




# SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University  
 Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

## SYLLABUS – M.COM. – 2017 PATTERN

SEMESTER	SUBJECT HEAD	TITLE
I	Compulsory Subject - 1	<u>Management Accounting</u>
	Compulsory Subject - 2	<u>Contemporary Strategic Management</u>
	<b>Special Subject Group (A)</b>	
	Advanced Accounting and Taxation	<u>Advanced Accounting</u>
		<u>Income Tax</u>
	<b>Special Subject Group (B)</b>	
	Business Administration	<u>Advanced Production and Operations Management</u>
<u>Financial Management</u>		
II	Compulsory Subject - 1	<u>Financial Analysis &amp; Control</u>
	Compulsory Subject - 2	<u>Business Research Methodology</u>
	<b>Special Subject Group (A)</b>	
	Advanced Accounting and Taxation	<u>Specialised Area in Accounting</u>
		<u>Advanced Studies in Business Tax Assesment &amp; Planning</u>
	<b>Special Subject Group (B)</b>	
	Business Administration	<u>Advanced Marketing Management</u>
<u>New Financial Policies and Pracites</u>		
III	Compulsory Subject - 1	<u>Business Finance</u>
	Compulsory Subject - 2	<u>Industrial Economics</u>
	<b>Special Subject Group (A)</b>	
	Advanced Accounting and Taxation	<u>Advanced Auditing</u>
		<u>Specialized Auditing</u>
	<b>Special Subject Group (B)</b>	
	Business Administration	<u>Human Resource Management</u>
<u>Organizational Behavior</u>		
IV	Compulsory Subject - 1	<u>Capital Markets and Financial Services</u>
	Compulsory Subject - 2	<u>Global Economic Enviornment</u>
	<b>Special Subject Group (A)</b>	
	Advanced Accounting and Taxation	<u>Recent Advanced in Accounting, Taxation &amp; Auditing</u>
		<u>Project Work in Accounting</u>
	<b>Special Subject Group (B)</b>	
	Business Administration	<u>Recent Advanced in Business Administration</u>
<u>Project Work in Business Administration</u>		

**MANAGEMENT ACCOUNTING – SEM I**

    वसुधैव कुटुम्बकम्    <b>SYMBIOSIS</b>		<b>Symbiosis College of Arts and Commerce</b> (An Autonomous College Affiliated to University of Pune)											
Subject code	<b>12C70011</b>	Semester	I	II	III	IV	V	VI	<b>M.Com. Semester</b>	<i>I</i> √	<i>II</i>	<i>III</i>	<i>IV</i>
<b>Unit</b>	<b>Contents of the syllabus</b>												<b>Number of Lectures</b>
<b>1</b>	<b><u>Title of the topic : Introduction to management accounting:</u></b> <b>Contents :</b> 1.1 Limitations of financial accounting. Need for cost and Management accounting as an area of accounting. Management accounting and managerial decisions. Management accountant's position, role and Responsibilities. Management Accounting and Financial Accounting, Cost accounting and decision Making. Information systems and management decision making, improvement in information for Management decision making												<b>08</b>
<b>2</b>	<b><u>Title of the topic : Analyzing Financial statement:</u></b> <b>Contents :</b> 2.1 Fund flow statement 2.2 Cash flow statement												<b>20</b>
<b>3</b>	<b><u>Title of the topic : Standard Costing:</u></b> <b>Contents :</b> 3.1 Standard costing as a control technique, method of cost control, objects of standard costing method. 3.2 Analysis of variance: Meaning, importance, kinds of variances and their uses: material, Labor												<b>10</b>
<b>4</b>	<b><u>Title of the topic : Marginal Costing :</u></b> <b>Contents :</b> 4.1 Concept of marginal costing, cost -volume-profit-analysis, break even analysis, assumptions and practical applications of break even analysis. 4.2 Budgeting: Definitions of budget, essential of budgeting, types of budget, functional, master etc. fixed and flexible budget, problems on cash budget and flexible budget.												<b>10</b>
<b>5.</b>	<b><u>Title of the topic : Reporting and Methods system:</u></b> <b>Contents :</b> 5.1 Introduction and information, Definition, Importance of objects of management information system, characteristics, principles, measurement reporting system, Modes of reporting-statement.												<b>12</b>
	<b>Total Number of Lectures</b>												<b>60</b>
<b>Suggested Reference Books Books recommended</b>													
<ol style="list-style-type: none"> <li>Principles &amp; concepts of Cost Management system-Dr. Manmohan Prasad.</li> <li>Management Accounting: By Anthony Robert (Publisher-Taraporewala, Mumbai)</li> <li>Introduction to Management Accounting. By Homgram , C. T. Gary, I Sunderm and William O. Stration. (Publisher- Orentic Hall, Delhi)</li> <li>Cost Accounting, A Managerial emphasis, By Homgran, Charies T. George Foster and Shikant M. Dallar (Publisher-Prentince Hall Delhi)</li> </ol>													

5. Management Accounting, By Pandey I M (Publisher-Vikas Publication, Delhi)
6. Management Accounting by Pillai. R. , S. N. Bhagwati ( S. Chand & Company Pvt. Ltd. New Delhi.)
7. Management Accounting S. C. Gupta (Ritu Publication Jaypur, India) Advanced Management Accounting (text and cases) – Jawahar Lal
8. Principal Costing-B. S. Khanna, I. M. Pandey, G. K. Ahuja & S. C. L Batra ( S. Chand & Company)
9. Cost Management – Leslie G. Eldenburg and Susan K. Wolcot

**Suggested Journals Journals:**

1. **Taxman Journal of costing and management**
2. **British accounting review**
3. **International Journal of accounting**
4. **Management of accounting**

**Web sites :**

1. [http:// www.sun.com/executives/reading](http://www.sun.com/executives/reading)
2. [www.aif](http://www.aif).
3. [www.hbr.org](http://www.hbr.org)
4. [www.mb2000.com](http://www.mb2000.com)

## CONTEMPORARY STRATEGIC MANAGEMENT – SEM I

Sr. No.	Contents	Lectures
1	<p style="text-align: center;"><b>Introduction to Strategic Management</b></p> <ol style="list-style-type: none"> <li>1. Trends and changes in Business Environment.</li> <li>2. <b>Understanding Strategy</b> <ul style="list-style-type: none"> <li>▪ Concept of Strategy.</li> </ul> </li> <li>3. <b>Introduction to Strategic Management</b> <ul style="list-style-type: none"> <li>▪ Meaning, Characteristics and Process</li> <li>▪ Strategic Management vs. Operational Management</li> <li>▪ Components of Strategic Management.</li> </ul> </li> </ol>	06
2	<p style="text-align: center;"><b>Strategic Intent</b></p> <ol style="list-style-type: none"> <li>1. Meaning and attributes of Vision, Mission and Objectives</li> <li>2. Difference between Vision and Mission</li> <li>3. Linkages of objectives to Vision and Mission.</li> </ol>	04
3	<p style="text-align: center;"><b>Scanning of the Environment</b></p> <ol style="list-style-type: none"> <li>1. <b>Appraisal of External Environment</b> <ul style="list-style-type: none"> <li>▪ Environmental Threat and Opportunity Profile (ETOP)</li> <li>▪ Industry Analysis – Porter Model.</li> </ul> </li> <li>2. <b>Appraisal of Internal Environment</b> <ul style="list-style-type: none"> <li>▪ Competitive Advantage, Core Competence, Benchmarking</li> <li>▪ SWOT Analysis</li> <li>▪ Value Chain Analysis - Porter Model</li> <li>▪ Portfolio Analysis - BCG Matrix and GE 9 Cell Model.</li> </ul> </li> </ol>	14
4	<p style="text-align: center;"><b>Strategy Formulation</b></p> <ol style="list-style-type: none"> <li>1. Levels of Strategy</li> <li>2. Types of Strategy.             <ol style="list-style-type: none"> <li>A. <b>Growth Strategy</b> <ol style="list-style-type: none"> <li>1. Expansion through Intensification</li> <li>2. Expansion through Integration.</li> </ol> </li> <li>B. <b>Defensive Strategies</b> <ol style="list-style-type: none"> <li>1. Retrenchment Strategy</li> <li>2. Turnaround Strategy</li> <li>3. Survival Strategy</li> <li>4. Spin-Off Strategy</li> <li>5. Divestment Strategy</li> <li>6. Liquidation Strategy.</li> </ol> </li> <li>C. <b>Porter's Generic Competitive Strategies</b></li> </ol> </li> </ol>	16
5	<p style="text-align: center;"><b>Strategy Implementation and Strategy Evaluation</b></p> <ol style="list-style-type: none"> <li>1. <b>Strategy Implementation</b> <ul style="list-style-type: none"> <li>▪ Barriers to Strategy Implementation</li> <li>▪ Strategy Implementation - Reengineering and Six Sigma.</li> </ul> </li> <li>2. <b>Strategy Evaluation</b> <ul style="list-style-type: none"> <li>▪ Operations Control and Strategic Control</li> <li>▪ Balanced Scorecard.</li> </ul> </li> </ol>	12
6	<p style="text-align: center;"><b>Sustainability and Strategic Management</b></p> <ol style="list-style-type: none"> <li>1. Integration of Sustainability Issues in Strategic Management</li> <li>2. Triple Bottom Line - People-Planet-Profits.</li> </ol>	04

<b>7</b>	<b>Contemporary Business Models and their Strategies</b> 1. E-Commerce Business Models 2. Traditional Businesses with Internet Strategies 3. Virtual Value Chain.	<b>04</b>
<b>Total</b>		<b>60</b>

❖ **Suggested List of Resources:**

**a) References:**

1. **Strategic Management: An Integrated Approach** - By Charles Hill and Gareth Jones, biztantra Publication.
2. **Strategic Management and Business Policy** - By Azhar Kazmi, McGraw Hill Publication.
3. **Strategic Planning formulation for Corporate Strategy** - By Namakumari and Ramaswami.
4. **Cases in Strategic Management** - By Buddhiraja S. B. and M.B. Athreya, TMH Publishing Company, New Delhi, 1996.
5. **Business Policy: Strategic Planning and Management**, - By Ghosh P. K., 8<sup>th</sup> Edition Sultan Chand and Sons, New Delhi.
6. **Management Policy and Strategic Management (Concepts, Skills and Practices)** - By R. M. Srivastava, Himalaya Publishing House.
7. **Strategic Management** - by Dr. Yogeshwari L. Giri.

**b) Websites:**

1. <http://www.thepalladiumgroup.com>
2. <http://www.mckinsey.com>

**c) Journals and supplementary Material:**

1. The Essentials, Harvard Business Press, 2011 Edition.
2. Core Competence, Distinctive Competence, and Competitive Advantage: What Is the Difference? By Mooney, Ann. Journal of Education for Business, Nov/Dec, 2007, Vol. 83 Issue 2.
3. Managing Core Competence of the Organization by Srivastava, Shirish C., Vikalpa: The Journal for Decision Makers, Oct-Dec, 2005, Vol. 30 Issue 4.
4. Competitive Strategy: Techniques for Analyzing Industries and Competitors by Michael E. Porter, First Free Press Edition, 1980.

**ADVANCED ACCOUNTING – SEM I**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic</u> : INTRODUCTION:</b>  <b>Contents :</b>                      1.1 Accounting Concepts and conventions, Nature of accounting standards- process of setting standards- standards formulated by ICAI- International Financial Reporting Standards (IFRS) Value added accounting: Concept and techniques</p>	<b>08</b>
<b>2</b>	<p><b><u>Title of the topic</u> : ACCOUNTING FOR GROUP OF COMPANIES:</b>  <b>Contents :</b>                      2.1 Holding company with two subsidiaries-Definition-Provisions of Accounting Standards 21-Accounts Consolidation-Preparation of Consolidated Balance sheet-Minority Interest-Pre-acquisition or Capital profits –cost of control or goodwill-inter-company balances unrealized inter company profits-Revaluation of Assets and liabilities-Bonus Shares-treatment of dividend-more than one subsidiary –intercompany holdings consolidation of profits and loss account(including Problems .</p>	<b>20</b>
<b>3</b>	<p><b><u>Title of the topic</u> : ACCOUNTING FOR LIQUIDATION OF COMPANIES:</b>  <b>Contents :</b>                      3.1 Preparation of Statement of Affairs- Deficiency/Surplus Account- Liquidators Final Statement of Accounts, Receiver’s Statement of Accounts.</p>	<b>12</b>
<b>4</b>	<p><b><u>Title of the topic</u> : BRANCH ACCOUNTS:</b>  <b>Contents :</b>                      4.1 Branch Accounts: Independent Branches- Accounting at Head Office- Accounting at Branch- Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency</p>	<b>12</b>
<b>5</b>	<p><b><u>Title of the topic</u> : VALUATION OF SHARES AND GOODWILL:</b>  <b>Contents :</b>                      5.1. Valuation of Shares – Need for valuation – Methods of valuation of shares – Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method.                      5.2. Valuation of Goodwill – Need for valuation – Methods of valuing Goodwill – Number of Years purchase of average profits method, Capitalization method – Annuity method – Super profits method.</p>	<b>08</b>
<b>Total Number of Lectures</b>		<b>60</b>
<b>Suggested Reference Books Books recommended</b>		
<ol style="list-style-type: none"> <li>1. Richard Lewis and David Pendrill -Advanced Financial Accounting- Pearson Education</li> <li>2. Steven M. Bragg-GAAP: Interpretation and Application of Generally Accepted Accounting Principles - Wiley</li> <li>3. B.Banerjee -Regulation of Corporate Accounting &amp; Reporting in India- World Press.</li> <li>4. Asish K Bhattacharya -Indian Accounting Standards- McGraw-Hill Education (India).</li> <li>5. Advanced Accounting with Accounting Standards- Problems &amp; Solutions - Ravi.M.Kishore-Taxman</li> <li>6. L.S.Porwal -Accounting Theory -McGraw-Hill Education (India)</li> <li>7. Shukla and Grewal: Advanced Accounts. (S. Chand &amp; Co Ltd. New Delhi)</li> <li>8. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)</li> <li>9. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)</li> <li>10. Accounting Standards issued by ICAI.</li> </ol>		

## INCOME TAX – SEM I

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic</u> : INTRODUCTION</b></p> <p><b>Contents :</b></p> <p>1.1 History of Income Tax in India – Fundamental Concepts and definitions under Income Tax Act, 1961 – Rates of taxes – Basis of charge – Residential status and scope of total income –Income Exempt from tax – Capital &amp; Revenue</p>	<b>12</b>
<b>2</b>	<p><b><u>Title of the topic</u> : HEADS OF INCOME: SALARIES &amp; HOUSE PROPERTY</b></p> <p><b>Contents :</b></p> <p>2.1. Salaries: Chargeability -Allowances and Taxability – Perquisites – Valuation of perquisites – Provident Funds – Deduction from salaries (Theory &amp; Advanced problems).</p> <p>2.2. Income from House Property: Annual Value-Self occupied property and let out property –deemed to be let out property – Permissible educations. (Theory &amp; Advanced problems).</p>	<b>12</b>
<b>3</b>	<p><b><u>Title of the topic</u> : HEADS OF INCOME : BUSINESS &amp; PROFESSION</b></p> <p><b>Contents :</b></p> <p>3.1 Profits &amp; Gains of Business or Profession: Meaning of Business Profession and Vocation-deductions expressly allowed – Depreciation –Specific disallowances – Method of accounting – Maintenance of Books of Account – Audit of Accounts [Theory &amp; Problems]</p>	<b>14</b>
<b>4</b>	<p><b><u>Title of the topic</u> : HEADS OF INCOME : CAPITAL GAINS &amp; OTHER SOURCES:</b></p> <p><b>Contents :</b></p> <p>4.1. Capital Gains: Business Research Methods</p> <p>4.2 Income from Other Sources: Chargeability – Deductions – Amounts not deductible.</p>	<b>14</b>
<b>5</b>	<p><b><u>Title of the topic</u> : COMPUTATION OF TAXABLE INCOME</b></p> <p><b>Contents :</b></p> <p>5.1 Clubbing of income – Set off and carry forward of losses – Deductions from Gross Total Income – Computation of Taxable Income of an Individuals and Hindu Undivided Families. (Theory &amp; Problems)</p>	<b>10</b>
	<b>Total Number of Lectures</b>	<b>60</b>

**Note:**

**1. Amendments made prior to commencement of Academic Year in the relevant act should be considered**

**2. The breakup of questions in the Examination will be as under :**

**a. Theory questions will carry 30% marks.**

**b. Problems will carry 70% marks.**

**Suggested Reference Books Books recommended**

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

**ADVANCED PRODUCTION & OPERATION MANAGEMENT – SEM I**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
1	<p><b><u>Title of the topic : Introduction to production concept.</u></b>  <b>Contents :</b>                      1.1 Types of production systems, layout, types and environmental aspects                      Recent trends in production and service system Plant layout –                      Objectives, basic principles, types, Safety considerations and environmental aspects-Case study.</p>	14
2	<p><b><u>Title of the topic : Production Planning and Control (PPC)</u></b>  <b>Contents :</b>                      2.1 dispatch systems, Procedure for control, Quality Management &amp;                      Productivity, Factors affecting productivity and measures to improve                      productivity-ISO9000 to ISO4000, Effects of LPG on Operation management                      &amp; various problems-Case study.</p>	16
3	<p><b><u>Title of the topic : Materials Management,</u></b>  <b>Contents :</b>                      3.1 Inventory control systems, Material handling systems, Functions of Store                      department, Purchase Procedure, Storekeeping. Case studies in production and                      operation management, Success and failure of production and operation                      management.</p>	14
4	<p><b><u>Title of the topic : Project management:</u></b>  <b>Contents :</b>                      4.1 meaning, Features, Project management life cycle, project cost control                      system, project planning and control, project scheduling and techniques and                      case studies.</p>	16
	<b>Total Number of Lectures</b>	<b>60</b>
<p align="center"><b>Suggested Reference Books Books recommended</b></p> <p>1. Production and operation Management – By B. S. Goel (Pragati Prakashan)                      2. Production and Operations Management – By S. N. Chary (Tata Mcgraw Hill)                      3. Modern Production and Operation Management -By Elword Buffa                      4. Production Planning and Inventory Control –By Magee Budman (Tata Mc Graw Hill)                      5. ISO 9000 – A manual for TQM – By Suresh D. Saurabh (S. Chand Publication)                      6. Essentials of Business Administration By K. A. Shantappa                      7. A Key of Production Management – By Kalyani Publication, Lundhiyana</p>		



## FINANCIAL MANAGEMENT– SEM I

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>Title of the topic:</u> Financial Management: Concept and Role.</b></p> <p><b>Contents :</b>                      Financial Management: Introduction, Meanings and Definitions, Goals of Financial Management, Finance Functions, Interface between Finance and Other Business Functions, Financial assets, Financial Markets, Financial Intermediaries, Regulatory Infrastructure(RBI,SEBI),</p>	12
2	<p><b><u>Title of the topic:</u> Financial Statements and Financial Analysis.</b></p> <p><b>Contents :</b>                      Financial Analysis – Types of Analysis, utility, Techniques of Financial Analysis. Nature of ratios – significance of ratios as tools of analysis, limitations various ratios –Liquidity Ratios, Activity Ratios, Profitability Ratios, and Invisibility Ratios, Du Pont Chart , Solved Problems , Advantages of Ratio Analysis, Limitation of Ratio analysis</p>	14
3	<p><b><u>Title of the topic:</u> <i>Financial Planning:</i></b> Introduction, Objectives, Benefits, Guidelines, Steps in Financial Planning, Factors Affecting Financial Planning, Estimation of Financial Requirements of a Firm Capitalization – Under and Over Capitalization, Capital Structures – Computation of cost of capital, Trading on Equity, Leverages – Type and Significance</p>	10
4	<p><b><u>Title of the topic :</u> <i>Capital Rationing:</i></b> Introduction, Types, Steps Involved in Capital Rationing, Various Approaches to Capital Rationing</p> <p><b>Corporate Valuation</b>                      Reasons for valuation of business enterprise.                      Different Approaches to enterprise valuation                      Market Related Valuation-At replacement cost and realizable value.                      Future cash flows.                      Market Capitalization.                      Economic value added approach.</p>	10
5	<p><b><u>Title of the topic:</u> <i>Receivable Management:</i></b> Introduction, Costs Associated with Maintaining Receivables, Credit Policy Variables, Evaluation of Credit Policy</p> <p><b><i>Cash Management:</i></b> Introduction, Meaning and Importance of Cash Management, Motives for Holding Cash, Objectives of Cash Management, Models for Determining Optimal Cash Needs, Cash Planning, Cash Forecasting and Budgeting</p>	08
6	<p><b><u>Title of the topic:</u> <b>Overview of financial engineering.</b></b></p> <p>Meaning                      Benchmarking practices.                      Innovative sources of Finance.                      a. Off balance sheet financing.                      b. Versatile bonds.                      c. Junk Bonds.                      d. Vendor Finance.                      e. Cooperative federation</p>	06
	Total Number of Lectures	60
<b>Suggested Reference Books recommended</b>		
1. Financial Management – I.M.Pandey 2. Financial Management – Khan & Jain 3. Financial Management – S.M.Inamdar		

4. Financial Management – N.M.Wechlekar
5. Financial Management – S.C.Kuchal
6. Financial Management & Policy – R.M.Shrivastava
7. Financial Management – Prasanna Chandra
8. Financial Management- P.V. Kulkarni

## FINANCIAL ANALYSIS & CONTROL – SEM II

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>Title of the topic :</u> FINANCIAL STATEMENT ANALYSYS</b></p> <p><b>Contents :</b></p> <p>1.1 Introduction - objectives of analysis of financial statement-tools of financial statement analysis - Multi – step income statement, Horizontal analysis, Communized analysis, Trend analysis, Analytical Balance Sheet .</p>	08
2	<p><b><u>Title of the topic :</u> RATIO ANALYSIS -:</b></p> <p><b>Contents :</b></p> <p>2.1 Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios -: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.</p>	12
3	<p><b><u>Title of the topic :</u> WORKING CAPITAL MANAGEMENT.</b></p> <p><b>Contents :</b></p> <p>3.1 Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Stud y of components of working capital, such as cash management, accounts receivable management and inventory management.</p>	12
4	<p><b><u>Title of the topic :</u> LONG TERM INVESTMENT DECISIONS</b></p> <p><b>Contents :</b></p> <p>4.1 Capital budgeting – Meaning- Importance – Evaluation technique and methods – Pay back, rate of Return, Discounted Pay Back Period–Discounted Cash flow – Net present value – Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.</p>	12
5	<p><b><u>Title of the topic :</u> COST OF CAPITAL</b></p> <p><b>Contents :</b></p> <p>5.1 Meaning – Definition and assumptions – Explicit and implicit cost – Measurement of specific cost – Cost of debt – Preference Shares – Equity shares – Retained earnings – Weighted average cost of capital</p>	08
6	<p><b><u>Title of the topic :</u> Leverages:</b></p> <p><b>Contents :</b></p> <p>6.1 Meaning &amp; importance of the concept-Financial leverages – Operating leverages. - Combined leverages</p>	08
<b>Total Number of Lectures</b>		<b>60</b>

### Suggested Reference Books Books recommended

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. S. N. Maheshwari: Principles of Management Accounting
8. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
9. Richard M. Lynch and Robert Williamson: Accounting for Management Planning & Control
10. Ravi Kishor: Advanced Management Accounting (Taxmann)
1. R. N. Anthony , G. A. Walsh:
11. M. Y. Khan. K. P. Jain: Management Accounting
12. I. M. Pandey: Management Accounting (Vikas)
13. J. Betty: Management Accounting
14. Sr. K. Paul: Management Accounting
15. Dr. Jawaharlal: Management Accounting

## BUSINESS RESEARCH METHODOLOGY – SEM II

Sr. No.	Contents	Lectures
1	<p style="text-align: center;"><b>Fundamentals of Research</b></p> <ol style="list-style-type: none"> <li>1. Definition, Characteristics of good research, Applications of Research in functional areas of Business, New trends in Business research.</li> <li>2. Concept of Scientific Enquiry</li> <li>3. Steps in Scientific Research Process, understanding research gap through literature review</li> <li>4. Drafting of Abstract and Research Proposal.</li> </ol>	10
2	<p><b>Research Design:</b></p> <ol style="list-style-type: none"> <li>1. Concept and Features of a good Research Design</li> <li>2. Use of a good Research Design</li> <li>3. Exploratory Research Design</li> <li>4. Descriptive Research Designs</li> <li>5. Experimental Design.</li> </ol>	06
3	<p><b>Hypothesis, Population and Sampling:</b></p> <ol style="list-style-type: none"> <li>1. <b>Hypothesis:</b> Meaning and Qualities of a good Hypothesis – Framing Null Hypothesis and Alternative Hypothesis.</li> <li>2. <b>Hypothesis Testing</b> – Logic, importance and tools for hypothesis testing (Chi Square Test, 5 point scale)</li> <li>3. <b>Population and Sampling:</b> Defining the Universe, Concepts of Statistical Population, Sample, Characteristics of a good sample. Sampling Frame, Sampling errors, Non Sampling Errors, Methods to reduce the errors, Sample Size Constraints, Non Response.</li> <li>4. <b>Probability Sample:</b> Simple Random Sample, Systematic Sample, Stratified Random Sample, Area Sampling and Cluster Sampling.</li> <li>5. <b>Non Probability Sample:</b> Judgment Sampling, Convenience Sampling, Purposive Sampling, Quota Sampling and Snowballing Sampling Methods.</li> <li>6. <b>Determining size of the sample</b> - Practical considerations in sampling and sample size.</li> </ol>	14
4	<p><b>Collection of Data:</b></p> <ol style="list-style-type: none"> <li>1. <b>Types of Data:</b> <ol style="list-style-type: none"> <li>a. <b>Primary Data:</b> Definition, Sources, Characteristics, Advantages and disadvantages over secondary data.</li> <li>b. <b>Secondary Data:</b> Definition, Sources, Characteristics, Use of web, Issues to be considered for secondary data, sufficiency, adequacy, reliability, consistency.</li> </ol> </li> <li>2. <b>Questionnaire Designing</b></li> <li>3. <b>Interviews</b></li> <li>4. <b>Observation</b></li> </ol>	10
5	<p><b>Analysis and Interpretation of Data</b></p> <ol style="list-style-type: none"> <li>1. <b>Data Analysis :</b> Editing, Coding, Univariate Analysis - Tabular Representation of Data, Frequency Tables, Construction of Frequency Distributions and their Analysis in the Form of Measures of Central Tendency – Mean, Median and Mode; their relative Merits and Demerits.</li> <li>2. <b>Graphical Representation of Data:</b> Appropriate Usage of Bar Charts, Pie Charts, Histogram, Leaf and Stem, Candle Stick,</li> </ol>	08

	<p>Box Plots.</p> <p><b>3. Interpretation of Data</b></p> <p><b>4. Generalisation of Research Results.</b></p>	
<b>6</b>	<p><b>Writing Skills for Research Reports</b></p> <p>1. Writing Style and Structure of Report</p> <p>2. Arranging the References</p> <p>3. Bibliography and Webliography</p> <p>4. Plagiarism</p> <p>5. Communication of Research.</p>	<b>06</b>
<b>7</b>	<p><b>Orientation to Computerised Research Utilities</b></p> <p>1. MS-Office : Research tools in Word, Excel</p> <p>2. An introduction to SPSS</p> <p>3. Development of questionnaire through Google Doc</p> <p>4. An introduction to Mobile Apps – Mind Mapper, Scholar Droid and HT testing etc.</p> <p>(Note: It is suggested that the students will be familiarised with above Computerised Research Utilities majorly through conferences, seminars and workshops to educate them to use computer in Research for-</p> <p>a. Collection of data.</p> <p>b. Analysis and presentation of data.</p> <p>c. Review of the literature.</p> <p>d. Avoid the plagiarism.</p> <p>e. Arranging the references.</p> <p>f. Use of statistical tools.</p>	<b>06</b>
<b>Total</b>		<b>60</b>

## List of resources for Study

### 1. References:

- a. Research Methodology by C.R. Kothari, New Age International Publication.
- b. Business Research Methods by William G. Zikmund, Barry J. Babin, Jon C. Carr, Mitch Griffin, Cengage Learning, 8<sup>th</sup> Edition.
- c. Business Research Methods by Naval Bajpai, Pearson, 1<sup>st</sup> Edition.

### 2. Journals:

- a. Research Methods in Economics and Business by Roberts, Harry V. Journal of Marketing Research August, 1964, Vol. 1 Issue 3, pp.- 88-90.
- b. The Nature, Social Organization and Promotion of Management Research: Towards Policy by David Tranfield and Ken Starkey, British Journal of Management, Vol. 9, 341–353 (1998).

### 3. Websites:

- a. <http://www.socialresearchmethods.net>.
- b. <http://www.oup.com/uk/orc/bin/9780199202959>.

## SPECIALISED AREA IN ACCOUNTING – SEM II

<b>Detailed syllabus</b>		
Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>Title of the topic</u></b> : ACCOUNTING FOR CONSTRUCTION CONTRACTS</p> <p><b>Contents :</b></p> <p>1.1 Introduction - Accounting Treatment - Percentage of Completion Method, Completed Contract Method. Provision for foreseeable losses - Principles to be followed while taking credit for profit on incomplete contracts, valuation &amp; disclosure of Work-in-progress, escalation clause, preparation of contract accounts.AS7</p>	08
2	<p><b><u>Title of the topic</u></b> : ACCOUNTING FOR CORPORATE RESTRUTURING</p> <p><b>Contents :</b></p> <p>2.1 Amalgamation – Absorption – External reconstruction, (Advanced problemonly) – Internal Reconstruction – reparation of Scheme of Internal Reconstruction – Share Buy-Back – Demerger .</p>	10
3	<p><b><u>Title of the topic</u></b> : FUND BASED ACCOUNTING</p> <p><b>Contents :</b></p> <p>3.1 Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants.</p>	10
4	<p><b><u>Title of the topic</u></b> : SERVICES SECTOR ACCOUNTING</p> <p><b>Contents :</b></p> <p>4.1 Hotel accounting – introduction - visitors’ ledger.</p> <p>4.2 Hospital accounting – Introduction– capital and revenue expenditure OPD &amp; IPD Register.</p> <p>4.3 Transport Undertaking – Introduction – preparation of final accounts – Accounting of Roadways Preparation of final accounts (problems on roadways) Log Book.</p>	10
5	<p><b><u>Title of the topic</u></b> : CORPORATE FINANCIAL REPORTING</p> <p><b>Contents :</b></p> <p>5.1 Issues and problems with reference to published financial statements of Companies. Financial Reporting in respect of Mutual Funds, Non Banking Financial Companies, Merchant Bankers, Stock Brokers</p>	10
6	<p><b><u>Title of the topic</u></b> : ACCOUNTING FOR CORPORATE TAXATION</p> <p><b>Contents :</b></p> <p>6.1 Accounting for Income Tax: Provision for Taxation – Advance Tax- Completion of Assessment - Corporate Dividend Tax-Tax Deducted at Source - Fringe Benefit Tax - Deferred Tax as per AS.22.</p> <p>6.2 Accounting treatment of Excise Duty and CENVAT: Accounting at the time of payment of Excise Duty, Cenvat Credit availed and utilized for input and Final Product and Capital Goods.</p> <p>6.3 Accounting of State Level Value Added Tax. (VAT): VAT Credit in case of Inputs/Supplies, Capital Goods. Accounting for Liabilities adjusted from VAT credit receivable balance- Inputs and / or Capital Goods. Valuation of Inventories of Inputs and Final Products and Capital Goods.</p> <p>6.4 Accounting under Service Tax. Basics of Service Tax-Accounting Groups and Accounting Heads-Accounting Entries at raising Invoice and receipt of payment.- Booking of expenses and making payment.</p>	12
	<b>Total Number of Lectures</b>	<b>60</b>
<p><b>Notes:</b></p> <p>1. Theory questions will carry 20% marks.</p>		

2. Practical problems will carry 80% marks.

**Suggested Reference Books recommended**

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co. Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F.Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGrawHill).
7. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. 8. Dr.Ashok Sehgal & Dr .Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).
9. Guidance Notes issued by Institute of Chartered Accountants of India. on :
  - a. Accounting for State level Value Added Tax ::
  - b. Accounting for Fringe Benefits Tax :
  - c. Accounting for Corporate Dividend Tax::
  - d. Accounting Treatment for Excise Duty:
10. Taxmann's Journal on Service Tax : Volume 10.Part 7. (2007) :Accounting under Service Tax by Pravin Dhandharia

**ADVANCED STUDIES IN BUSINESS TAX ASSESSMENT & PLANNING – SEM II**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic</u> :</b> ASSESSMENT OF VARIOUS ENTITIES</p> <p>1.1 Assessment of firms and their partners            1.2 Assessment of Companies            1.3. Assessment of Co-operative Societies            1.4 Assessment of Local Authority            1.5 Assessment of Mutual Concerns            1.6 Assessment of Charitable Trusts (Theory &amp; Problems)</p> <p><b>Contents :</b></p>	<b>08</b>
<b>2</b>	<p><b><u>Title of the topic</u> :</b> MISCELLENEOUS</p> <p><b>Contents :</b></p> <p>2.1 Income Tax authorities, Return of Income, Procedure for Assessment – Types of assessment, Appeals and Revision, Deduction of Tax at Source – Advance payment of Tax – Deduction and Collection of Tax At Source- Interest and penalties, Offences and Prosecutions – Refund of Tax.</p>	<b>12</b>
<b>3</b>	<p><b><u>Title of the topic</u> :</b> TAX PLANNING</p> <p><b>Contents :</b></p> <p>3.1 Meaning of tax planning and management, tax evasion and tax avoidance- Nature and scope of tax planning and management in the corporate sector- Justification of corporate tax planning and management. Tax Planning considerations in relation to Business.</p>	<b>12</b>
<b>4</b>	<p><b><u>Title of the topic</u> :</b> WEALTH TAX</p> <p><b>Contents :</b></p> <p>4.1 Scheme of Wealth Tax - Incidence of Wealth Tax - Assets to be included in Net Wealth - Exempted Assets - Valuation of Assets and Wealth Tax Liability - Assessment and Penalties. (Theory &amp; Problems)</p>	<b>08</b>
<b>5</b>	<p><b><u>Title of the topic</u> :</b> SERVICE TAX</p> <p><b>Contents :</b></p> <p>5.1 Service Tax: Applicability and Services covered – Valuation of taxable services for service tax– Payment of Service Tax – Registration – Furnishing of Return – Maintenance of Record – Other obligations (Theory only)</p>	<b>10</b>
<b>6</b>	<p><b><u>Title of the topic</u> :</b> VAT</p> <p><b>Contents :</b></p> <p>6.1 The Basic concept of VAT-how VAT operates-merits &amp; demerits of VAT- a brief overview of state level VAT in India (VAT is not to be studied with reference to any particular State VAT Law.)</p>	<b>10</b>
	<b>Total Number of Lectures</b>	<b>60</b>
<p><b>Notes:</b></p> <p>1. Amendments made prior to commencement of Academic Year in the relevant act should be considered.</p> <p>2.Theory questions will carry 30% marks.</p> <p>3. Problems will carry 70% marks</p> <p>Scheme of Marking for Semester II will be as under :</p> <p>a. Income Tax 70 Marks            b. Wealth Tax 10 Marks            c. Service Tax 10 Marks            d. VAT 10 Marks</p>		



-----  
Total Marks 100

**Suggested Reference Books Books recommended**

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

**ADVANCED MARKETING MANAGEMENT – SEM II**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic : Introduction -:</u></b></p> <p><b>Contents :</b>            1.1 Marketing: Definition &amp; concepts of Marketing and marketing Management            Evolution of Marketing (Marketing Orientation) Types of Marketing &amp; functions of marketing            1.2 Tele Marketing, E-Marketing.            1.3 Services Marketing            1.4 Rural Marketing - Features, Importance and Difficulties\Problems,Suggestions for Improvement of rural markets.            Marketing planning, research and information system.</p>	<b>08</b>
<b>2</b>	<p><b><u>Title of the topic : Consumer Behavior -:</u></b></p> <p><b>Contents :</b>            2.1 Meaning and Concept            2.2Buying Motives and Consumer Behavior            2.3Environment Influence on Consumer behavior:            2.4Economic, Political, Technological, Global etc.            2.5Consumer Behavior Models and Consumerism            2.6Consumer Education and Protection            2.7Ethics in Marketing</p>	<b>10</b>
<b>3</b>	<p><b><u>Title of the topic : Business to business marketing</u></b>            Introduction to industrial marketing,            Importance of Global marketing,            Market research and research and development in industrial market            Pricing, strategies in industrial market,            Marketers facing challenges in industrial market.</p>	<b>12</b>
<b>4</b>	<p><b><u>Title of the topic : Marketing Strategy -:</u></b></p> <p><b>Contents :</b>            4.1 Product, Price, Place, Promotion and Process Strategies            4.2 New Product Development Strategy, Failure of a new Product,            4.3 Causes and Remedies            4.4 Strategies over Product Life cycle            4.5 International Marketing as a Strategy</p>	<b>10</b>
<b>5</b>	<p><b><u>Title of the topic : Sports marketing</u></b>  <b>Promotion of sports marketing</b>  <b>Promotion of events and teams and services through sporting events and sports teams</b>  <b>Career in sports marketing</b>  <b>Case studies</b></p>	<b>08</b>
<b>6</b>	<p><b><u>Title of the topic : Industrial market research</u></b></p> <p><b>Contents :</b>  <b>Meaning, framework for international research</b></p>	<b>08</b>

	<b>Detail information required for marketers</b> <b>Primary and secondary data of international marketing,</b> <b>Organisation for international marketing ,</b> <b>Case studies.</b>	
<b>7</b>	<b><u>Title of the topic : Project work</u></b> Students will have to visit any marketing organisation in and around pune and to find out different techniques of marketing.	<b>04</b>
	<b>Total Number of Lectures</b>	<b>60</b>
<p style="text-align: center;"><b>Suggested Reference Books Books recommended</b></p> <ol style="list-style-type: none"> <li>1. Introduction to Marketing - Theory and Practice By Adrian Palmar – Oxford Publication</li> <li>2. Marketing Management By Philip Kotler, Kevin Lane Keller Publication Pearson Education</li> <li>3. Marketing Management By Rajan Saxena – Tata McGraw Hill</li> <li>4. Marketing Management – B y S. A. Shertekar</li> <li>5. Modern Marketing Management – UBS Publication Distribution Limited By- R. S. Davar</li> <li>6. Marketing – Biplab S. Rose – Himalaya Publication House</li> <li>7. Marketing Management – P. K. Agrawal Pragati Prakashan,</li> <li>8. Marketing Management – Analysis, Planning, Control By Philip Kotlar (Prentice Hall Delhi)</li> <li>9. Readings in Marketing Management’ - Himalaya Publications House, Mumbai</li> <li>10. International Trade and Export Management - Francis Cherunilam</li> <li>11. Principles and Practice of Mark eting in India - Dr, C,. B. Mamoria, Joshi, Mulla</li> <li>12. Marketing Management – J. C. Gandhi</li> <li>13. Marketing Management – Dr. B. K. Chatterji</li> <li>14. Rural Marketing – Krishna Havaladar</li> <li>15. Brand Management – The Indian Contex t By YLR Moorthi (Vikas Publishing House)</li> <li>16. Customer Relationship Management – A step by step approach By H. Peeru Mohamed, A sagadevan (Vikas Publishing House)</li> </ol>		

**NEW FINANCIAL POLICIES & PRACTICES – SEM II**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic : Profit Planning -:</u></b>  <b>Contents :</b>                      1.1 Concepts and basics of profit planning, approaches to profit planning                      Break                      Even Analysis, Proforma Income statement, Retention of earnings,                      Depreciation considerations</p>	<b>12</b>
<b>2</b>	<p><b><u>Title of the topic : Dividend Policies -:</u></b>  <b>Contents :</b>                      2.1 Optimal Dividend policy, variables influencing dividend policy, types of divided policy, forms of divided payment, dividend theories. Implications of Over Capitalization and Under Capitalization.</p>	<b>10</b>
<b>3</b>	<p><b><u>Title of the topic : Financial Management of Business Expansion -:</u></b>  <b>Contents :</b>                      3.1 Business Combination, acquisitions, mergers, Conceptual Aspects, forms, Formulation of Acquisition Strategy, Assessment of Financial Implications of Potential acquisition. Projected Profit &amp; Loss Account statement, Balance Sheet, Cash Flow Statements etc.</p>	<b>12</b>
<b>4</b>	<p><b><u>Title of the topic : New Financial Instruments -:</u></b>  <b>Contents :</b>                      4.1 Floating rate bonds, Zero Interest Bonds, Deep Discount Bonds, Commercial Papers, P. Notes (Participatory Notes) Financial Derivatives- Derivative Market –Meaning, Benefits, Needs, Types, Features – Derivative market in India – Forwards, Futures and options Securitization of Assets – concept, mechanism, utility, growth in foreign countries and in India.</p>	<b>10</b>
<b>5</b>	<p><b><u>Title of the topic : Leasing Finance and Venture Capital -:</u></b>  <b>Contents :</b>                      5.1 Lease Financing – nature, types, potentiality of leasing as a source of business finance, Venture Capital – Concept, dimensions, its functions – Venture capital in developing countries and in India, Operational Highlights, Regulatory Framework in India, Prerequisites for success.</p>	<b>08</b>
<b>6</b>	<p><b><u>Title of the topic : International Financial Management -:</u></b>  <b>Contents :</b>                      6.1 World monetary system – Important Features, Foreign exchange market &amp; rates International parity relationships Financing of foreign operations, Modes and Methods exchange markets: markets and dealings.</p>	<b>08</b>
	<b>Total Number of Lectures</b>	<b>60</b>

**Suggested Reference Books Books recommended**

1. Dr. Prassanna Chandra – Financial Management Theory & Practice published by McGraw Hill 6th Edition
2. Financial Management and Policy – By Dr. R.M. Shrivastava, Himalaya Publishing House
3. Indian Financial System – Bharati Pathak Dorling Kindersley (India) Pvt. Ltd.
4. Business Finance – S. C. Kuchal
5. Financial Management – I.M. Pandey
6. Financial Management – Study material by Alpha group ICFAI Hyderabad
7. Financial Management – Dr. P.V. Kulkarni
8. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri Published by Pearson Education 12th Edition

## BUSINESS FINANCE – SEM III

Unit	Detailed Syllabus	Number of Lectures
1	<b>Title of Topic – Business Finance Contents – 1) Meaning, Objective, Scope, importance and recent developments in Business Finance. 2) Functions of a Business Finance Manager 3) Changing Scenario of Business Finance – Mergers, Amalgamations and Takeovers.</b>	10
2	<b>Title of Topic – Time Value of Money Contents –RBI 1) Need, Importance, Future &amp; Present Value. 2) Changing Rate of RBI in present Scenario.</b>	10
3	<b>Title of Topic – Strategic Financial Planning- 1) Meaning – Objective, Steps in Financial Planning. 2) Estimating Financial Requirements. 3) Capitalization – Over Capitalization – Under Capitalization.- Fair Capitalization. 4) Factors to be considered in determining Capital Structure of the Company. 5) Patterns of Capital Structure.</b>	10
4	<b>Title of Topic – Corporate Securities and Sources of Long Term Finance – 1) Ownership Securities – Equity Shares, Preference Shares, characteristics, advantages and disadvantages. 2) Creditorship Securities – debentures, bonds fixed deposits etc. Procedure of issuing debenture and bonds. 3) Dividend Decision – Background of dividend policy, Measures of dividend policy, dividend yield &amp; its payouts, types of dividend.</b>	10
5	<b>Title of the Topic – Contents – Short term finance and working capital. 1) Characteristics. 2) Sources – Trade Creditors, Bank Credit, Account Receivables, Working Capital, Money Market Instruments.</b>	10
6	<b>Title of topic – Project Finance Contents – 1) Meaning &amp; Importance of Project. 2) Preparation of Project Reports. 3) Evaluation of Project &amp; Audit. 4) Analysis – Technical, Commercial, Financial, Managerial, Economic.</b>	10
	<b>Total Number of Lectures</b>	<b>60</b>

## INDUSTRIAL ECONOMICS – SEM III

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>Title of the topic : Introduction</u></b>  <b>Contents :</b>            1.1. Meaning and Scope of Industrial Economics.            1.2. Need and significance of the study of Industrial Economics.            1.3. Inter-relationship between Industrial Development and Economic Development.            1.4 Relation between Agriculture and Industries</p>	08
2	<p><b><u>Title of the topic : Theories of Industrial Location</u></b>  <b>Contents :</b>            2.1 Factors influencing location of Industries.            2.2 Weber’s theory of location.            2.3 Sargent Florence Theory of location.            2.4 Matrix theory of location.</p>	12
3	<p><b><u>Title of the topic : Industrial Productivity</u></b>  <b>Contents :</b>            3.1 Productivity – Meaning and Measurement.            3.2 Factors affecting Industrial Productivity.            3.3 Comparative study of productivity between developed and developing Nation.            3.4 Measures required for improving productivity.</p>	10
4	<p><b><u>Title of the topic : Industrial Profile and Problems</u></b>  <b>Contents :</b>  <b>4.1 Market Structure and Analysis</b>            4.2 Private sector – large and small-medium enterprises. (SMEs)(MSME Act,2006)            4.3 Public Sector – Role of Public Sector, Problems of Public Sector.            4.3 Special Economic Zones (SEZ) Role and Problems.</p>	14
5	<p><b><u>Title of the topic : Industrial Imbalance</u></b>  <b>Contents :</b>            5.1 Meaning of Industrial imbalance.            5.2 Need of balanced Regional Development of Industries.            5.3 Industrial imbalance – causes, and measures.            5.4 Comparision between Developed and Underdeveloped Nations</p>	10
6	<p><b><u>Title of the topic : Impact of Industrialization</u></b>  <b>Contents :</b>            6.1 Impact of Urbanization.            6.2 Impact on Employment.            6.3 Impact on Global Warming.</p>	06
	<b>Total Number of Lectures</b>	60
<b>Suggested Reference Books Books recommended</b>		
1. S.C. Kuchal – Industrial Economy of India. 1981 2. D.R. Gadgil – Industrial Evolution in India, Oxford.1948 3. K.V. Sivayya and V.B.M.Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999 Publishing House. 4. S.C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.		

## ADVANCED AUDITING – SEM III

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>Title of the topic</u> : Introduction</b>  <b>Contents :</b>            1.1 Auditing concepts Basic Principles governing an audit- Relationship of auditing with other disciplines -Audit Programme - Vouching – Verification and Valuation</p>	08
2	<p><b><u>Title of the topic</u> : Auditing and Assurance Standards</b>  <b>Contents :</b>            2.1 Overview-Standard setting process-Role of International Auditing and Assurance Standard Board and Auditing and Assurance Standard Board in India.</p>	08
3	<p><b><u>Title of the topic</u> : Risk Assessment and Internal Control</b>  <b>Contents :</b>            3.1 Evaluation of internal control procedures; techniques including questionnaire; flowchart; internal audit and external audit, coordination between two.</p>	10
4	<p><b><u>Title of the topic</u> : Audit of Limited Companies</b>  <b>Contents :</b>            4.1 Preliminaries to the audit of limited company-Audit of share capital transactions, Debentures and other transactions-Audit report with special reference to CARO 2003 *Profit and divisible profit-Dividends- Investigation under Companies Act, 1956.</p>	10
5	<p><b><u>Title of the topic</u> Audit Committee and Corporate Governance</b>  <b>Contents :</b>            5.1 Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution-Powers of Audit Committee-CEO/CFO Certification to Board-Report on Corporate Governance.</p>	12
6	<p><b><u>Title of the topic</u> Audit under Computerized Information System (CIS) Environment</b>  <b>Contents :</b>            6.1 Special aspects of CIS Audit Environment need for review of internal control. Use of Computers for Audit purposes; audit tools, test packs, computerized audit programmes; Special aspects in Audit of E-Commerce Transitions.</p>	12
	<b>Total Number of Lectures</b>	60
<b>Suggested Reference Books Books recommended</b>		
<ol style="list-style-type: none"> <li>1. Spicer and Peglar : Practical Auditing</li> <li>2. Kamal Gupta : Contemporary Auditing</li> <li>3. R.C. Saxena : Auditing (Himalaya)</li> <li>4. Basu : Auditing</li> <li>5. Jagadish Prasad : Auditing : Principles</li> <li>6. M.D.Paula : The Principles of Auditing</li> <li>7. B.N. Tondon: A Handbook of Practical Auditing</li> <li>8. The Institute of Accountants of India : Auditing assurance Standards</li> </ol>		

**SPECIALIZED AUDITING – SEM III**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic : Tax Audit</u></b>  <b>Contents :</b>                      1.1 Tax audit U/s 44 AB of Income Tax Act, 1961-Audit Programme-from 3 CA, 3 CB and 3 CD.</p>	10
<b>2</b>	<p><b><u>Title of the topic : Internal Audit</u></b>  <b>Contents :</b>                      2.1 Nature, Scope and purpose of Internal Audit-Review of internal control-Areas of internal audit-purchase, sale, cash bank transactions-Internal audit report</p>	12
<b>3</b>	<p><b><u>Title of the topic : Audit of Banks</u></b>  <b>Contents :</b>                      3.1 Salient features of Enactments affecting Banks-Bank Audit, its approach-Steps in Bank Audit-Checking of Assts and Liabilities-Scrutiny of Profit &amp; Loss items. Audit Report of Banks.</p>	10
<b>4</b>	<p><b><u>Title of the topic : Audit of Cooperative Societies</u></b>  <b>Contents :</b>                      4.1 Maharashtra State Co-op Act 1960 and Multistate Co-op. Societies Act 2002. Special features of Audit of Co-operative Societies. Audit Report of Cooperative Societies</p>	08
<b>5</b>	<p><b><u>Title of the topic : Audit of Specialized Units</u></b>  <b>Contents :</b>                      5.1 Special features of audit of educational institutions, Hotel, Club, Hospital, charitable trusts, Public Sector undertaking.</p>	08
<b>6</b>	<p><b><u>Title of the topic : Government System of Audit</u></b>  <b>Contents :</b>                      6.1 Funds maintained by Government for meeting expenditure and receipts-Structure of financial administration in India- Objects of Government audit-Role of Controller and Auditor General of India-Audit of receipt, expenditure, sanctions, Public Accounts Committee-Audit of departmental commercial undertaking-Audit of Local bodies.</p>	12
	<b>Total Number of Lectures</b>	60

**Suggested Reference Books Books recommended**

**Recommended Books :**

1. Kamal Gupta : Contemporary Auditing.
2. R.C. Saxena : Auditing (Himalaya)
3. Basu : Auditing
4. B.N. Tondon: A Handbook of Practical Auditing
5. Anil Roy Chaudhari : Modern Internal Auditing
6. V.S. Agarwal : Internal Auditing
7. George Koshi : Tax Audit Manual (Taxmann, New Delhi)
8. The Institute of Chartered Accountants of India : Guidance note on Tax Audit U/s 44 AB of the Income Tax Act



## HUMAN RESOURCE MANAGEMENT – SEM III

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>Title of the topic :</u> Human Resource Management</b>  <b>Contents :</b>  <b>1.1</b> Introduction – Concept, Approaches, Functions, Challenges of HRM in Indian Context &amp; in changing business scenario. 7/24 welters  <b>1.2</b> H.R. Environment – Technology and Structure, Network Organizations, Virtual Organizations, Workforce Diversity, Demographic Changes, Entry of female employees in the workforce, Dual Career Employees, Employee leasing, Contract Labour, Global</p> <p><b>Case Study on HRM</b></p>	11+02
2	<p><b><u>Title of the topic :</u> Manpower Planning</b>  <b>Contents :</b>                  2.1 Principles, Difference between training &amp; development Objectives, Estimating Manpower Requirement, Recruitment &amp; Selection – Sources of Recruitment and Process of Selection &amp; Assessment Devices – Retention of Manpower, Succession Planning.</p> <p><b>Case Study on Manpower Planning</b>  <b>Competency Mapping</b></p>	08+4
3	<p><b><u>Title of the topic :</u> Training &amp; Development</b>  <b>Contents :</b>                  3.1 Training Process and Methodology, Need and Objectives, Training Procedure, Methods of Training and Aids, Evaluation of Training Programmes</p> <p><b>Case Study on Training and Development</b></p>	05+06
4	<p><b><u>Title of the topic :</u> Performance Appraisal and Merit Rating</b>  <b>Contents :</b>                  4.1 Definition, Methods of Performance Appraisal, Result Based Performance Appraisal, Errors, Ethics in Performance Appraisal, 360 Degree Feedback. Merit Rating – Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation.</p> <p><b>Case Study on Performance Appraisal and Merit Rating</b></p>	9+04
5	<p><b><u>Title of the topic :</u> Retirement/Separation/Retrenchment Strategies</b>  <b>Contents :</b>                  5.1 Kinds of Retirement, VRS and Separation Schemes, Early Retirement Plans, Resignation, Discharge, Dismissal, Suspension, Lay off. New Concepts in HRM – New Concepts of Customer Service Level and Agreement, SQDCS, HR Audit, Benchmarking, Downsizing, H R Outsourcing.</p> <p><b>Case Study on Retirement/Separation/Retrenchment Strategies</b></p>	06+05
<b>Total Number of Lectures</b>		<b>60</b>

**Suggested Reference Books Books recommended**

- . 1. Human Resource Management -Garry Dessler
2. Human Resource Management –R.S. Dwiwedi
3. Human Resource Management –V.P. Michael
4. Human Resource Management - Mirza and Saiyadin
5. Managing Human Resource - Arun Monappa
6. Strategic Human Resource Management – Charles R. Green

## ORGANIZATIONAL BEHAVIOR – SEM III

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>Title of the topic</u> : Introduction to Organizational Behaviour</b></p> <p><b>Contents :</b></p> <p>1.1 Definition and Goals of Organizational Behaviour</p> <p>1.2 Theoretical and Conceptual Frameworks for the Study of Organizational Behaviour</p> <p>1.3 Role of Information Technology in Organization and Impact of Globalization on OB.</p> <p>1.4 Models of Organizational Behaviour – Autocratic, Custodial, Supportive, Collegial and SOBC</p>	12
2	<p><b><u>Title of the topic</u> : Orginsational Designs and Culture</b></p> <p><b>Contents :</b></p> <p>2.1 Horizontal Network and Virtual Designs</p> <p>2.2 Definition and Characteristics of Organizational Culture</p> <p>2.3 Creating and Maintaining a Culture</p>	08
3	<p><b><u>Title of the topic</u> : Perception, Personality and Attitudes</b></p> <p><b>Contents :</b></p> <p>3.1 Process of Impression Management.</p> <p>3.2 Meaning of Personality, Attributes of Personality.</p> <p>3.3 Dimensions of Attitude, Attitude Change.</p> <p>3.4 Job satisfaction, Outcomes of Job Satisfaction.</p>	12
4	<p><b><u>Title of the topic</u> : Motivational Processes and Emotional Intelligence</b></p> <p><b>Contents :</b></p> <p>4.1 Types of Motives – Primary, General, Secondary</p> <p>4.2 Theories of Work Motivation – Maslow, Herzberg, Vroom.</p> <p>4.3 Meaning of Emotional Intelligence.</p> <p>4.4 Emotional Intelligence in the Workplace.</p>	10
5	<p><b><u>Title of the topic:</u> Stress and Conflict</b></p> <p><b>Contents :</b></p> <p>5.1 Causes of Stress : Extra Organizational, Group and Individual.</p> <p>5.2 Types of Conflict: Intra – individual, Interactive.</p> <p>5.3 The Effects of Stress and Conflict.</p> <p>5.4 Managing Stress and Conflict.</p>	08
6	<p><b><u>Title of the topic</u> :Groups and Teams</b></p> <p><b>Contents :</b></p> <p>6.1 Types of Groups.</p> <p>6.2 Groups Cohesiveness.</p> <p>6.3 Dysfunctions of Group.</p> <p>6.4 Types of Teams and Team Building.</p>	10
7	<p><b><u>Title of the topic:</u> Management of Organisational Change</b></p> <p><b>7.1 Introduction</b></p> <p><b>7.2 Forces for Change</b></p> <p style="padding-left: 20px;"><b>7.2.1 Internal Forces</b></p> <p style="padding-left: 20px;"><b>7.2.2 External Forces (Technology, Social and Political Change),</b></p> <p><b>Individual Resistance (Economic Reasons, Fear of unknown, social Displacement, Peer Pressure)</b></p> <p><b>7.3 Organisational Resistance To Change</b></p>	10

	<b>7.3.1 The Structural Resistance</b> <b>7.3.2 The Resource Constraints</b> <b>7.4 Planning to Overcome Change</b>	
	<b>Total Number of Lectures</b>	<b>60</b>
<b>Suggested Reference Books Books recommended</b>		
<ol style="list-style-type: none"> <li>1. Organizational Behaviour - Fried Luthans</li> <li>2. Human Behaviour at Work – J.W. Newstorm</li> <li>3. Organization Behaviour : Text and Cases - Games K., Aswathappa</li> <li>4. Organizational Behaviour - Stephen Robbins</li> <li>5. Organizational Behaviour - Dr. Mrs. Oka &amp; Mrs. Kulkarni</li> </ol>		

## CAPITAL MARKET & FINANCIAL SERVICES – SEM IV

Unit	Detailed Syllabus	Number of Lectures
1	Title of Topic – Capital Market -Overview of Capital Market – Money Market ,Capital Market – Functions of both – Capital Market instruments – Debentures & Types – Debt Instruments – Shares & Types – Bonds & Types – Options, Futures, Hedge Funds & IPO Grading & its procedure – Derivative Market – Meaning, Benefits Categories etc. – Issue of Securities, Rights Issue, Private Placement, OFS, Euro Issues.	10
2	Title of Topic – Stock Market & Trading Mechanism – BSC, NSC ,OTCE, SME etc. – Stock Exchange Trading Mechanism – margins, Book Closure & Record Date – Settlement Systems – Compulsory Rolling Settlement – Demat of Shares – Trading Cycle – Clearing Mechanism. Primary Market – Issue Mechanism. Secondary Market – E – Broking, Contract Notes – Intra – Day Trade, Short Selling, Trading Cycle. Money Market – Features & Role – Instruments – Factoring – Bill Discounting.	10
3	Listing Regulations – Depositories, Introduction – Advantages, CLA – Multiple Listing – Delisting of Securities- guidelines for listing – Depositories – NSDL, CSDL etc. – Demat, Remat of shares – Benefits.	10
4	Financial Services –Merchant Banking meaning & functions – Credit / Debit / Smart Cards – Mutual Funds – Types & Functions –Secuterization – PMS Services – Credit Rating – Functions and various Rating Agencies – Venture Capital – Leasing & Hire Purchase – Underwriting.	10
5	SEBI and Financial Markets – Establishment, functions, power, achievement and regulatory aspects – Money Markets – Derivative Market – Insider Trading – Speculation – Gilt edged Securities Market – Investor Protection.	10
6	Foreign Capital – Foreign Investment – FDI & FII . Advantages & Disadvantages. External Commercial Borrowing (ECB), GDR & ADR, IDR.	10
	<b>Total Number of Lectures</b>	<b>60</b>

**GLOBAL ECONOMIC ENVIRONMENT – SEM IV**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic : Industrial Finance.</u></b>  <b>Meaning and need of Industrial Finance.</b>  <b>1.1. Internal sources of industrial finance.</b>  <b>1.2. Foreign sources of industrial finance – FDI, FII, ECBs</b>  <b>1.3 Foreign Exchange Markets</b></p>	<b>10</b>
<b>2</b>	<p><b><u>Title of the topic : Industrial Growth in India.</u></b>  <b>2.1 Introduction to Industrial policy 1956 and 1991</b>  <b>2.2 Review of Industrial Progress since 1991.</b>  <b>2.3 Review of Industrial Growth under five year plans</b>  <b>2.4 Export and Import Policy since 1991.</b></p>	<b>12</b>
<b>3</b>	<p><b><u>Title of the topic : Effects of Liberalization, Privatization and Globalization (LPG)</u></b>  <b>3.1 Privatization – concept, methods and impact on Indian Industry.</b>  <b>3.2 Liberalization – Concept and background, effects on Indian Industry.</b>  <b>3.3 Globalization – Concept and effects on Indian Industry.</b></p>	<b>08</b>
<b>4</b>	<p><b><u>Title of the topic : Importance and progress of select industries in India.</u></b>  <b>4.1 Iron and steel, Cotton Textiles, and Pharmaceuticals</b>  <b>4.2 Agro and allied industry, sericulture, floriculture and</b>  <b>4.3 Information Technology(IT) &amp; Information Technology Enabled Services. (ITES)</b></p>	<b>10</b>
<b>5</b>	<p><b><u>Title of the topic : Foreign Capital</u></b>  <b>5.1 Role of Foreign Capital</b>  <b>5.2 Indian Government. Policy towards foreign capital since 1991.</b>  <b>5.3 Multinational Corporations (MNCs) – meaning, objectives, advantages and disadvantages.</b></p>	<b>10</b>
<b>6</b>	<p><b><u>Title of the topic : Industrial Labour</u></b>  <b>6.1 Features of Industrial Labour</b>  <b>6.2 Present Problems of Indian industrial Labour.</b>  <b>6.3 Outsourcing Labour and Contract Labour-Meaning &amp; concepts</b>  <b>6.4 Labour reforms- Labour laws, Industrial Dispute Act and Minimum Wages Act.</b></p>	<b>10</b>
	<b>Total Number of Lectures</b>	<b>60</b>
<p><b>Suggested Reference Books Books recommended</b>  <b>1. S. C. Kuchal – Industrial Economy of India. 1981</b>  <b>2. D. R. Gadgil – Industrial Evolution in India, Oxford.1948</b>  <b>3. K. V. Sivayya and V.B.M. Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999</b>  <b>4. S. C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.</b>  <b>5. Francis Cherunilam – Industrial Economics – Indian Perspective, Himalaya Publishing House, Mumbai.1999</b>  <b>6. Wadilal Dagli – A profile of Indian Industry, Vora and Co. Mumbai.</b>  <b>7. Dutt and Sunderam – Indian Economy, S. Chand and Co. 2008</b></p>		

## RECENT ADVANCE IN ACCOUNTING, TAXATION & AUDITING – SEM IV

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<b><u>Title of the topic :</u> IFRS (International Financial Reporting Standards</b> <b>Contents :</b>	03
2	<b><u>Title of the topic :</u> 2. A Study of Managerial Discussion And Analysis as per Section 49 of Listing agreement</b> <b>Contents :</b>	03
3	<b><u>Title of the topic :</u> 3. Corporate Governance Compliance by Companies</b> <b>Contents :</b>	03
4	<b><u>Title of the topic :</u> 4. Accounting and Taxation aspects of Carbon Credit Trading</b> <b>Contents :</b>	03
5	<b><u>Title of the topic :</u> Environmental Accounting</b> <b>Contents :</b>	03
6	<b><u>Title of the topic :</u> Forensic Accounting</b> <b>Contents :</b>	03
7	<b><u>Title of the topic :</u> Lean Accounting</b> <b>Contents :</b>	03
8	<b><u>Title of the topic :</u> Responsibility Accounting</b> <b>Contents :</b>	03
9	<b><u>Title of the topic :</u> ESO (Employee Stock Options ) Accounting</b> <b>Contents :</b>	03
10	<b><u>Title of the topic :</u> XBRL (Extensible Business Reporting Language)</b> <b>Contents :</b>	03
11	<b><u>Title of the topic :</u> Transfer Pricing Including Domestic Transfer Pricing</b> <b>Contents :</b>	03
12	<b><u>Title of the topic :</u> Accounting for KPO (Knowledge Process Outsourcing) and BPO ( Business Process Outsourcing)</b> <b>Contents :</b>	03
13	<b><u>Title of the topic :</u> Accounting for NGO Grants</b> <b>Contents :</b>	03
14	<b><u>Title of the topic :</u> Introduction of accrual method for Government Accounting</b> <b>Contents :</b>	03
15	<b><u>Title of the topic :</u> Disclosures in Financial Statements- Recent Trends, Revised Schedule VI</b> <b>Contents :</b>	03
16	<b><u>Title of the topic :</u> Accounting for Human resources</b> <b>Contents :</b>	03
17	<b><u>Title of the topic :</u> Accounting for Intellectual Property Rights</b> <b>Contents :</b>	03
18	<b><u>Title of the topic :</u> A Brief Study of</b> <b>Contents :</b> 18.1 Accounting for Derivatives 18.2 Accounting for Retirement Benefits as per AS-15	03

<b>19</b>	<b><u>Title of the topic</u> : Creative Accounting</b> <b>Contents :</b>	<b>03</b>
<b>20</b>	<b><u>Title of the topic</u> : Strategic Management Accounting</b> <b>Contents :</b>	<b>03</b>
	<b>Total Number of Lectures</b>	<b>60</b>
<b>Suggested Reference Books Books recommended</b>		
<ol style="list-style-type: none"> <li>1. The Accounting World: The ICAI University Press</li> <li>2. The Chartered Accountant: The ICAI New Delhi</li> <li>3. Management Accountant: ICWA Kolkatta</li> <li>4. Journal of Accounting &amp; Finance: Accounting Research Foundation Jaipur</li> </ol>		



## PROJECT WORK IN ACCOUNTING – SEM IV

Unit	Contents of the syllabus
1	<b>Financial statement Analysis of –</b> <b>Contents :</b> <b>1.1 A Limited Company for 5 years</b> <b>1.2 Five Companies of five different industries</b> <b>1.3 Five companies of one industry e.g. Automobile, Engineering, Textile</b> <b>1.4 Five banks from Private sector/Co-op. sector</b>
2	<b>Study of Working Capital Management of a large Company.</b>
3	<b>Study of Budgetary Control System of four Companies</b>
4	<b>Study of Management Information System of four Companies.</b>
5	<b>Procedure of preparation of Consolidated Balance Sheet by Holding Company having two/three subsidiaries companies.</b>
6	<b>Valuation of Shares of 10 unlisted Companies.</b>
7	<b>A study of Amalgamation/Merger of procedure of two Companies(Accounting procedure)</b>
8	<b>A comparative study of Accounting System of Hotel industry – Five Star, Three star, large Hotel and small Hotel.</b>
9	<b>Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.</b>
10	<b>Study of Accounting for Grants to school, college, institute.</b>
11	<b>Application of Inflation Accounting to a large Company's Balance Sheet.</b>
12	<b>Human Resource Accounting for Software, Marketing, Consulting Company</b>
13	<b>Preparation of Value Added Statements of a Company and its comparison with Conventional Accounting Statement</b>
14	<b>Preparation of Economic Value Added Statement of a Company and its comparison with Conventional Accounting Statement.</b>
15	<b>A study of Application of Accounting Standards of five Companies.</b>
16	<b>Audit planning of five firms of Auditors.</b>
17	<b>A study internal Audit system of four companies.</b>
18	<b>Tax Planning of 10 assesses</b>
19	<b>Tax Planning regarding purchase of House Property.</b>
20	<b>Tax planning of Partnership Firm/ Limited Company.</b>
21	<b>Taxation of Public Trust</b>
22	<b>A study of Perquisites and its impact on Taxable Income Employees from 10 different Companies.</b>
23	<b>A study of ten Export Oriented Units from Taxation point of view.</b>
24	<b>Financial viability of five Co-operative Sugar Factories.</b>
25	<b>Comparative Study of Taxable Income of Individuals and HUFF</b>
26	<b>Problem of units paying Service Tax</b>
27	<b>Accounting for Tour and Travel business.</b>
28	<b>Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.</b>
29	<b>Comparative Study of Fees Structure of Non-grant and Grant In Aid Educational Institutions.</b>
30	<b>A survey of 20 shareholders regarding utility of Published Annual Accounts of Company.</b>
31	<b>Study of Investment Pattern of 20 Individuals from Taxation point of view.</b>

32	<b>Preparation of Project Report for Small Scale Industry, Hotel, Xeroxing business, Computer Institute, Hospital, Transport Business, Petrol Pump.</b>
33	<b>Ascertainment of Cost of Capital from Annual Accounts of five Companies</b>
34	<b>A financial viability study of Sick Industrial Companies.</b>
35	<b>A study of Tax Audit Report of Non-Corporate and Corporate Assesses</b>
36	<b>A study of Secretarial Audit Report of five companies.</b>
37	<b>A study of Cost Audit Report of two companies.</b>
38	<b>A study of Government system Audit of Commercial Undertaking/Local bodies.</b>
39	<b>Commentary on Public Accounts Committee of Central Government.</b>
40	<b>A comparative study of different Accounts Software e.g. Tally, SAP, ERP, Local Software etc.</b>
41	<b>Consolidation procedure of different units of an Educational Society.</b>
42	<b>A study of Significant Accounting Policies of different Companies from different Industries.</b>
43	<b>A study of Qualified Audit Reports of different Companies.</b>
44	<b>Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks</b>
45	<b>Preparation of Project Report of Agro based industries, Poultry Farming, Dairy business, Nursery, Horticulture farm.</b>
46	<b>A study of Vehicle Loan schemes of different Banks.</b>
47	<b>Excise Accounting at manufacturing unit.</b>
48	<b>A comparative study of NPA of Urban Co-op Banks</b>
49	<b>A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies</b>
50	<b>A study of Cash Flow Statement from Annual Accounts of 10 Companies.</b>
51	<b>Accounting of Leasing and Finance Companies.</b>
52	<b>A study of Accounting of Electricity Company, (Tata Power, Ahmedabad Electricity Power Co. Ltd.)</b>
53	<b>An exemption under Income Tax Act, availed by 10 different assesses.</b>
54	<b>A comparative financial analysis of running of Luxury buses by private operators and State Transport Corporation.</b>
55	<b>Financial Analysis of Produce Exchanges at Taluka Level.</b>
56	<b>Comparative study of Annual Report of 3 Co-op Banks for the year ending 2008-09.</b>
57	<b>Comparative study of Annual Report of 3 Limited companies for the year 2008-09</b>
58	<b>Various Accounting Policies followed by Financial Institutions</b>
59	<b>Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.</b>
60	<b>Audit classification of a Credit Co-op. Society for last 2 years.</b>
61	<b>Determination of Taxable Income of a Charitable Hospital as per Section 11,12,12A &amp; 35 of I.T. ACT.. Act. 1961.</b>
62	<b>Accounting Standards, their application by the limited company to its annual accounts</b>
63	<b>Comparative study of effect of Depreciation Allowance on Book Profit &amp; taxable profits of a limited company for 3 years including carried forward and set-off.</b>
64	<b>Analysis of any three recent cases decided by High Court.</b>
65	<b>Study of fraud cases detected by application of S.A.P.</b>
66	<b>Comparative study of Financial Statements of Educational Institutions for 2 years.</b>

**RECENT ADVANCE IN BUSINESS ADMINISTRATION – SEM IV**

<b>Detailed syllabus</b>		
<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic : Contemporary Issues in Business Administration.</u></b>  <b>Contents :</b>                      1.1 Change management – Concept, Significance.                      1.2 Managing change-Important features Dimensions.                      1.3 Approaches towards managing change.                      1.4 Futuristic and strategic approach toward changing business Environment.  <b>Corporate Governance and Business Ethics</b></p>	<b>10</b>
<b>2</b>	<p><b><u>Title of the topic : Approaches to quality management.</u></b>  <b>Contents :</b>                      2.1 Kaizen.                      2.2 Total Quality management.                      2.3 Six sigma Technique feature &amp; utility.                      2.4 Five 's' system of Quality management  <b>ISO and Its Implementation Process</b>  <b>Voice of Customer a quality function</b></p>	<b>12</b>
<b>3</b>	<p><b><u>Title of the topic : Enterprise Resource Planning</u></b>  <b>Contents :</b>                      5.1 Concept &amp; features of E. R. P.                      5.2 Tools of E. R. P.                      5.3 Applying E. R. P. In business.                      5.4 Computers &amp; E. R.P.  <b>Enterprise Performance Management with help of ERP</b></p>	<b>14</b>
<b>4</b>	<p><b><u>Title of the topic : Cross- Cultural management system</u></b>  <b>Contents :</b>                      4.1 Global management system - Concept, &amp; Significance.                      4.2 Issues in cross cultural management.                      4.3 Acquisition &amp; mergers- Role &amp; importance                      4.4 Current Trends in acquisitions &amp; mergers national &amp; International scenario.</p>	<b>12</b>
<b>5</b>	<p><b><u>Title of the topic : Turn Around management</u></b>  <b>Contents :</b>                      5.1 Concept &amp; Significance of turn around management.                      5.2 Techniques of turn around management.                      5.3 Turn around management prerequisite for success.                      5.4 Take over &amp; turn around management.                      5.5 Restructuring &amp; Reorganization of business.  <b>Case Study on Turn around Management of Companies</b></p>	<b>08+04</b>
	<b>Total Number of Lectures</b>	<b>60</b>

## PROJECT WORK IN BUSINESS ADMINISTRATION – SEM IV

### Contents of the syllabus

#### **Title of the topic : 1**

A Student has to select a topic of his interest from any functional area of Management/Administration studied under paper I to paper VII in the subject of Business Administration. The assignment of Project Report aims at developing the ability applying the theoretical knowledge to practical business situations and also developing analytical skills among students. A student has to visit a business undertaking/ or unit of business undertakings to collect data and information in respect of the topic selected. The Project Report is to be completed by following the standardised rules and norms of research methodology. A teacher is expected to monitor the student is expected/ required to select the topic in consultation with the teacher and prepare a brief synopsis giving details of the research methodology and chapter scheme.

The proposed topic may be finalized only after the ground work is done by a student relating to a topic on the basis of discussion held in the classroom. This will help to avoid any repetition or duplication of topics.

The students are required to submit duly completed project reports before the month of March every year.

#### **The list of topics for project work**

The following is the list of selected topics and areas for project work and for the guidance of the students teachers.

1. A study of production process in an industrial undertaking.
2. Plant layout and organization structure of a selected unit.
3. Production Planning & Control
4. Material & Inventory Control-Methods of inventory control
5. Documentation and computerization
6. Quality Circles & TQM
7. Procedure for obtaining ISO certification
8. Stores organization in a large scale organization.
9. Study of consumer behavior in using a particular product.
10. Consumer Relationship Practices.
11. Marketing Strategies.
12. Popularity of particular brand of product.
13. Organisation of Finance Department
14. Analysis of Financial statements of a company for at least 3 years.
15. Working capital management.
16. Analysis of Appropriation of profits for the last 3 years.
17. Study of various Reserves in a particular company.
18. A case study of corporate Merger/Acquisition /Combination from available secondary data like books, journals, periodicals etc.
19. Foreign Exchange transactions in an export oriented business enterprise.
20. Organisation of H.R.M. function
21. Recruitment and selection procedure.
22. Training & Development of Employees and executive.
23. Working conditions, Health & Safety
24. Employee welfare.
25. Study of Industrial Disputes-causes, consequences
26. Employee performance appraisal.
27. Compensation structure
28. A Study of Voluntary Retirement Schemes
29. Workers satisfaction survey.
30. Employee communication.