants and Chairperson's responsibility  
 Meeting arrangement, Checklists for meeting, Group discussion introduction  
 Skills required for group discussion, Tips of effective Group discussion, Do's and don'ts of Group discussion

**Reference Books:**

Alex K., *Soft Skills Know Yourself and Know the World*, Sultan Chand & Sons New Delhi  
 Chrissie Wrought, *Hand Book of Practical Communication Skills* Jaico Publishing House.  
 Kaul, Asha; *Business Communication*, Prentice-Hall of India Ltd, New Delhi  
 Paul, Rajendra, *Essentials of Business Communication* Sultan Chand & Sons.  
 Rai Urmila, *English Language Communication Skills*, Himalaya Publishing House.

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**Semester-1, Syllabus (Effective from June 2014) CBCS**

<b>Course Code: IA05CFA</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>CORPORATE FINANCIAL ACCOUNTING</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Corporate Financial Accounting and their application in commerce.

<b>Unit 1 Preparation of Financial Statement :</b>	25	15	01
Legal requirements under the Companies Act, 1956. Important issues : Inventory, Depreciation & Tax provision. Managerial remuneration (including problems) Preparation of Value Added Statement			
<b>Unit 2 Holding Company Accounts -1</b>	25	15	01
Consolidated Balance Sheet			
<b>Unit 3 Holding Company Accounts -2</b>	25	15	01
Sec. 212 of the Companies Act, 1956.			
<b>Unit 4 Higher Purchase Trading Account</b>	25	15	01
HP Trading A/c, Debtors and Stock method etc.			

**Reference Books:**

- Rana T. J. : Advanced Accountancy, Sudhir Prakashan, Ahmedabad
- Gupta, R.L: Advanced Financial Accounting, S. Chand & Co. New Delhi.
- Maheshwari, S.N: Advanced Accountancy - Vol. II, Vikas Publishing House, New Delhi.
- Monga, J.R.: Advanced financial Accounting, Mayoor Paperbacks, Noida.
- Narayanswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India.
- Shukla, M.C. and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.

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<b>Course Code: IA05COB</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>CONSUMER BEHAVIOUR</b>		100	60	04

The course aims to provide basic concepts and knowledge with regard to a Consumer Behaviour and its use in Business.

<b>Unit 1 Introduction and Consumer Decision Making strategies</b>	25	15	01
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Meaning of Consumer Behaviour, Customer Value, Satisfaction and Retention, Consumer Behaviour and Brand Success, Marketing mix and Consumer Behaviour, Basic Model of Consumer Decision Making (CDM), Important Dimensions of Consumer Decision Making, Level of Consumer decision making, Types of Consumer Decision Making, Strategies of Applying Consumer Decision Making, Consumer Shopping Style and Brands

<b>Unit 2 Consumer Research and Market Segmentation and CRM</b>	25	15	01
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Consumer Research Paradigms, The Consumer Research Process, Meaning of Market Segmentation, Bases of Segmentation, Criteria for effective targeting of Market Segments, Implementing Segmentation Strategies The concept of CRM, Drivers of Relationship Programmes, Brand Loyalty as a Strategy, Planning Customer Relationship, Customer Mapping : A Practice-Oriented CRM Tool

<b>Unit 3 Different Concepts &amp; its Impact on the Consumer as an Individual</b>	25	15	01
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Motivation: Meaning, Dynamics of Motivation, Types and Systems of Needs  
 Perception: Meaning, Elements of Perceptions, Consumer Imaginary  
 Learning: Meaning, Elements of Consumer Learning, Theories of Learning  
 Personality: Meaning, Theories of Personality, Brand Personality

<b>Unit 4 Consumer's Social/Cultural Setting &amp; Its Impact on their Behavior</b>	25	15	01
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Social Class: Meaning, Measurement of Social Class, Selected Consumer Behaviour Application of Social Class  
 Culture: Meaning, Culture & Emblems, India Cultures Core Values, Changing Cultural Trends in Indian Urban Market  
 Reference Group: Meaning, Selected Consumer Related Reference Group, Family Decision Making and Consumption Related Roles

**Reference Books:**

- Consumer Behaviour: By Leon G. Schiffman and Leslie Lazar Kanuk, Ninth Edition, Pearson Publication.
- Consumer Behaviour and Branding (The Indian Context), By S. Ramesh Kumar, Pearson Publication.
- Consumer Behaviour (Implications for marketing strategy), By Hawkins, Best, Coney, 6<sup>th</sup> Ed., Irwin Publication.
- Consumer Behaviour, By Matin Khan, 2<sup>nd</sup> Edition, New Age International Publication.
- Consumer Behaviour, By Neeran Gautam, Kokil Jain, Wisdom Publication

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<b>Course Code: IA05ME1</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>MANAGERIAL ECONOMICS-1</b>		100	60	04

The course aims to develop the managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

<b>Unit 1 Demand Analysis</b>	25	15	01
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Demand: Meaning, Factors affecting, Law of Demand, Extension and Contraction of Demand, Increase and Decrease in Demand. Elasticity of Demand – Price Elasticity - Income Elasticity – Cross Elasticity – Promotional Elasticity.

<b>Unit 2 Demand Forecasting</b>	25	15	01
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Meaning of Demand Forecasting. Objectives of Short Run and Long Run Forecasting. Criteria of good forecasting technique. Demand Forecasting Methods: Survey Methods, Experts' Opinion (Simple and Delphi), Consumer Interaction (Complete Enumeration, Sample Survey Method), Statistical Methods (Trend Analysis, Regression).

<b>Unit 3 Production Analysis</b>	25	15	01
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Production Function, Long Run and Short Run Production Functions. Concepts and properties of Isoquants and Iso cost lines. Law of variable proportion. Return to scale with Iso-quanta and Iso cost lines. Maximization of output, given cost constraints. Minimization of cost, given the output. Expansion path (long run and short run).

<b>Unit 4 Cost Concepts and Relationships</b>	25	15	01
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Cost Concepts: Accounting cost, Economics cost, Opportunity cost, Incremental cost, Sunk cost, Implicit cost, Explicit cost, Fixed Cost, Variable cost, Total cost, Average fixed cost, Average variable cost Average cost, Marginal cost. Relationship between Average fixed cost, Average variable cost, Average cost, Marginal cost curves. Shapes of various cost curves in short run and long run.

**Reference Books:**

- Managerial Economics, By Dwivedi, D N (Vikas Publishing House)
- Advanced Economic Theory, By H L Ahuja (S. Chand & Co. Ltd)
- Business Economics, By Chaturvedi D D and Gupta, S L (Brijwasi Publishers)
- Managerial Economics, By Mehta P L (Sultan Chand & Sons)
- Modern Micro Economics, By Koutsoyiannis A (Macmillan Press Ltd)
- Managerial Economics, By Salvator Dominick (McGraw-Hill Book Company)

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<b>Course Code: IA05ST1</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>STATISTICS-1</b>		100	60	04

The objective of the course is to familiarize students with the basic concept and tools in statistics to help the business decision making.

**Unit 1 Overview of Probability Theory** 25   15   01

Probability and its use in management science, Definitions of Probability, Probability and Inference, A Probabilistic model for an experiment, Law of Probability, Calculating probability of an event: Sample Point method, Event – Composition method, Bayesian Approach and Bayes Theorem and its applications.

**Unit 2 Random Variables & Functions of Random Variables** 25   15   01

Basic definition of a random variable, Probability distribution of a Discrete random Variable, Probability distribution of a continuous random variable, Expected Value of a Random Variable, Rules of Mathematical Expectation, Generating Functions: Moments and Moment Generating Function, Characteristic Function, Finding the Probability Distribution of a function of Random Variables: Method of Distribution function, Method of Transformations, Method of Moment Generating Function.

**Unit 3 Theoretical Probability Distributions** 25   15   01

Discrete Probability Distributions: Bernoulli, Binomial, Poisson, Geometric, Negative Binomial, Hyper Geometric Distributions along with their Derivations of Mean and Variance and their applications.

Continuous Probability Distributions: Uniform, Normal, Gamma, Beta-I, Beta-II, Exponential, Cauchy, Weibull, Lognormal distributions along with their Derivations of Mean and Variance, M.G.F and their applications.

**Unit 4 Multivariate Probability Distributions** 25   15   01

Bivariate and Multivariate Probability Distributions, Marginal and Conditional Probability Distributions, Independent Random Variables, Multinomial Distributions, Bivariate Normal Distribution, Conditional Expectations, Multivariate Normal Distribution and its properties., t, F, chi- Square Distributions along with their moments, properties and applications, Central Limit Theorem and its importance.

**Reference Books:**

- Wackerly, Mendenhall & Scheaffer: "Mathematical Statistics with Applications" Duxbury Advanced Series.
- Rohatgi: "Introduction to Probability Theory and Mathematical Statistics" Wiley Eastern.
- Hogg and Craig: "Introduction to Mathematical Statistics" Collie McMillan.
- Feller W: "Introduction to Probability Theory and Applications" Wiley Eastern.
- Meyer P.L.: "Introductory Probability and Statistical Applications" Addison Wisley.
- Kapoor and Gupta: "Fundamentals of Mathematical Statistics" S. Chand.
- Harold Larsen: "Introduction to Probability Theory and Statistical Inference" Wiley Eastern.

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**Semester–2, Syllabus (Effective from December 2014) CBCS**

<b>Course Code: IIA01SAP</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>		100	60	04

The objective of course is to familiarize student with the basic concepts and tools of Security Analysis and Portfolio Management.

**Unit 1 Introduction and Concepts of Security Markets** 25   15   01

Definition of investment, Investment versus speculation, The investment process, Investment alternatives, factor influencing selection of investment Types of Investors. Portfolio Management Process. Depositories in India, Recent Development of capital market in India, Derivatives - Future, Forward, Option and swap, Hedging, Arbitrates.

**Unit 2 Risk and Return** 25   15   01

Introduction, Risk defined, risk classification -Systematic and Unsystematic Risk Measurement of Risk, Risk and Expected Return, Risk – Return Relationship, Return and Risk of Portfolio.

**Unit 3 Fundamental Analysis** 30   18   1.2

Economic Analysis: Analytical framework for common stock, Economic forecasting and the stock investment decision.

Industry Analysis: Alternatives industry classification schemes, Key characteristic in an Industry analysis, Industry life cycle.

Company Analysis: Need for company analysis, Framework of company analysis, Fundamental analysis model, Multiplier P/E Ratio, Dividend discount model of valuation.

**Unit 4 Technical Analysis** 20   12   0.8

Technical Analysis: Introduction, Technical v/s Fundamental analysis, Dow Theory, Types of trend, Types of charts.

**Reference Books:**

- Sundhindra Bhat - Security Analysis & Portfolio Management Excel Books.  
 Donald E. Fischer, Ronald J. Jordan; Security Analysis & Portfolio Management, sixth Edition, Prentice- Hall India  
 Investment Analysis and Portfolio Management – Prasanna Chandra (TMH).  
 Security Analysis and Portfolio Management – Fisher and Jordan (TMH)  
 Patel D. G. : 'Security Analysis and Port folio Management', Sudhir Prakashan, Ahmedabad  
 Amling: Fundamentals of investment Analysis, Prentice Hall, International Edition.  
 Bhalla : Investment Analysis, S. Chand & Co. Delhi.  
 Chandratre, K.R: Capital Issue, SEBI & Listing, Bharat Publishing House, New Delhi.  
 Fabozzi, Frank J: Investment Management, prentice Hall, International Edition.  
 Gupta, L.C: Stock Exchange Trading in India; Society for capital Market Research and Development, Delhi.  
 Machi Raju, H.R: Merchant Banking; Willey Eastern Ltd., New1 Delhi.

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<b>Course Code: IIA02MAM</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>MARKETING MANAGEMENT</b>		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories, essential elements and practices in the field of Marketing Management.

<b>Unit 1 Conceptual Foundation</b>	25	15	01
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What is marketing? - Core concepts of marketing – markets, marketing management – production concept, product concept, selling concept, marketing concept – difference between selling and marketing – consumerism – causes of consumerism – consumer movements.

<b>Unit 2 Buying Behavior and Target Marketing</b>	25	15	01
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7 O's model of consumer behavior, major factors influencing buying behavior, buying process, business markets Vs consumer markets, systems buying and selling, major factors influencing business buying – purchase process.  
 Levels of market segmentation – bases for segmenting consumer markets – base for segmenting business markets – requirements for effective segmentation.

<b>Unit 3 Marketing Mix</b>	30	18	1.2
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Product: Concept of product, Product item, Product line and Product mix, Concept of Product Life Cycle, stages of PLC and Marketing strategy, Meaning of Brand & Brand equity.  
Pricing: Objectives, Factors affecting pricing decision, Orientation (methods)-cost, demand and competition, Discriminatory pricing.  
Place: Functions of Channels of Distribution, Levels of Channels of Distribution, Factors affecting choice of Channels of distribution, Retailing & Whole selling.  
Promotion: Definition, consumer promotions, trade promotions, business promotions – purpose of sales promotion – major decisions in sales promotion – pitfalls of sales promotion.

<b>Unit 4 Personal Selling</b>	20	12	0.8
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Approaches in sales training – major steps in personal selling – factors contributing to the growth of direct marketing in India – products more suitable for direct marketing – strategies for direct marketing – determining sales targets.

**Reference Books:**

- Marketing Management, By : Philip Kotler (Prentice Hall)
- Modern Marketing Management, By: K.C.Nair, Paul and others (Himalaya)
- Modern Marketing Management , By : R.S.N.Bhagavati and Pillai (S.Chand)
- Marketing Management, By : Varshney & Gupta, (Sultan Chand & Sons)

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<b>Course Code: IIA03EBI</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>ELEMENTS OF BANKING AND INSURANCE</b>		100	60	04

The course aims to provide basic concepts and knowledge with regard to a Consumer Behaviour and its use in Business.

<b>Unit 1</b>	<b>Elements of Banking</b>	25	15	01
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Types and functions of commercial banks, Definition of banking, types of commercial banks, traditional and non-traditional functions of a modern, commercial bank, importance and limitations of, commercial banks.

Deposits: General precautions to be taken at the time of opening of a new deposit account, Current deposit A/C, Fixed deposit A/C, Savings deposit A/C, Recurring deposit A/C.

<b>Unit 2</b>	<b>Passbook, Cheque &amp; Different means of Remittances</b>	25	15	01
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Passbook: Meaning, Features, Specimen of passbook, Entries in a passbook: Wrong entries favourable to a customer, Wrong entries favourable to a banker.

Cheque: Meaning, Features, Specimen of cheque, Difference between cheque & draft, Cheque crossing: Meaning & Types of cheque crossing.

Different means of remittances: Demand draft, mail, telegraphic and telephonic transfer, ATM, Tele-banking, home banking, interlinked branch banking, marketing of banking services, online banking, computerization in banking field.

<b>Unit 3</b>	<b>Elements of Insurance &amp; General Insurance</b>	25	15	01
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Introduction to insurance: Insurance – Meaning, characteristics, importance, limitations, types of insurance, meaning of insurance, contract, fundamental principles of insurance, concept of, period of insurance and re-insurance, double insurance, v/s re-insurance.

General Insurance: Types of insurance covered in General insurance.

Marine Insurance: Meaning of marine insurance contract, Fundamental principles of marine insurance, types of marine insurance policies.

Fire Insurance: Meaning, fundamentals of fire insurance, fire insurance contract, rights of insurer, types of fire insurance policies

<b>Unit 4</b>	<b>Life Insurance</b>	25	15	01
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Life insurance: Meaning, history, barriers to life insurance, importance and principles of life insurance, concept of insurance and assurance, life insurance v/s other insurances.

Types of life insurance policy, Meaning of policy, types of policy – whole life policies, endowment policies and pension policies, policy conditions, procedure for settlement of claims, nomination and assignment, annuities, mediclaim policy.

**Reference Books:**

- Gordon & Natarajan, (2008), "Banking: Theory, Law and Practice", Himalaya Publishing House Pvt. Ltd.  
 Sundaram & Varshney, (2004), "Banking, Theory Law and Practice" Sultan Chand & Sons.  
 Varshney & Malhotra (2005), "Principles of Banking", Sultan Chand & Sons.  
 Vaish M.C, (1997), "Money, Banking & International Trade", New Age International Pvt. Ltd.  
 M C Shukla & T S Grewal, "Advanced Accounts, S. Chand and Co; 1989  
 P. R. Periasamy (2007), Principles and Practise of Insurance, Himalaya Publishing House.  
 Gupta P.K, " Fundamentals of Insurance", Himalya Publishing House; 2008  
 Mishra M.N., " Principles and Practices of Insurance", S. Chand and Co; 2004  
 Panda G.S., "Principles and Practices of Insurance" Kalyani Publications, 2004  
 M C Shukla & T S Grewal, "Advanced Accounts, S. Chand and Co; 1989

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<b>Course Code: IIB04CAC</b>	<b>Course Type: Open</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>COMPUTER APPLICATION IN COMMERCE</b>		100	60	04

The course aims to familiarize the students with the basics of computer and it's applications in the relevant fields.

**Unit 1 Introduction to Computers & Windows** 25   15   01

Computer Basics: Introduction, Characteristics, History, Generations, Classification, Application, Computer Architecture and Organisation, Personal Computers and Other devices, Hardware and Software, Operating Systems, Networking Concepts, Computer virus, Prevention from virus.

Windows Basics: Start Menu, Control Menu commands with mouse and keyboard, Control Panel, Managing Multiple Windows, Scroll Bar, Creating New Folder, Logging Off and Shutting down Windows. My computer, Windows Explorer, Recycle Bin, Managing Fonts, Finding Files and Folders, Notepad, Calculator, Using Paint, Taskbar Properties, Creating shortcuts, Display Properties.

**Unit 2 Microsoft Word** 25   15   01

Introduction to Word, Editing Document, Move and Copy text and Help system, Formatting Text and Paragraph, Finding and Replacing text and Check Spelling, Using Tabs, Enhancing a Document, Columns, Tables and other features, Using Graphics, Templates and Wizards, Mail Merge.

**Unit 3 Microsoft Excel & Overview of Tally** 30   18   1.2

Excel: Introduction to worksheet and Excel, Getting started with Excel, Editing cells and using commands and functions, Moving and Copying, Inserting and Deleting Rows and Columns, Getting Help and Formatting Worksheet, Creating Charts, Using Date and Time and Addressing Modes, Naming Ranges, Using Statistical/Mathematical, Database in Worksheet, Additional Formatting commands and Drawing toolbar, Multiple Workbooks, Pivot Table.

Tally: Basics of tally, Creation of Company, creation of ledger, Accounts information, Transaction Entry, Voucher, Receipts, Payment, Drawings, Capital, Cash Transaction, Credit Transaction, Contra Transactions, Profit and loss account, Balance Sheet, Ratio Analysis.

**Unit 4 Microsoft PowerPoint** 20   12   0.8

Introduction to PowerPoint, Using Auto content Wizard, Creating a presentation, Adding objects, Applying Transitions, Animation Effects, PowerPoint views, Running Slide Show, Setting Slide Timings, Miscellaneous Features of PowerPoint.

**Reference Books:**

- Computer Application In Management By Riternder Goel
- PC Software for windows Made Simple By R.K.Taxali
- Computer Fundamentals By Arora Ashok and Bansal Shefali (Excel Books)
- Computers for Beginners By Jain V K (Pustak Mahal Publishers)

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<b>Course Code: IIA05COA</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>COST ACCOUNTING</b>		100	60	04

The course aims to provide sound understanding of the intricacies of solving practical problems relating to Cost Accounting.

<b>Unit 1 Process costing</b>	25	15	01
Normal and Abnormal losses Equivalent production – FIFO method, Average method, Typical problems. Inter process profits			
<b>Unit 2 Non-Integrated Accounts</b>	25	15	01
Non-Integrated Accounts (Basic Examples)			
<b>Unit 3 Integrated Accounts</b>	25	15	01
Integrated Accounts (Basic Examples) Reconciliation of Cost and Financial profits			
<b>Unit 4 Theoretical Aspects</b>	25	15	01
Performance Measurement Techniques Strategic Management Accounting Cost reduction and cost control Cost Audit and cost accounting Records Rules Uniform costing and Inter-firm comparison			

**Reference Books:**

1. Rana-Dalal "Cost Accounting", Sudir Prakashan, Ahmedabad
2. Saxena V.k. and Vashish C.D, Basics of Cost Accounting Sultan Chand & Sons, New Delhi
3. Tulsian P. C. 'Practical Costing', S. Chand & Co. New Delhi
4. M. N. Arora "Cost and Management Accounting", Vikas Publishing House Pvt. Ltd.

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<b>Course Code: IIA05ADM</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>ADVERTISING MANAGEMENT</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Advertising Management and their application in business.

**Unit 1 Advertising Basics & Advertising Mission** 25   15   01

Advertising Basics: Advertising – definition, Attributes of advertising, Kinds of advertising, Role of advertising in modern business world.

Advertising Mission: Advertising goals and objectives, DAGMAR, Challenges to DAGMAR.

**Unit 2 Advertising Money & Advertising Business** 25   15   01

Advertising Money: How much to spend? Advertising Budget process, Factors influencing the advertising budget, Advertising budget approaches- percentage of sales method, objective task method.

Advertising Business: The advertising manager, Organisational structure of advertising department, Functions of advertising department, The Advertising Agency, Functions of advertising agency, Selection of an advertising agency.

**Unit 3 Advertising Message & Advertising Appeals** 25   15   01

Advertising Message: Choosing the Advertising Message- message generation, message evaluation & selection, message execution and message social responsibility review, The AIDA formula.

Advertising Appeals: Meaning, Essentials of a good appeal, Classification of Advertising appeals- rational, emotional, moral, direct & indirect.

**Unit 4 Advertising Media & Measurement** 25   15   01

Advertising Media: Meaning of media, Commonly used media in advertising- indoor advertising media, outdoor advertising media, Relative merits & demerits of these media, Choice of advertising media.

Media Planning: Reach, Frequency, Continuity, TRP, Media selection consideration, Impact of the media, Media scheduling.

Advertising Measurement: Meaning, When to test the advertising effectiveness? Measuring effectiveness of advertising- pre testing, post testing methods.

**Reference Books:**

- Foundations of Advertising Theory and Practice: Chunawala & Sethia (HP)
- Advertising Management: P.K. Agarwal (Pragati Prakashan)
- Advertising: C.N. Sontaki (Kalyani Publishers)
- Advertising made simple: Frank Jefkins (PHI)
- Advertising Management: U.C. Mathur
- Van Horne, C. & Wachowich, M., "Fundamentals of Financial Management", PHI, 11th Edition, 2002.
- Advertising and Promotion, George E Belch & Michale A Belch, Tata Mc Graw Hill

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<b>Course Code: IIA05ME2</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>MANAGERIAL ECONOMICS-2</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Managerial Economics and their application in business.

<b>Unit 1 Market and Revenue</b>	25	15	01
Characteristics of Perfect Competition, Monopoly and Monopolistic Competition. Total Revenue, Average Revenue and Marginal Revenue under Perfect Competition, Monopoly and Monopolistic Competition. Relationship between Average Revenue, Marginal Revenue.			
<b>Unit 2 Market Structure 1</b>	25	15	01
Perfect Competition: Determination of equilibrium price and output in short run and long run. Monopoly: Determination of equilibrium price and output in short run and long run.			
<b>Unit 3 Market Structure 2</b>	25	15	01
Monopolistic Competition: Duopoly and Oligopoly Models for Determination of equilibrium price and output. Baumal's Sales Revenue Maximization Model.			
<b>Unit 4 Pricing Practices</b>	25	15	01
Price discrimination: Degrees of price discrimination, Price discrimination in Home market and world market (Dumping). Full-cost pricing, Peak – load pricing Price Leadership: Barometric Price Leadership and Dominant Price Leadership.			

**Reference Books:**

A Textbook of Economics Theory: Stonier & Hague.  
 Modern Microeconomics: A Koutsoyiannis  
 Microeconomics for management students: Ravi Dholakia & Oza  
 Managerial Economics, By Dwivedi, D N (Vikas Publishing House)  
 Advanced Economic Theory, By H L Ahuja (S. Chand & Co. Ltd)  
 Business Economics, By Chaturvedi D D and Gupta, S L (Brijwasi Publishers)  
 Managerial Economics, By Mehta P L (Sultan Chand & Sons)  
 Modern Micro Economics, By Koutsoyiannis A (Macmillan Press Ltd)  
 Managerial Economics, By Salvator Dominick (McGraw-Hill Book Company)  
 Principles of Microeconomics- H.L. Ahuja- S. Chand Company Ltd.  
 Micro Economic Theory- M L Jhingan Mac Millan Press Ltd

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<b>Course Code: IIA05ST2</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>STATISTICS-2</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Managerial Economics and their application in business.

**Unit 1 Sampling Methods** 25   15   01

Introduction, Probability sampling methods: Simple random sampling, Stratified Sampling, Cluster and Systematic sampling, multi stage sampling. Non probability sampling methods: accidental sampling, quota sampling and purposive sampling.

**Unit 2 Testing Hypothesis** 25   15   01

**Large Sample Test**

Meaning of Statistical Inference, Statistical Estimation: An Estimator, Point and Interval Estimation, Concept of Confidence Interval, Confidence limits  
 Definition of hypothesis, basic concepts – null hypothesis and alternative, the level of significance, type I & type II errors, two tailed and one tailed test, power of test, testing of mean, testing of differences between two means, testing of proportion of differences between two proportion limitations of hypothesis testing

**Small Sample Test**

Idea of degree of freedom, test significance based upon t and F statistic- testing of mean, testing of difference between two means, testing of equality of variances.

**Unit 3 Distribution Free Methods** 25   15   01

Concept of Non Parametric Tests, Assumptions, Advantages and Disadvantages of Non Parametric tests; One-Sample Tests: Kolmogorov-Smirnov one sample test, Run test, one sample Sign test, Chi-Square Test; Two-Sample Tests: Sign test, Median test, Mann-Whitney U-test, Wilcoxon Matched-Pair Sign Rank Test; K-Sample Tests: Median test, Kruskal-Wallis test; Applications of all of the above Non Parametric Tests.

**Unit 4 Design of Experiments** 25   15   01

Concept of Analysis of Variance: One way and two ways ANOVA and their applications, CRD, RBD, LSD and Factorial Experiments, Factorial Designs

**Reference Books:**

- Rohatgi V.R.(1984) : Introduction to prob. Theory and Mathematical Statistics (Wiley Eastern)
- Goon, Gupta and Dasgupta(1970) : An outline of Statistical Theory Vol. I & II (World Press, Calcutta)
- S. C. Gupta and V. K. Kapoor(1990) : Fundamentals of applied Statics (Sultan Chand and Sons)
- Hogg and Craig (78) : Introduction to Mathematical Statistics (Collier -M)
- Casella & Berger: "Statistical Inference" Thomson Publications
- Manoj Kumar Srivastav: " Statistical Inference –Testing Of Hypothesis" PHI
- Cox D. R.: "Principles of Statistical Inference" Cambridge Press University
- Siegel S. & Castellan N.J.: "Nonparametric Statistics for Behavioral Sciences"
- Harold Larsen: "Introduction to Probability Theory and Statistical Inference" Wiley Eastern
- Hogg & Tanis:"Probability and Statistical Inference" Pearson Education
- Cochran, William G. (1977). Sampling techniques (Third ed.). Wiley.
- Lohr, Sharon L. (1999). Sampling: Design and analysis. Duxbury.

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<b>Course Code: IIIA01TPM</b>	<b>Course Type: Core</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>TAX PLANNING AND MANAGEMENT</b>		100	60	04

The course aims at providing fundamental understanding of the intricacies of Corporate Tax Planning and Management.

<b>Unit 1 Introduction</b>	25	15	01
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Introduction to Tax Management: Concept of tax planning; Tax avoidance and tax evasions; corporate taxation and dividend tax.

Tax Planning for New Business: Tax planning with reference to location, nature and form of organization of new business.

<b>Unit 2 Wealth Tax</b>	25	15	01
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Chargeability, Net wealth, Assets, Deemed Assets, Assets exempt from tax, Debt owed, Valuation of Assets, Rate of Tax, Problem of wealth tax.

<b>Unit 3 Special Tax Provisions</b>	25	15	01
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Tax provisions relating to free trade zones, infrastructure sector and backward areas; Tax incentives for exporters

<b>Unit 4 Tax Planning and Financial Management Decisions</b>	25	15	01
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Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.

**Reference Books:**

Ahuja G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.

Circulars issued by C.B.D.T.

Income Tax Act, 1961.

Income Tax Act, 1962.

Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.

Sanghania, V.K: Direct Taxes: Law and Practice, Taxman's Publication, Delhi.

Sanghania Vindo K: Direct Tax Planning and Management, Taxman's Publication, Delhi.

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<b>Course Code: IIIA02PPC</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>PROJECT PLANNING AND CONTROL</b>		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the Project Planning and control.

<b>Unit 1 Introduction</b>	25	15	01
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Capital investment: Importance and difficulties, Types of capital investment, Phases of capital budgeting, Levels of decision making, Facets of project analysis, Concept of strategy, Grand strategy, Diversification Debate, Portfolio strategy,

<b>Unit 2 Market Analysis and Technical Analysis</b>	25	15	01
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Market and Demand Analysis: Situational analysis, Collecting of secondary information, Conduct of Market survey, Demand forecasting.  
 Technical Analysis: Manufacturing Process/ Technology, Technical arrangement, Material input and utilities, Plant capacity, Location and site, Machineries and equipment, Structure and civil works.

<b>Unit 3 Financial Estimates Projections and SCBA</b>	25	15	01
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Cost of project, Means of finance, Cost of production, Working capital requirement and its financing, Profitability projections, Projected cash flow statement, Projected balance sheet.  
 Social Cost Benefit Analysis: Rational for SCBA, UNIDO approach; Measurement of the impact on distribution; SCBA in India.

<b>Unit 4 Network Techniques for Project Management</b>	25	15	01
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Project Planning, Project Control, Development of Project Network, Time Estimation, Determination of the critical path, scheduling when resources are limited, PERT Model, CPM Project implementation practices in India.

**Reference Books:**

Prasanna Chandra[Project Management]  
 K. Nagarajan [Project Management]  
 Vasant Desai [Project Management]

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<b>Course Code: IIIA03HRM</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>HUMAN RESOURCE MANAGEMENT</b>		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of Human Resource Management.

<b>Unit 1 Introduction to HRM</b>	25	15	01
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Personnel Management v/s Human Resource Management, Definition and concept of HRM, Importance and scope, Function of HRM, Qualities of personnel manager, Role of HR Executives, Challenges to HR Professionals. Concepts, objectives and steps for HR policy.

<b>Unit 2 Human Resource Planning, Hiring and Training</b>	25	15	01
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Human Resource Planning: Definition, Objectives, Concept, Process of HRP. Job analysis, Job Description, Job Specification.  
Hiring: Concept of Recruitment, Sources of Recruitment, Concept of Selection, Selection Process.  
Training: Definition, Purpose and Methods of training.

<b>Unit 3 Performance Appraisal &amp; Promotion and Transfer</b>	25	15	01
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Performance Appraisal: Meaning and Terminology. Objectives, Pitfalls in performance appraisal, Essential of good appraisal system. Limitation of appraisal methods. Performance appraisal methods – Grading Method, Check – List method, Critical Incident method, man-to-man comparison method, Human asset accounting method and 360 degree method.  
Promotion and Transfer: Purpose of promotion, promotion policy, Criteria for promotion, Merits vs. Seniority, Demotion.

<b>Unit 4 Wages &amp; Salary Administration and Industrial Relation</b>	25	15	01
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Wages & Salary: Meaning, nature, purpose, factors influencing wage and salary structure, Minimum, fair and living wage, Type of wages, Job evaluation: Meaning, Definition, importance, step in Job evaluation, Limitations. Meaning, scope, objectives of labor welfare, Provisions about labor safety.  
Industrial Relation and Trade Union: Industrial Relation-Importance, Objectives, participation in IR, Industrial Disputes – Meaning, causes and effects of industrial disputes and methods for solution of industrial disputes.  
Trade Union: Concepts, function, Problem of Trade Unions.

**Reference Books:**

- Personal Management – C.B.Mamoria, Himalya Publishing House.
- Human Resource Management- Chhabra, T. N., Dhanpati Rai and Co. Pvt. Ltd, New Delhi.
- Human Resource Management - Gupta, C. B., Sultan Chand and Sons, New Delhi,
- Human Resource Management:Text and Cases - Rao,V S P, Excel Books,2004.
- Human Resource and Personnel Management (Text and Cases), Aswathappa, K., Tata McGraw Hill Publishing Company, New Delhi, 2003.
- Industrial Relation and Personnel Management, Davar, R.S., Vikas Publishing House, New Delhi.
- Human Resource Management, Barewell Ian, Sage India Ltd, New Delhi.

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<b>Course Code: IIIA04FIS</b>	<b>Course Type: Core</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>FINANCIAL SERVICES</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Financial Services and Institutions.

**Unit 1 Banking and Non-Banking Services** 25   15   01

Development of Banking in India; Reforms in the banking system; Payment and Settlement System; Diversification in banking operations; Role of RBI in development of Banking Sector. Role of IBA, Regional Rural Banks, Cooperative Banking; Non-banking Finance Companies; Development Banking; Micro Finance and Financial Inclusion.

**Unit 2 Investment Banking & Housing Finance** 25   15   01

Investment Banks: Functions and Types of Investment Banks; Investment Banking Services; Merchant Banking Services.  
Housing Finance: Role of Housing and Housing Finance in the Economy; Policy initiatives and measures to develop housing finance in India; Housing Finance Institutions in India; Types of Housing Loans;  
Marketing Strategies of housing finance institutions; Role of National Housing Bank; Residential Mortgage Backed Securitization; Reverse Mortgage Loan.

**Unit 3 Mutual Funds & Venture Capital Finance** 25   15   01

Meaning, Concepts of Mutual Funds; Growth of mutual fund Industry in India; Organization of a mutual fund; Types of mutual funds schemes; Role of Intermediaries and marketing of mutual funds; Methods of investing in a mutual fund scheme; Tax implications for mutual fund investors; Mutual fund regulations.  
Concept and Features, Venture Capital Practices in India.

**Unit 4 Derivatives** 25   15   01

Definition, Types of Derivatives – Future, Forward, Option- Call and Put, Swap.  
Participants – Hedger, Speculators, Arbitraders.  
Derivative Market in India, Difference in Financial and Commodity Derivatives.

**Reference Books:**

- Pathak Bharati V. "Indian Financial System" 3rd Edition, Pearson Education.  
Khan M.Y., Indian Financial System, Sixth Edition, Mc Graw Hill.  
Vasant Desai, "Financial Markets and Financial Services" Himalaya Publishing House  
Clifford Gomez, "Financial Markets, Institutions, and Financial Services", Prentice Hall of India.  
N.K.Gupta & M Chopra, "Financial Markets, Institutions, and Services", Ane Books Pvt. Ltd

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<b>Course Code: IIIA05AMD</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>ACCOUNTING FOR MANAGERIAL DECISION</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Corporate Financial Accounting and their application in commerce.

<b>Unit 1 Budgeting</b>	25	15	01
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Definition of budget; Essential of budgeting; Types of budgets - functional, master etc, Fixed and flexible budget; Budgetary control; Zero-base budgeting; performance budgeting

<b>Unit 2 Standard Costing and Variance Analysis</b>	25	15	01
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Standard costing as a control technique; Setting of standards of their revision; Variance Analysis - meaning and importance, kinds of variance and their uses - material labour and overhead variances; Disposal of variances; Relevance of variance analysis of budgeting and standard costing. Reconciliation of Standard Profit with actual profit

<b>Unit 3 Managerial Costing and Break-even Analysis</b>	25	15	01
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Concepts of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even- analysis; Decisions regarding sale-mix, make or buy decisions and discontinuation of a product line etc.

<b>Unit 4 Emerging Dimension in Management Accounting</b>	25	15	01
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- (A) Responsibility Accounting
- (B) Activity based costing
- (C) Just in time

**Reference Books:**

Anthony, Robert : Management Accounting, Tarapore-wala, Mumbai.  
 Barfield, Jessie, Ceity, A. Raiborn and Michael R. Kenney: Cost Accounting : Traditions and Innovations, South Western College Publishing, Cincinnati, Ohio.  
 Descoster, Don T. and Elden L. Schafer : Management Accounting: A Decision Emphasis, John Wiley and Sons Inc., New York.  
 Garrison, RAY H. and Eric W. Noreen: Management Accounting, Richard D.Irwin, Chicago.  
 Hansen, Don R. and Maryanne M Moreen: Management Accounting, South-Western College Publishing, Cincinnati Ohio.  
 Horngren, C.T Gray L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall, Delhi.  
 Horngren Charles T., Geroqe Foster and Srikant M. Daliar: Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.  
 Lall, B.M. and I.C Jain: Cost Accounting: Principles and practice, Prentice Hall Delhi.  
 Pandey, I.M: Management Accounting , Vani Publication, Delhi.  
 Welsch Glenn A. Ronald W. Hilton and Paul N. Gorden: Budgeting, Profit Planning and Control, Prentice Hall Delhi.

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<b>Course Code: IIIA05OPR</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>OPERATION RESEARCH</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Operation Research and their application in commerce.

**Unit 1 Introduction to Operations Research** 25   15   01

Definitions of Operations Research (O.R), Nature and Scope of O.R., Phases of O.R., Different types of Models in O.R., Iconic or Physical models, Analogue or Schematic models, Symbolic models, Deterministic models, Probabilistic models, General models, Dynamic models, Heuristic models, Types of Mathematical models, Advantages of Models, Introduction, Applications of O.R. in the fields of Marketing, Finance, Planning, Research Development Techniques, Limitations of O.R., O.R. in India.

**Unit 2 Transportation Problem** 25   15   01

Meaning, definition, uses and mathematical form of the TP, Obtaining the initial feasible solution by North-West corner rule and vogel's approximation method, Testing the optimality of the initial basic feasible solution by (i) stepping stone method and (ii) MODI method. Unbalanced transportation problem, Degeneracy, Examples.

**Unit 3 Assignment Problem** 25   15   01

Formulation, Hungarian Method, Constrained Assignment Problem, Applications of Transportation and Assignment Problems, Traveling Salesman Problem.

**Unit 4 Theory of Games and Sequencing Problems** 25   15   01

Study of Two Person Zero-sum Game Problems, Games with and without Saddle point, Principles of Dominance, Graphical method, Conversion of Game problem into an L.P. problem, Problem of Sequencing: Sequencing of n jobs on two and three machines, Applications of Game theory and Sequencing problems.

**Reference Books:**

- Introduction to Mathematical Statistics by S.P.Gupta, S.C hand, New Delhi
- Business Statistics by Sancheti & Kpoor, Sultan and Sons, New Delhi
- Sharma J.K.: "Introduction to Operations Research" Mc Milan.
- Taha H. A.: "Operations Research - An Introduction" Pearson Education
- Hillier and Lieberman: "Operations Research" Tata Mc. Graw Hill
- Vohra N.D.: 'Quantitative Techniques for Management' Tata Mc. Graw Hill
- Sharma J. K. : "Operations Research: Problems & Solutions" McMillan
- Kapoor V.K.: "Problems and Solutions in Operations Research" S. Chand
- Ravindran Philips & Solberg : Operations Research: Principles & Practice. (2nd Ed) John Wiley
- Hillier & Lieberman : Operation Research.

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<b>Course Code: IIIA05STM</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>STRATEGIC MANAGEMENT</b>		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of Strategic Management.

**Unit 1 Introduction and Formulation of Strategy & The 5 Generic Strategies** 30   18   1.2

Introduction and Formulation of Strategy: Meaning of strategy, the strategy making process, meaning of vision statement and mission statement, characteristics of an effective vision statement and mission statement, the relationship between company's strategy and business model, creating strategy to Win, importance of crafting and executing strategy

The Five Generic Competitive Strategies: Low-cost provider strategies: merits and demerits, Differentiation strategies: merits and demerits, Best-cost Provider Strategies: merits and demerits, Focused Strategies: merits and demerits

**Unit 2 Strategic Choice & Strategies for specific industry and company situation** 30   18   1.2

Strategic Choice: Strategies for entering new business, Strategic alliances and collaborative Partnership, Merger and Acquisition strategies, vertical integration strategies, outsourcing strategies, offensive strategies, Defensive strategies

Strategies for specific industry and company situation: Strategies for competing in emerging Industries, Strategies for competing in Maturing Industries, Strategies for competing in Declining industries, Strategies for Industry Leaders, Strategies for Runner-up Firms, Strategies for Weak Business.

**Unit 3 Analyzing a company's external environment strategically** 25   15   01

Identification of industry's dominant economic features, the five force model of competition: A key tool for evaluating the competitive environment, Weapons for competing and factor affecting the strength of rivalry, factor affecting the strength of threat of Entry, factor affecting competition from substitute products, factor affecting bargaining power of suppliers, factor affecting the bargaining power of Buyer, identifying an industry's driving forces and it's link with strategy, key factors for future competitive success.

**Unit 4 Strategy Implementation and Evaluation** 15   9   0.6

Inter relationship between strategy formulation and strategy implementation, issues in strategy implementation, Strategic evaluation and control, types of strategic and operational control

**Reference Books:**

Crafting And Executing Strategy: Arthur A Thompson, A J Strickland III, John E Gamble, Arun K Jain, Tata McGraw Hill.

Albert, Kenneth J. The Strategic Management Handbook. New York, McGraw Hill, 1983.

Allio, Robert J. The Practical Strategist: Business and Corporate Strategy in the 1990s. California, Ballinger, 1988.

Ansoff, H I. Implanting Strategic Management. Englewood Cliffs, Prentice Hall Inc., 1984.

Hamel, Gary and Prahalad, C K. Competing for the future. Boston, Harvard Business School Press, 1994.

Hax, A C and Majlyf, N S. Readings in Strategic Management. Cambridge, Ballinger, 1984.

Porter, Michael E. Competitive Advantage. New York, Free Press, 1985.

Bhattachary S. K. and Venkatramin, Managing Business Enterprises: Strategies, Structure and Systems, Vikas Publishing House, New Delhi.

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<b>Course Code: IVA01FTP</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>FOREIGN TRADE &amp; POLICY</b>		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the Foreign Trade and Policy.

<b>Unit 1 Introduction</b>	25	15	01
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Foreign trade - Meaning, necessities, Importance , export promotion Vs import substitution ,Trade blocks- EEC, SAARC,WTO, ASEAN, State Trading Corporation (STC)- Introduction, objectives, Latest Foreign trade policy.

<b>Unit 2 Export Documents and Procedure</b>	25	15	01
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Documents for Imports and Exports- air way bill , bill of lading, mate receipt, combined transport document, shipping bill, bill of entry, commercial invoice, consular invoice, customs invoice , bill of exchange, packing list , certificate of origin, certificate of inspection, Various stages of Export procedure.

<b>Unit 3 International Marketing</b>	25	15	01
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International Marketing : objectives, Problems, Environment, internationalization process, international marketing program, international marketing channels, internal distribution, factors that influence choice of distribution channels within foreign markets.

<b>Unit 4 Export Promotion and Finance</b>	25	15	01
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Importance of exports to the economy, objectives of export promotion, Brief Study of export Incentives/Assistance/Facilities available to Exporter, Export Promotion Council, EPZs, guidelines for setting up SEZ, Payment terms, institutional finance (pre shipment / post shipment), EXIM Bank- objectives and functions, letter of credit.

**Reference Books:**

International Trade – Fransis Cherunilam, Himalya Publication  
 Export Management – K.L. Bhatiya – K.K. Khanna – RPH Publication  
 Export Management – P.K.Khurana – Galgotiya Publication

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<b>Course Code: IVAO2REM</b>	<b>Course Type: Complementary</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>RESEARCH METHODS</b>		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, theories, essential elements and practices in the field of Marketing Management.

<b>Unit 1 Introduction to Research Methodology</b>	20	12	0.8
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Meaning, objectives, motivation in research, types, approaches & significance of research, research and scientific research, research process, criteria for good research, problems encountered by researchers in India.

<b>Unit 2 Research Design &amp; Sampling</b>	30	18	1.2
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Research Design: Definition, classification, exploratory research, descriptive research, causal research, relationship between exploratory, descriptive & causal research.  
 Experimental designs: Definition and concept, validity in experiment, extraneous variables, controlling extraneous variable, classification of experimental designs.  
Sampling Design: Steps criteria for sampling procedure, characteristic of good sample design, different types of sample design - (a) Probability Sampling: simple random, systematic random, stratified, cluster (b) Non Probability Sampling: quota, judgmental, convenience.

<b>Unit 3 Measurement and Scaling</b>	20	12	0.8
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Measurement in research, scale characteristics and level of measurement, primary scales of measurement, comparative & non comparative scaling techniques, scale evaluation: Reliability, validity and generalizability

<b>Unit 4 Data Collection and Hypotheses Testing</b>	30	18	1.2
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Data Collection: Collecting primary data, observation method, interview method, questionnaire, schedule, difference between questionnaire and schedule, some other methods of data collection, Collection of secondary data, selection of appropriate method for data collection, case study method  
Hypotheses Testing: Definition of hypothesis, basic concepts: null hypothesis and alternative hypothesis, the level of significance, type I & type II errors, two tailed and one tailed test, Procedure of hypothesis testing, important parametric tests, testing of mean, testing of differences between two means, testing for comparing two related sample, testing for comparing a variance to some hypothesized population variance, limitations of hypothesis testing.

**Reference Books:**

- Research Methodology by C.R.Kothari, 2<sup>nd</sup> Edition (2004), New Age International Publication, New Delhi
- Marketing research by Naresh K. Malhotra & Satyabhusan dash, Sixth edition (2010), Pearson education, Inc.
- Research Methodology by G. R. Basotia and K. K. Sharma, 1<sup>st</sup> Edition (1999), Mangal Deep Publication, Jaipur. New Delhi
- Research Methodology by D. K. Bhattacharya, 1<sup>st</sup> Edition, (2003), Excel Books Publication, New Delhi
- Marketing Research concept and practices in India by Dr. S.Shahjahan, 1<sup>st</sup> Edition (2005), Mac Millan India Publication, New Delhi
- Marketing Research by Luck and Rubin, 7<sup>th</sup> Edition, Prrentice Hall of India Publication, New Delhi.
- Introduction to Mathematical Statistics by S.P.Gupta, S.Chand, New Delhi
- Business Statistics by Sancheti & Kpoor, Sultan and Sons, New Delhi

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<b>Course Code: IVA03FMI</b>	<b>Course Type: Core</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>FINANCIAL MARKET IN INDIA</b>		100	60	04

The course aims at providing fundamental knowledge and exposure to the concepts, and developments in the Financial Markets.

<b>Unit 1 Primary Market</b>	25	15	01
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Primary Capital Market -Objectives, Role of SEBI, factors to be considered by investor, Investor's Protection.  
 Initial Public Offering: Parties involved, Placement – Prospectus, bought out deals/ offer for sale, Private placement, Right issue, Book Building.  
 Book Building in India.

<b>Unit 2 Secondary Market</b>	30	18	1.2
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Secondary Market – Functions, Regulatory Framework in India, SEBI and its objective. Dematerialization, Depositories, DP, Advantages of Dematerialization.  
 Preset stock exchanges in India. Stock Indices : SENSEX, NIFTY  
 Entities and Functions: Brokers, FIIs, Portfolio Managers, Custodians, Share transfer Agents, Merchant Bankers, Banker to an issue, Debenture Trustee, Underwriters, Credit rating Agencies.  
 Clearing and Settlement Procedure in secondary market.

<b>Unit 3 Debt Market and Money Market</b>	25	15	01
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Indian Debt Market, Characteristics of debt Market, Debt Market Instruments, Public Debt Market, Private Debt Market, Govt. Debt Market, Clearing and Settlement.  
 Money Market Instruments: Treasury Bill, Commercial Paper, Certificate of Deposit, Call Money, Trade Bill.

<b>Unit 4 Commodity Market</b>	20	12	0.8
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Indian Commodity Market, Types of commodity traded, Functions and Role of Commodity Exchange, Trading and Clearing Methods.

**Reference Books:**

Vasant Desai, "Financial Markets and Financial Services" Himalaya Publishing House  
 Clifford Gomez, "Financial Markets, Institutions, and Financial Services", Prentice Hall of India.  
 N.K.Gupta & M Chopra, "Financial Markets, Institutions, and Services", Ane Books Pvt. Ltd  
 Bharti Pathak, "The Indian Financial System", Pearson Education  
 Khan M.Y., Indian Financial System, Sixth Edition, Mc Graw Hill.

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<b>Course Code: IVB04BES</b>	<b>Course Type: Common</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>BUSINESS ETHICS AND SOFT SKILLS</b>		100	60	04

The course aims to familiarize the students with the basics of Business Ethics and Soft Skills and its applications.

<b>Unit 1 Business Ethics - Introduction</b>	20	12	0.8
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Business Ethics – Nature, Concept, Definition & Scope, 3Cs of Business Ethics, Benefits of managing ethics in the organization, Ground rules of Ethics, Ethical Dilemmas – Meaning, methods of resolving ethical dilemmas, Approaches to resolving ethical dilemmas

<b>Unit 2 Corporate Social Responsibility</b>	30	18	1.2
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Arguments for social responsibility, Business as responsible person, Social responsibilities of business towards different groups, Business Ethics core responsibilities of Entrepreneurial performance, Promoting value based governance in organizations.

<b>Unit 3 Elements of Soft Skills</b>	25	15	01
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Introduction , Importance of soft skills, improving soft skills and practicing soft skills, , attributes regarded as soft skills: Time and Stress Management - Time Management matrix, Steps of successful time management, Difference between time savers and time wasters. Sources of stress, effects of stress and stress management tips.

<b>Unit 4 All about Attitude</b>	25	15	01
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Introduction , meaning, factors which form attitude, ways of changing attitude in person, obstacles in developing positive attitude, developing Positive Attitude , workplace attitude and Power of Positive Attitude. Team building and team work skills, characteristics of effective team, role of team leader and team members.

**Reference Books:**

- S. K. Bhatia, Business Ethics & Corporate Governance, Deep & Deep Publication Pvt. Ltd., New Delhi.
- S.A. Sherlekar, Ethics in Management, Himalaya Publication, New Delhi.
- Alex K., *Soft Skills Know Yourself and Know the World*, Sultan Chand & Sons New Delhi
- Managing Soft Skills for Personality Development by B. N. Ghosh, Tata McGraw Hill education
- Personality Development and Soft Skills by Barun K.Mitra, Oxford University Press
- Soft Skills, by S. Hariharan, N. Sunderrajan and S.P. Shanmugpriya, Neha Publication and Distributors
- Communication Skills and Soft Skills : An Integrated Approach (With CD) by E. Sureshkumar and Shreehari Pearson India

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<b>Course Code: IVA05AFA</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>ADVANCED FINANCIAL ACCOUNTING</b>		100	60	04

The course aims to provide sound understanding of the practices pertaining to the area related to advanced financial accounting.

<b>Unit 1 Analysis of Financial Statement - I</b>	25	15	01
Interpretation and Analysis of Financial position from given ratio and other details. (including projected statements)			
<b>Unit 2 Analysis of Financial Statement - II</b>	25	15	01
Preparation and interpretation of Fund Flow and Cash Flow Statement. (including projected statements)			
<b>Unit 3 Accounting Theory</b>	25	15	01
a. Concepts, Conventions, Principles (GAAP) of Accounting. b. Accounting Standards - Need and Process. c. Indian Accounting Standard : As 1, 7, 8 And 9 d. Harmonization of accounting Standards.			
<b>Unit 4 Emerging Dimensions in Accounting</b>	25	15	01
a. Inflation Accounting CPP and CCA. b. Human Resource Accounting. c. Social Accounting. d. Environment Accounting. e. EVA.			

**Reference Books:**

- Beams, F..A. Advanced Accounting, Prentice Hall Jersey.  
Dearden, J and S.K. Bhattacharya; Accounting for Management, Vikas Publishing House, New Delhi.  
Engler, C.,L.A Bernstein and K.R Labert: Advanced Accounting, Irwin Chicago.  
Fisher, P.M. W.J. Taylor and J.A. Leer: Advanced Accounting, South-western, Ohio.  
Gupta, R.L : Advanced Financial Accounting, S.Chand & Co New Delhi.  
Keiso D.E. And J.J. Weygandt: Intermediate Accounting, John Wiley and Sons, NY.  
Maheshwari, S.N: Advanced Accountancy - Vol. II Vikas Publishing House, New Delhi.  
Monga, J.R.: Advanced Financial Accounting, Mayoor Paprebacks, Noida  
Narayanswamy , R : Financial Accounting : A Managerial Perspective, Prentice Hall of India, Delhi.  
Neigs, R.F. : Financial Accounting, Tata McGraw Hill, New Delhi.  
Shukla, M.C and T.S. Grewal : Advanced Accountancy, Sultan Chand & Co. New Delhi.  
Warm, C.S. and P.E. Fess : Principles of Financial and Managerial Accounting South-western, Ohio.

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<b>Course Code: IVA05DSQ</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>DEMOGRAPHY AND STATISTICAL QUALITY CONTROL</b>		100	60	04

The course aims to familiarize the students with the basic concepts of Demography And Statistical Quality Control and their applications.

<b>Unit 1 Demography</b>		25	15	01
	Meaning and scope of demography, history and growth of demography measures of population growth, common measures of growth rate, growth curves logarithmic exponential gompertz and Logistic curves. Measures of mortality rates, neonatal and perinatal mortality rates, standardized age specific death rate with numerical examples.			
<b>Unit 2 Life Tables</b>		25	15	01
	Scope importance and limitations of life tables Different methods as construction of life tables abridged life tables, numerical examples to illustrate these methods. Population projections methods of projection study of simple models for population projections.			
<b>Unit 3 Statistical Quality Control</b>		25	15	01
	Cumulative sum control chart (CSC chart), construction of V-mark for CSC charts for attributes & variables with illustrations. Sampling Inspection plans -product versus lot control Double Sampling plans the attributes and is uses Sequential Sampling plans – sampling inspection plans for variables single Sampling plans when the Quality characteristics of lots is normal distributed with known and unknown standard deviation with upper and/or lower limits specified.			
<b>Unit 4 OC, ASN &amp; AOQ and Research Proposal</b>		25	15	01
	OC, ASN and AOQ of the above plans and their calculation for specific value parameter. Research Proposal: Developing research proposal: Literature Review, Research Problem, Research Design, Methodology,			

**Reference Books:**

1. Ramkumar R. (1986): Technical Demography, Wiley Eastern
2. Pathak K.B & Ram R. (1992): Techniques of Demography Analysis, Himalaya Pub.
3. Bhende A.A. & Kanitakar T. (1985): Principles of population Studies, Himalaya Pub.
4. Presesat R. (1978): Statistical Demography, Methew and Co.
5. Browker and Goode: Sampling inspection plans for variables.
6. Duncan A.J. (1965): Quality Control and Industrial Stastics, B.O. Tarapurwaland sons.
7. Ratani R.T.: Statistical Quality Control (in Gujarati), Gujarat Granth Nirman Board.
8. Duncan and Smith: Industrial Statistics & Quality Control

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**Semester-4, Syllabus (Effective from December 2015) CBCS**

<b>Course Code: IVA05INM</b>	<b>Course Type: Core (Elective)</b>	<b>%</b>	<b>S</b>	<b>C</b>
<b>INTERNATIONAL MARKETING</b>		100	60	04

The course aims to develop understanding of International marketing, Pricing decision, international advertising.

<b>Unit 1 Introduction</b>	30	18	1.2
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International Marketing: Meaning, process of International marketing, international damnation of Marketing, Domestic marketing vs. International Marketing, Characteristics of Multinational corporation, Benefit of international marketing  
International Cultural Environment: Meaning, Characteristics of culture, influence of culture on consumption, influence of culture on thinking process, influence of culture on communication process- verbal & non verbal, subculture.

<b>Unit 2 Market analysis and Foreign Market Entry Strategies</b>	20	12	0.8
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Market analysis, exporting, licensing, joint venture, manufacturing, assembly operations, management contract, turnkey operations, acquisition, strategic alliances.

<b>Unit 3 Product Decisions and Distribution Decision</b>	30	18	1.2
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Product Decisions: New product development, standardization Vs. product adaptation, branding decision, branding levels and alternatives, brand consolidation, brand protection.  
Distribution Decision: Direct and indirect selling channels, types of intermediaries in direct channel, modes of transportation, packing, documentation

<b>Unit 4 Pricing Decision</b>	20	12	0.8
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Meaning, price standardization, dumping, price distortion, price quotation, terms if sale, method of financing and means of payment

**Reference Books:**

- International Marketing, Sakonkvisit and John. J. Shaw, Third edition (2005), Prentice Hall of India P. Ltd., New Delhi.
- International Markets; Fayerweather John.; Prentice Hall of India Ltd.
- International Marketing; S.C.Jain. CBS Publications, New Delhi.
- International Markets; Charullium; Himalaya Publication
- International Marketing; Vasudev P.K. Excell Books, New Delhi.
- The Essence of International Marketing; Polluode, Stanley. J; Prentice Hall, New Delhi.

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