

SYMBIOSIS COLLEGE OF ARTS & COMMERCE
(An Autonomous College Affiliated to University of Pune)

SYLLABUS

M.Com. – Part II

2017-18

SEMESTER	SUBJECT HEAD	TITLE
SEMESTER I	Compulsory Subject - 1	Business Finance
	Compulsory Subject - 2	Industrial Economics
	Special Subject Group (A)	
	Advanced Accounting and Taxation	Advanced Auditing
		Specialized Auditing
	Special Subject Group (B)	
	Business Administration	Human Resource Management
Organizational Behavior		
SEMESTER II	Compulsory Subject - 1	Capital Markets and Financial Services
	Compulsory Subject - 2	Global Economic Environment
	Special Subject Group (A)	
	Advanced Accounting and Taxation	Recent Advanced in Accounting, Taxation & Auditing
		Project Work in Accounting
	Special Subject Group (B)	
	Business Administration	Recent Advanced in Business Administration
Project Work in Business Administration		

BUSINESS FINANCE – SEM III

Unit	Detailed Syllabus	Number of Lectures
1	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.	10
2	Title of Topic – Time Value of Money Contents –RBI 1) Need, Importance, Future & Present Value. 2) Changing Rate of RBI in present Scenario.	10
3	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.	10
4	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 & its payouts, types of dividend.	10
5	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.	10
6	Title of topic – Project Finance Contents – 1) Meaning & Importance of Project. 2) Preparation of Project Reports. 3) Evaluation of Project & Audit. 4) Analysis – Technical, Commercial, Financial, Managerial, Economic.	10
	Total Number of Lectures	60

INDUSTRIAL ECONOMICS – SEM III

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><u>Title of the topic</u> : Introduction Contents : 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><u>Title of the topic</u> : Theories of Industrial Location Contents : 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><u>Title of the topic</u> : Industrial Productivity Contents : 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><u>Title of the topic</u> : Industrial Profile and Problems Contents : 4.1 Market Structure and Analysis 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><u>Title of the topic</u> : Industrial Imbalance Contents : 5.1 Meaning of Industrial imbalance. 5.2 Need of balanced Regional Development of Industries. 5.3 Industrial imbalance – causes, and measures. 5.4 Comparison between Developed and Underdeveloped Nations</p>	10
6	<p><u>Title of the topic</u> : Impact of Industrialization Contents : 6.1 Impact of Urbanization. 6.2 Impact on Employment. 6.3 Impact on Global Warming.</p>	06
	Total Number of Lectures	60
Suggested Reference Books Books recommended		
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><u>Title of the topic</u> : Introduction Contents : 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><u>Title of the topic</u> : Auditing and Assurance Standards Contents : 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><u>Title of the topic</u> : Risk Assessment and Internal Control Contents : 3.1 Evaluation of internal control procedures; techniques including questionnaire; flowchart; internal audit and external audit, coordination between two.</p>	10
4	<p><u>Title of the topic</u> : Audit of Limited Companies Contents : 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><u>Title of the topic</u> Audit Committee and Corporate Governance Contents : 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><u>Title of the topic</u> Audit under Computerized Information System (CIS) Environment Contents : 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
Total Number of Lectures		60
Suggested Reference Books Books recommended		
<ol style="list-style-type: none"> 1. Spicer and Peglar : Practical Auditing 2. Kamal Gupta : Contemporary Auditing 3. R.C. Saxena : Auditing (Himalaya) 4. Basu : Auditing 5. Jagadish Prasad : Auditing : Principles 6. M.D.Paula : The Principles of Auditing 7. B.N. Tondon: A Handbook of Practical Auditing 8. The Institute of Accountants of India : Auditing assurance Standards 		

SPECIALIZED AUDITING – SEM III

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><u>Title of the topic : Tax Audit</u> Contents : 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
2	<p><u>Title of the topic : Internal Audit</u> Contents : 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
3	<p><u>Title of the topic : Audit of Banks</u> Contents : 3.1 Salient features of Enactments affecting Banks-Bank Audit, its approach- Steps in Bank Audit-Checking of Assts and Liabilities-Scrutiny of Profit & Loss items. Audit Report of Banks.</p>	10
4	<p><u>Title of the topic : Audit of Cooperative Societies</u> Contents : 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
5	<p><u>Title of the topic : Audit of Specialized Units</u> Contents : 5.1 Special features of audit of educational institutions, Hotel, Club, Hospital, charitable trusts, Public Sector undertaking.</p>	08
6	<p><u>Title of the topic : Government System of Audit</u> Contents : 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
	Total Number of Lectures	60
<p>Suggested Reference Books Books recommended</p> <p>Recommended Books :</p> <ol style="list-style-type: none"> 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><u>Title of the topic : Human Resource Management</u> Contents : 1.1 Introduction – Concept, Approaches, Functions, Challenges of HRM in Indian Context & in changing business scenario. 7/24 welters 1.2 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>Case Study on HRM</p>	11+02
2	<p><u>Title of the topic : Manpower Planning</u> Contents : 2.1 Principles, Difference between training & development Objectives, Estimating Manpower Requirement, Recruitment & Selection – Sources of Recruitment and Process of Selection & Assessment Devices – Retention of Manpower, Succession Planning.</p> <p>Case Study on Manpower Planning Competency Mapping</p>	08+4
3	<p><u>Title of the topic : Training & Development</u> Contents : 3.1 Training Process and Methodology, Need and Objectives, Training Procedure, Methods of Training and Aids, Evaluation of Training Programmes</p> <p>Case Study on Training and Development</p>	05+06
4	<p><u>Title of the topic : Performance Appraisal and Merit Rating</u> Contents : 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>Case Study on Performance Appraisal and Merit Rating</p>	9+04
5	<p><u>Title of the topic : Retirement/Separation/Retrenchment Strategies</u> Contents : 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>Case Study on Retirement/Separation/Retrenchment Strategies</p>	06+05
Total Number of Lectures		60

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
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ORGANIZATIONAL BEHAVIOR – SEM III

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><u>Title of the topic</u> : Introduction to Organizational Behaviour</p> <p>Contents :</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><u>Title of the topic</u> : Orginsational Designs and Culture</p> <p>Contents :</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><u>Title of the topic</u> : Perception, Personality and Attitudes</p> <p>Contents :</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><u>Title of the topic</u> : Motivational Processes and Emotional Intelligence</p> <p>Contents :</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><u>Title of the topic</u>: Stress and Conflict</p> <p>Contents :</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><u>Title of the topic</u> :Groups and Teams</p> <p>Contents :</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><u>Title of the topic</u>: Management of Organisational Change</p> <p>7.1 Introduction</p> <p>7.2 Forces for Change</p> <p style="padding-left: 20px;">7.2.1 Internal Forces</p> <p style="padding-left: 20px;">7.2.2 External Forces (Technology, Social and Political Change),</p> <p>Individual Resistance (Economic Reasons, Fear of unknown, social Displacement, Peer Pressure)</p>	10

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

CAPITAL MARKET & FINANCIAL SERVICES – SEM IV

Unit	Proposed 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
	Total Number of Lectures	60

GLOBAL ECONOMIC ENVIRONMENT – SEM IV

Detailed syllabus		
Unit	Contents of the syllabus	Number of Lectures
1	<p><u>Title of the topic : Industrial Finance.</u> Contents : Meaning and need of Industrial Finance. 1.1. Internal sources of industrial finance. 1.2. Foreign sources of industrial finance – FDI, FII, ECBs 1.3 Foreign Exchange Markets</p>	10
2	<p><u>Title of the topic : Industrial Growth in India.</u> Contents : 2.1 Introduction to Industrial policy 1956 and 1991 2.2 Review of Industrial Progress since 1991. 2.3 Review of Industrial Growth under five year plans 2.4 Export and Import Policy since 1991.</p>	12
3	<p><u>Title of the topic : Effects of Liberalization, Privatization and Globalization (LPG)</u> Contents : 3.1 Privatization – concept, methods and impact on Indian Industry. 3.2 Liberalization – Concept and background, effects on Indian Industry. 3.3 Globalization – Concept and effects on Indian Industry.</p>	08
4	<p><u>Title of the topic : Importance and progress of select industries in India.</u> Contents : 4.1 Iron and steel, Cotton Textiles, and Pharmaceuticals 4.2 Agro and allied industry, sericulture, floriculture and 4.3 Information Technology(IT) & Information Technology Enabled Services. (ITES)</p>	10
5	<p><u>Title of the topic : Foreign Capital</u> Contents : 5.1 Role of Foreign Capital 5.2 Indian Government. Policy towards foreign capital since 1991. 5.3 Multinational Corporations (MNCs) – meaning, objectives, advantages and disadvantages.</p>	10
6	<p><u>Title of the topic : Industrial Labour</u> Contents : 6.1 Features of Industrial Labour 6.2 Present Problems of Indian industrial Labour. 6.3 Outsourcing Labour and Contract Labour-Meaning & concepts 6.4 Labour reforms- Labour laws, Industrial Dispute Act and Minimum Wages Act.</p>	10
	Total Number of Lectures	60
<p align="center">Suggested Reference Books Books recommended</p> <p>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</p>		

- 4. S. C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.**
 - 5. Francis Cherunilam – Industrial Economics – Indian Perspective, Himalaya Publishing House, Mumbai.1999**
 - 6. Wadilal Dagli – A profile of Indian Industry, Vora and Co. Mumbai.**
 - 7. Dutt and Sunderam – Indian Economy, S. Chand and Co. 2008**
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RECENT ADVANCE IN ACCOUNTING, TAXATION & AUDITING – SEM IV

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

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

PROJECT WORK IN ACCOUNTING – SEM IV

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

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

RECENT ADVANCE IN BUSINESS ADMINISTRATION – SEM IV

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

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.