



M. C. E. Society's
Abeda Inamdar Senior College
Of Arts, Science and Commerce (Autonomous), Pune-1
Affiliated to Savitribai Phule Pune University
NAAC accredited 'A' Grade

Faculty of Commerce & Management

SYLLABUS

Masters of Commerce (M.Com)

For Two Years PG Program /One Year PG Diploma

Specialization under

- 1. Cost & Management Accounting**
- 2. Business Administration**

Under NEP 2020

Applicable for the Autonomous College affiliated to

Savitribai Phule Pune University

With effect from 2023

SYLLABUS M.COM-I/SEM-I

F.Y M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	RESEARCH METHODOLOGY	
Course Code: 23CMCO11RM		No. of Credits: 4
Course Type: Research Methodology		Total Teaching Hours: 60

Course Objectives	
1.	To acquaint the students with the role, importance and process of Research in the field of Business.
2.	To develop an understanding of the basic framework and structure of Research design, tools and techniques of Research.
3.	To enhance the capabilities of the students to conduct research in the field of social sciences.
4.	To enable the students to develop an appropriate methodology for drafting research proposal and projects.

Course Outcome	
1.	Creation of basic understanding and knowledge of Research Process, ethical issues and modern practices in research.
2.	Development of research acumen and Application oriented skills for undertaking research in various fields of business.
3.	Development of conceptual clarity and analytical skills in Data collection, Data processing and Data interpretation.
4.	Development of writing and presentation skills of students for drafting and presenting the research projects.

	<p>1. Research problem:</p> <ul style="list-style-type: none"> i. Defining the Research Problem. ii. Variables- identification & types. <p>2. Review of Literature – Meaning & sources.</p> <p>3. Hypothesis:</p> <ul style="list-style-type: none"> i. Meaning and Definition. ii. Types of Hypothesis. iii. Formulation of Hypothesis. iv. Methods of Testing Hypothesis. <p>4. Research Design :</p> <ul style="list-style-type: none"> i. Meaning. ii. Nature and Classification of Research Design. iii. Need for Research Design. iv. Steps in Research Design. <p>5. Sampling :</p> <ul style="list-style-type: none"> i. Meaning and Definition of Sampling. ii. Key terms in Sampling – Population-Finite & Infinite-sample, Sampling frame-computation of Sample Size. iii. Types of Sampling – Probability & Non-Probability Sampling errors- Type-I & Type-II errors. 	<p>2</p> <p>2</p> <p>5</p> <p>4</p> <p>5</p>
Unit III	DATA COLLECTION – SOURCES, MEASUREMENT & SCALING, PROCESSING OF DATA.	20 Hours
	<p>1. Primary Data:</p> <ul style="list-style-type: none"> i. Methods of collecting Primary Data. 	2

	<p>ii. Merits & Demerits of Primary Data.</p> <p>2. Secondary Data:</p> <p>i. Sources of collecting Secondary Data.</p> <p>ii. Merits & Demerits of Secondary Data.</p> <p>3. Factors influencing choice of method of data collection.</p> <p>4. Questionnaire Designing:</p> <p>i. Meaning & Types of Questionnaire.</p> <p>ii. Stages in Questionnaire Designing.</p> <p>iii. Essentials of a good questionnaire.</p> <p>iv. Open sources and online tools for questionnaire designing.</p> <p>v. Validity & Reliability.</p> <p>5. Data processing:</p> <p>i. Editing.</p> <p>ii. Coding.</p> <p>iii. Classification.</p> <p>iv. Tabulation.</p> <p>v. Scaling & Management.</p> <p>vi. Meaning & Types of Measurement Scale- Nominal, Ordinal, Ratio & Interval.</p> <p>vii. Classification of Scales.</p> <p>6. Analysis & Interpretation of Data:</p> <p>i. Types of Analysis- Univariate, Bivariate & Multivariate.</p> <p>ii. Chi-square-f test, t-test, z-test, ANOVA, Spearman's Rank Correlation & Regression Analysis, Meaning and need of Interpretation.</p>	<p>2</p> <p>1</p> <p>5</p> <p>5</p> <p>5</p>
Unit IV	RESEARCH REPORT AND MODE OF CITATION &	10 hours

BIBLIOGRAPHY:		
1. Report writing:		5
<ul style="list-style-type: none"> i. Meaning and Importance of Report Writing. ii. Types of Research Reports. iii. Structure of Research Report. 		
2. Mode of Citation and Bibliography:		5
<ul style="list-style-type: none"> i. Meaning and Importance of Bibliography. ii. Mode of preparing Bibliography entries. iii. Meaning of Citation -List of Abbreviations used in Citation Referencing Styles- American Psychological Association (APA-7), Modern Language Association (MLA) & Chicago. 		

Suggested Readings	
1.	Ahuja, R. (2001). Research Methods. Jaipur: Rawat Publication.
2.	Bell, A. B. (2018). Business Research Methods. New York: Oxford University Press.
3.	Bhattacharya, D. k. (2009). Research Methodology. New Delhi: Excel books.
4.	C.R.Kothari. (2019). Research Methodology-Methods & Techniques. New Age International Publishers.
5.	Deepak, A. S. (2009). Research Methodology with SPSS. Shree Niwas Publication.
6.	Gupta, A. K. (2011). Research Methodology -Methods & Techniques. New Delhi: Value Education of India.
7.	Ranjit, K. (2011). Research Methodology. Sage Publications Pvt Ltd.
8.	Schindler, D. R. (2014). Business Research Methods. New Delhi: Tata McGraw Hill Publication.

9.	Sondhi, D. C. (2011). Research Methodology-Concepts and Cases. New Delhi: Vikas Publishing House Pvt Ltd.
10.	Webliography: Shodhganga, Research Gate
11.	<p>List of research journals</p> <p>JSTOR, Indian Journal of Commerce & Management, Indian Journal of Marketing, Sage online Journals, CMIE, Cosmos Journal, Shodhsamhita, Manthan: Journal of Commerce & management.</p>

F.Y M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	12. MANAGEMENT ACCOUNTING	
Course Code: 23CMCO11MM		No. of Credits: 4
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60

Course Objectives	
1.	To enhance the abilities of students to develop the concept of management accounting and its significance in the business.
2.	To enhance the abilities of students to analyze the financial statements.
3.	To enable the students to understand, develop and apply the techniques of management accounting in the financial decisionmaking in the business corporate
4.	To make the students develop competence with their usage in managerial decision making and control.

Course Outcome	
1.	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management accounting & cost accounting.
2.	To gain knowledge of practically comparing financial results of different years and different companies.
3.	To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities
4.	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

Syllabus		
Unit I	INTRODUCTION TO MANAGEMENT ACCOUNTING	9 hours
	1. Management Accounting- Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting.	3
	2. Financial Accounting, Cost Accounting & Management Accounting.	3
	3. Advantages and Limitations of Management Accounting -Installation of Management Accounting System.	2
	4. Management Accountant: functions and duties – Essential Qualities.	1
Unit II	FINANCIAL STATEMENT ANALYSIS	17 hours
	1. Introduction of Financial Statement Analysis and Objectives of financial statement analysis.	2
	2. Tools of financial statement analysis - Multi - step income statement and Balance sheet.	2
	3. Comparative Financial statement analysis, Uses, Importance, Types and Practical Problems.	4
	4. Common sized analysis, Uses, Importance, Types and Practical Problems.	4
	5. Trend analysis, Uses, Importance, Types and Practical Problems.	3
	6. Analytical Balance Sheet Practical Problems.	2
Unit III	RATION ANALYSIS	17 Hours
	1. Ratio Analysis -Meaning and rationale, advantages and limitations.	2
	2. Types of Ratios : (Practical Problems)	3
	i. Liquidity Ratios,	

	ii. Solvency Ratios,	3
	iii. Profitability Ratios,	3
	iv. Efficiency Ratios,	3
	v. Integrated Ratios.	3
Unit IV	WORKING CAPITAL MANGEMENT	17 hours
	1. Concept and definition, Types/Classification, need and importance of working capital	2
	2. Determination of Working capital	3
	3. Assessment & Sources of working capital	3
	4. Study of Components of working capital Management	
	i. Cash management	4
	ii. Accounts receivable management and	
	iii. Inventory management.	
	5. Practical Problems on Working Capital Management	5

Suggested Readings	
1.	Hanif, M. (2018). Cost and management Accounting-II. McGraw-Hill Education.
2.	Arora, M. (2012). A textbook of cost and management accounting (10th ed.). Vikas Publishing House.
3.	Pandey, I. M. (2009). Management accounting, 3E. Vikas Publishing House Pvt. Ltd
4.	S.P. Jain & K.N. Narang (2001). Advanced accountancy. Kalyani Publishers
5.	Ravi Kishore, R. M. (2006). Cost & management accounting 4Th / Ed. Taxmann publications pvt.ltd.
6.	Gupta R. L., & Radhaswamy, M. (2001). Advanced accountancy. S. Chand and Co. Ltd
7.	Hanif, M. (2019). Modern cost and management accounting. McGraw-Hill Education.

8.

Bagavathi, P. R. (2006). Management accounting (4th Ed.). S. Chand Publishing.

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

Component	Percent
Theory	30%
Practical/ Problems	70%

Area of Practical Problems:

1. Financial Statement Analysis.
2. Ratio Analysis.
3. Working Capital Management.

F.Y M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	STRATEGIC MANAGEMENT	
Course Code: 23CMCO12MM	No. of Credits: 4	
Course Type: MM (Major Mandatory)	Total Teaching Hours: 60	

Course Objectives	
1	To introduce the students the emerging changes in the modern Business Environment while adopting strategies.
2	To develop the analytical, technical and managerial skills of students in the various areas of Business Administration with the help of different strategies.
3	To empower to students with necessary skill to become effective future managers and leaders.
4	To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business.

Course Outcome	
1	Students will be able to understand the concept of strategic management and the Process of Strategic Management.
2	Students will understand the External and Internal Business Environment for effective Strategy Formulation, strategic planning and also know the concept of value chain analysis.
3	Students will acquire the applicability skills and will understand SWOT Analysis and various matrix.
4	Students will able to understand Functional Strategies & Environmental Analysis.

Syllabus		
Unit I	INTRODUCTION TO STRATEGIC MANAGEMENT	15 hours
	1. Strategy – Concept, Introduction, Definition of strategic	4

	<p>Management and its Evolution.</p> <p>2. Strategic Management Characteristics, Approaches to Strategic Decision Making, Strategic Management Process, and Components of Strategic Management process Model.</p> <p>3. Strategic Role of Board of Directors & Top Management.</p> <p>4. Strategic Implications of Social and Ethical Issues.</p>	<p>6</p> <p>2</p> <p>3</p>
Unit II	STRATEGIC PLANNING AND ANALYSIS	15 hours
	<p>1. Formulation of Strategy.</p> <p>2. Analysis of Business Environment, Internal analysis and External Analysis for Strategic Advantage.</p> <p>3. Strategic Planning – Meaning, Steps, Alternatives, Advantages and Disadvantages.</p> <p>4. Value Chain Analysis.</p> <p>5. Designing an effective Strategic Plan.</p> <p>6. Strategic Options at Corporate Level.</p>	<p>2</p> <p>4</p> <p>3</p> <p>2</p> <p>2</p> <p>2</p>
Unit III	STRATEGIC CHOICES AND STRATEGY EVALUATION	15 hours
	<p>1. Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies.</p> <p>2. Evaluation of Strategic Alternatives for developing Product portfolio Models.</p> <p>3. Strengths, Weakness, Opportunity, Threats (SWOT) Analysis, Boston Consulting Group (BCG) matrix, General Electric (GE) Matrix, Hoffer's Matrix.</p>	<p>5</p> <p>5</p> <p>5</p>
Unit IV	FUNCTIONAL STRATEGY AND ENVIRONMENTAL ANALYSIS	15 hours
	<p>1. Knowledge and Formulation of Functional Strategy for</p>	<p>3</p>

	Marketing Environment Sustainability.	2
	2. CSR (Corporate Social Responsibility).	2
	3. Functional Strategy: -Human Resource, Finance & Logistics.	3
	4. Business Environmental Concepts and components.	2
	5. Concept of Corporate Restructuring.	2
	6. Business Process Reengineering, Benchmarking, Total Quality Management (TQM) and Six Sigma.	
	7. Case Study Approach.	1

Suggested Readings	
1	SRINIVASAN, R. (2014). Strategic management: The Indian context. PHI Learning Pvt
2	C.B., G. (2016). Strategic management (Text and cases). S. Chand Publishing.
3	David, F. R. (2016). Strategic management: A competitive advantage approach, concepts and cases. Prentice Hall.
4	Henry, A. (2011). Understanding strategic management. Oxford University Press.
5	Kazmi, A., & Kazmi, A. (1986). Strategic management. McGraw-Hill Education.
6	Thomas L. Wheelen; J. David Hunger. (2011). Concepts in strategic management and business policy. Pearson Education India.

F.Y M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	ADVANCED COST ACCOUNTING	
Course Code: 23CMCC13MM		No. of C redits:4
Course Type: MM (Major Mandatory)		Total Teaching Hours:60

Course Objectives	
1.	To prepare learners to understand the scope of Cost Accounting in any business activity.
2.	To learn the Cost Accounting treatment in relation to material cost account, employee cost and overheads.
3.	To Develop the learners to establish the interface between cost Accounting Standards and the various elements of cost.
4.	To enable students to learn application of different methods of Costing in manufacturing and service industries.

Course Outcome	
1.	To understand the classification of costs cost to cost centers.
2.	To prepare cost sheet in various situations and understand the inventory related treatments in cost accounting.
3.	To understand the concept of employee cost and its relevance in the total cost of product or service.
4.	To acquire the understanding of CAS3 & CAS7.
5.	To develop ability to ascertain cost indifferent industries.

Syllabus		
Unit I	NATUREANDSCOPEOF COSTACCOUNTING	15 hours
	1. Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centers and Cost unit.	4

	<p>2. Elements of Cost: Material, Labour and Overheads.</p> <p>i.Material: Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro and Pound only.</p> <p>ii.Storage and Inventory Control Techniques – Perpetual Inventory system, ABC Analysis, Inventory Turn over ratios, Just In Time, Economic Order Quantity. Fixation of inventory levels.</p> <p>iii.Study of CAS1(Classification of Cost) and CAS6 (Material Cost).</p> <p>Preparation of Cost Sheet.</p>	10
Unit II	EMPLOYEE COST	15 hours
	1. Meaning, Definitions and Significance of Labour Cost	2
	2. Classification of Labour Cost.	2
	3. Methods of Remuneration -Performance Based Remuneration.	6
	4. Labour Cost:	
	i.Idle time-causes and Accounting treatment.	2
	ii.Overtime premium-Accounting Treatment & its Control	2
	Treatment of special Labor Cost–Fringe benefits, Bonus, Employees Welfare Costs.	
	5. Labour Turnover –concept, causes, Measurement & Cost of labour Turnover.	1
	Study of CAS–7 relating to Employees Cost.	
Unit III	OVERHEADS ACCOUNTING	15 hours
	1. Meaning & Classification of Overheads.	3
	2. Allocation, Apportionment & Reapportionment (Repeated distribution Methods & Simultaneous Equations	8

	Method) of Overheads. 3. Absorption of Overheads-Methods, over and under absorption of overheads. 4. CAS –3(Overheads)	2 2
Unit IV	Methods of Costing	15 hours
	1.Job Costing and Contract Costing.	4
	2.Process Costing.	5
	3.Operating Costing in Transport, Hospitals & Hotel undertakings.	6

Suggested Readings	
1	Cost Accounting :Jawahar Lal and Seema Srivastava.(2013).Tata Mc Graw-Hill Education.
2	Cost & Management Accounting 4th/Ed.Ravi M.Kishore.(2006). Taxmann Publication Pvt.Cost Accounting.SP.Jain, K.L.Narang.(2000).
3	A Textbook of Cost and Management Accounting, 10 th Edition. M.N. Arora.(2012).Vikas Publishing House.
4	K.Senthilkumar; K.Maruthamuthu & Desti Kannaiah. (2019).Advanced cost accounting. Vikas Publishing House.
5	Mahajan, S.,&Kulkarni, M.(2019).Advanced cost accounting.Vikas Publishing House.
6	Mitra,J.K.(2009).Advanced cost accounting. New Age International.

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

Component	Percent
Theory	30%
Practical/Problems	70%

Area of Practical Problems:

1. Preparation of Cost Sheet
2. Inventory turnover ratios
3. EOQ
4. Labour Turnover
5. Primary and Secondary Distribution of Overheads-Repeated Distribution and Simultaneous Equation Method
6. Methods of Absorption.
7. Contract Costing, Process Costing and Operating Costing.

F.Y.M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	PRODUCTION AND OPERATIONS MANAGEMENT	
Course Code: 23CMCB13MM	No. of Credits:4	
Course Type: MM (Major Mandatory)	Total Teaching Hours:60	

Course Objectives	
1.	To understand and develop deep insight of the concept of Production & Operations Management.
2.	To understand & identify business problems relating to production involving operational function, planning and control, qualitymanagement & Environmental issues.
3.	To increase the knowledge and perspective of students by acquaintingthem with the emerging trends and techniques in production and operation management.

Course Outcome	
1	Development of conceptual clarity and analytical skills pertaining to Production and awareness about the importance of safety issues in a plant & analyzing solution to environmental issues.
2	Change in overall perception towards quality enhancement by developing critical thinking and analytical abilities of the students.
3	Development of Innovative abilities and Application oriented skills in Production & Operations Management.

Syllabus		
Unit I	PRODUCTION AND OPERATIONS MANAGEMENT: AN OVERVIEW	15 hours
	1. Production and Operations Management: i. Meaning and Importance ii. Functions	5

	<ul style="list-style-type: none"> iii. Types of Production Systems <ul style="list-style-type: none"> a. Mass Production/Flow Line b. Continuous c. Intermittent d. Batch Production e. Job Lots <p>2. Service Systems- Recent trends in production and servicesystems</p> <p>3. Plant Layout</p> <ul style="list-style-type: none"> i. Objectives ii. Basic principles iii. Types of Plant Layout <p>4. Safety considerations and Environmental aspects</p>	<p>3</p> <p>4</p> <p>3</p>
Unit II	SUPPLY CHAIN MANAGEMENT	15 hours
	<p>1. Supply Chain Management</p> <ul style="list-style-type: none"> i. Introduction and Scope ii. Components iii. Process of Supply Chain Management <p>2. Tools and Techniques of Supply Chain Management</p> <ul style="list-style-type: none"> i. Performance Measurement ii. Performance Implementation <p>3. Emerging Trends in Supply Chain Management:</p> <ul style="list-style-type: none"> i. Digitization-Warehouse automation ii. Internet of Things iii. Artificial Intelligence 	<p>6</p> <p>4</p> <p>5</p>
Unit III	PRODUCTION PLANNING, CONTROL & NEW TECHNIQUES OF PRODUCTION & OPERATIONS MANAGEMENT	15 hours
	<p>1. Production Planning: Meaning, Objectives, Importance and itscomponents.</p> <p>2. Production Control: Meaning, Objectives,</p>	<p>5</p> <p>5</p>

	Significance and factors affecting Production Control 3. New techniques and Current Trends in Production & Operations Management: i. Green Manufacturing ii. Mass Customization iii. Lean Operations iv. Make in India	5
Unit IV	TOTAL QUALITY MANAGEMENT AND EMERGING ISSUES IN PRODUCTION AND OPERATIONS MANAGEMENT	15 hours
	1. Total Quality management - i. Meaning, Dimensions ii. Objectives and importance. iii. Emerging concepts and issues- Six Sigma 2. Emerging Issues in Production and Operations Management i. Mobile Accessibility ii. Automation of Operational Processes iii. Outsourcing iv. Employee Empowerment v. Waste Management	7 8

Suggested Readings	
1	Buffa, E. S. (1980). Modern production operations management managing The operations function.
2	Chary, S. N. (2019). Production and operations management, 6e. McGraw-Hill Education
3	Emerging trends in manufacturing: (proceedings of XVI National Convention of production engineers); January 19 - 20, 2002. (2002).
4	H., B. D. (2011). Total quality management,. Pearson Education India.
5	Kiran, D. (2016). Total quality management: Key concepts and case studies.

	Butterworth-Heinemann.
6	Kiran, D. (2019). Production planning and control: A comprehensive approach. Butterworth-Heinemann.
7	Klassen, R. D. (n.d.). Environmental issues and operations management. Encyclopedia of Production and Manufacturing Management, 187-192. https://doi.org/10.1007/1-4020-0612-8_298
8	Luthra, S., Garg, D., Agarwal, A., & Mangla, S. K. (2020). Total quality management (TQM): Principles, methods, and applications. CRC Press.

F.Y M.Com. Semester I (CBCS – Autonomy 2023 Pattern)

Course Title	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	
Course Code: 23CMCO14MM	No. of Credits: 02	
Course Type: MM (Major Mandatory)	Total Teaching Hours: 30	

Course Objectives	
1.	To provide an adequate knowledge to the students on the Concept of Logistics and its Importance.
2.	To acquaint the students with the Key concepts and issues relating to logistics and Inventory Management.
3.	To familiarize the students with supply chain Management.

Course Outcome	
1.	Make the students understand the basics, types and elements of logistics.
2.	Make the students understand the cost of logistics, modes of transportation and warehousing.
3.	Make the students understand the Global logistics, planning and Management.

Syllabus		
Unit I	Introduction to Logistics	10 hours
	1. Introduction and Role of Logistics in supply chain.	3
	2. Elements of Logistics	3
	3. Designing the logistics in Supply Chain Management.	2
	4. Importance of Logistics to the economy.	2
Unit II	Transportation and Warehousing in Logistics	10 hours
	1. Technology and logistics.	3
	2. Understanding the Role of technology in logistics planning and security.	3

	3. Modes of Transports and Change in Technology of transportation 4. Warehousing and Distribution Centres	3 1
Unit III	Key Operations Aspects in Supply Chain Management	10 Hours
	1. Logistics Service Providers	2
	2. Global logistics Planning and Management.	3
	3. Difference between multimodal and Intermodal transportation.	2
	4. Role of Human Resource in SCM.	3

Suggested Readings	
1.	Supply Chain Management: Strategy, Planning and Operation Authors Sunil Chopra Publishers : Pearsons Education
2.	Supply Chain Management, For Global Competitiveness, Authors B.S. Sahni - Publishers : Mac Millan India Ltd..
3.	World-Class Supply Management: The Key to Supply Chain Management, Authors Burt, Dobler, Starling ; Publishers: Tata McGraw Hill

F.Y M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING	
Course Code: 23CMCC11ME		No. of Credits: 4
Course Type: ME (Major Elective)		Total Teaching Hours: 60

Course Objectives	
1.	To enhance the abilities of students to develop the concept of Cost and Management Accounting and its significance in the business.
2.	To enable the students to understand, develop and apply the techniques of costing in the decision making in the corporate world.
3.	To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

Course Outcome	
1.	To understand the role of Budget in the process of Cost Control and Decision Making.
2.	To develop Skills in computation and analysis of various variances.
3.	To Understand the concepts of Uniform Costing and Inter firm Comparison.
4.	To Understand the relevance of Cost Accounting Data as a part of monitoring various segments of business.

Syllabus		
Unit I	BUDGET AND BUDGETORY CONTROL	18 hours
	1. Concept of Budget and pre-requisites of preparing budget.	3
	2. Types/Classifications of Budgets.	

	3. Budget, Budgeting and Budgetary Control– Meaning, Importance and Difference.	3
	4. Process of preparing Budgets – Flexible Budget, Cash Budget, Production Cost, Quantity Budget & Sales Budget.	3
	5. Limiting Factors in preparing Budgets, ZBB (Zero Based Budget)- Steps and Advantages in ZBB.	3
Unit II	STANDARD COSTING	18 hours
	1. Concept of Standard Cost.	3
	2. Setting of Standards, Difference between Standard Costing and Budgetary Control.	5
	3. Variance Analysis – Material, Labour, Overhead, Sales and Profit Variances.	5
	4. Practical Problems on all Variance Analysis	5
Unit III	UNIFORM COSTING AND INTER-FIRM COMPARISON	9 hours
	1. Uniform Costing – Meaning, Features, need, scope and objectives of Uniform costing.	3
	2. The application, Advantages and Limitations of Uniform Costing.	3
	3. Inter- firm comparison– Meaning, Advantages and Disadvantage.	3
Unit IV	RESPONSIBILITY ACCOUNTING AND DIVISIONAL PERFORMANCE MEASUREMENT.	15 hours
	1. Definition, Meaning, Principles, controllable and Non	4
	2. Centers of control, Cost Centers, Revenue Center, Investment Center, Profit Center.	4
	3. Measuring Divisional performance: ROI (Rate of Interest), RI (Residual Income), Return On Investment.	3
	4. Transfer Pricing.	4

Suggested Readings	
1.	Lal, J., Srivastav, S., & Singh, M. (2019). Cost accounting: Text, problems and cases. McGraw-Hill Education.
2.	Arora, M. (2012). A textbook of cost and management accounting (10th Ed.). Vikas Publishing House.
3.	Ravi Kishore, R. M. (2006). Cost & management accounting 4Th / Ed. Taxmann Publications Pvt.
4.	Jain, S. P., & Narang, K. C. (1984). Advanced cost accounting. Kalyani publication
5.	K. Senthilkumar; K. Maruthamuthu & Desti Kannaiah. (2019). Advanced cost accounting. Vikas Publishing House. Vikas Publishing House.
6.	Mahajan, S., & Kulkarni, M. (2019). Advanced cost accounting.
7.	Mitra, J. K. (2009). Advanced cost accounting. New Age International

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

Component	Percent
Theory	30%
Practical/ Problems	70%

Area of practical problems:

1. Budget and Budgetary Control.
2. Standard Costing.
3. Responsibility Accounting.

F.Y M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	COST AUDIT	
Course Code: 23CMCC12ME	No. of Credits:4	
Course Type: ME (Major Elective)	Total Teaching Hours: 60	

Course Objectives	
1.	To provide an adequate knowledge to the students on Cost Audit Practices.
2.	To acquaint the students with the role and responsibilities of Cost Auditor.
3.	To familiarize the students on how Cost Audit Report is prepared.

Course Outcome	
1.	The students will know the basic concepts of cost audit and its applicability in various areas.
2.	The students will understand the rights, duties, responsibilities and liabilities of cost auditor.
3.	The students will know the procedure to conduct cost audit both traditionally and electronically.
4.	The students will be to acquaint themselves with preparation of cost audit report.

Syllabus		
Unit I	INTRODUCTION TO COST AUDIT	15 hours
	1. Meaning, definitions, objectives, scope, applicability, advantages & limitations of cost audit.	4
	2. Differences between financial audit and cost audit.	4
	3. Concepts of efficiency audit, proprietary	

	<p>audit, social audit & system audit.</p> <p>4. Study of companies (cost records and audit) audit rules as per the latest amendments</p>	3
Unit II	COST AUDITOR	15 hours
	<p>1. Qualifications, disqualifications of cost auditor.</p> <p>2. Appointment, remuneration and removal of cost auditor.</p> <p>3. Rights and duties of cost auditor.</p> <p>4. Responsibilities & liabilities of cost auditor under company act 2013, cost & works accountants act. 1959 & other statues as amended from time to time.</p> <p>5. Status and relationship of cost auditor with financial auditor.</p>	<p>3</p> <p>3</p> <p>3</p> <p>3</p> <p>3</p>
Unit III	COST AUDIT – PLANNING & EXECUTION	15 hours
	<p>1. Planning of cost audit:</p> <p>i. Familiarization with the industry.</p> <p>ii. The production process, system & procedure, list of records.</p> <p>iii. Preparation of the cost audit programme.</p> <p>2. Execution of cost audit:</p> <p>i. Verification of cost records.</p> <p>ii. Evaluation of internal control system</p> <p>iii. Audit notes.</p> <p>iv. Working papers.</p> <p>v. Cost audit in EDP (Electronic data processing).</p> <p>vi. Challenges before cost auditor in EDP environment.</p>	<p>7</p> <p>8</p>

Unit IV	Cost Audit Report	15 hours
	i. Detailed contents of the cost audit report.	3
	ii. Distinction between 'Notes' & 'Qualification' in the cost audit report.	3
	iii. Auditor's observation & conclusions.	3
	iv. Preparation & submission of cost audit report.	3
	v. Extensible reporting language (XBRL) & its salient features.	3

Suggested Readings	
1.	Cost accounting. (2013). McGraw-Hill Education.
2.	Cost audit--the way ahead. (2007).
3.	D. Duttachoudhury. (n.d.). Cost audit & management audit (q + a). New Central Book Agency
4.	Dutta. (2004). Cost accounting: Principles and practice. Pearson Education India.
5.	Duttachowdhury, D. (2019). Cost audit & management audit.
6.	Gupta, M. P. (2008). Cost accounting: Text and problems. S. Chand Publishing.
7.	R, R. A. (1990). Cost and management audit.
8.	Varadarajan, K. S. (1990). Cost audit - the experiences of India.

F.Y M.Com. Sem I (CBCS – Autonomy 2023 Pattern

Course Title	FINANCIAL MANAGEMENT	
Course Code: 23CMCB11ME		No. of Credits: 4
Course Type: ME (Major Elective)		Total Teaching Hours: 60

Course Objectives	
1.	To acquaint the student with knowledge of various Financial Management terminologies (Investment, Credit Planning, WorkingCapital Management.
2.	To understand the concepts relating to Financing & Financial Statement Analysis.
3.	To utilize the information gathered to reach an optimum conclusion by a process of reasoning
4.	To enable the students to use their learning to evaluate, make decisions and provide recommendations.

Course Outcome	
1.	Students will be understanding the concept of Financial Management and will be able to recognize Financial System of India.
2.	Students will acquire Financial Statement analysis skills and also will acquire decision making Skills
3.	Students will be able to develop skills for effective Credit and Working Capital Management

Syllabus		
Unit I	INTRODUCTION OF FINANCIAL MANAGEMENT.	10 hours
	1. Meaning and objectives of Financial Management	2
	2. New trends in Financial Management.	3
	3. Modern Approaches.	

	4. Finance & other Discipline. 5. Finance Functions. 6. Functional Areas of Financial Management.	2 1 1 1
Unit II	FINANCIAL PLANNING	12 hours
	1. Introduction and Characteristics of Financial Planning. 2. Capitalization: i. Under Capitalization. ii. Over Capitalization. iii. Fair Capitalization. 3. Over Trading. 4. Under Trading.	5 6 2 2
Unit III	CAPITAL STRUCTURE AND COST OF CAPITAL	14 Hours
	1. Introduction to Capital structure. 2. Factors Influencing Capital structure. 3. Optimal Capital Structure. 4. Theories of Capital structure. 5. Cost of Capital: i. Introduction. ii. Types of Capital. 6. Methods of Computing Cost of Capital. i. Cost of Equity Capital. ii. Cost of preference Capital. iii. Cost of Debt Capital. iv. Cost of Retained Earnings. v. Overall cost of Capital.	1 1 1 2 3 6
Unit IV	WORKING CAPITAL AND CREDIT MANAGEMENT	12 Hours
	1. Meaning and Nature of Working Capital 2. Factors affecting Working Capital.	2 2

	3. RBI guidelines on Working Capital.	4
	4. Formulation of Credit Policy, Collection Policy, Accounts Receivable Management, Factoring and Lease Financing.	6

Suggested Readings	
1.	Khan, M. Y., & Jain, P. K. (2018). Financial management: Text, problems and cases, 8e. McGraw-Hill Education.
2.	Chandra, P., & Prasanna. (2011). Financial management. Tata McGraw-Hill Education.
3.	Kulkarni, P. V. & Satyaprasad (1985). Financial management: A conceptual approach (with problems & review questions). Himalaya Publishing House.
4.	Pathak. (2007). The Indian financial system: Markets, institutions and services, 2/E. Pearson Education India
5.	Pandey, I. M. (1999). Financial management. Vikas Publishing House

F.Y.M.Com. Sem I (CBCS – Autonomy 2023 Pattern)

Course Title	HUMAN RESOURCE MANAGEMENT	
Course Code: 23CMCB12ME		No. of Credits:4
Course Type: ME (Major Elective)		Total Teaching Hours:60

Course Objectives	
1.	To understand and develop deep insights of the concept of Human Resource Management and the changing role of HRM in business.
2.	To impart adequate knowledge and analytical skills in the field of HRM, Human Resource Planning and development.
3.	To enhance the knowledge and perspective of students by acquainting them with the emerging trends and techniques in Human Resource Management specially after Covid-19.

Course Outcome	
1.	Development of conceptual clarity and analytical skills pertaining to Human Resource management
2.	Development of critical thinking and Application oriented skills needed in Human Resource Planning.
3.	Creation of awareness among the students about recent happenings and challenges in the field of HR specially after covid-19.

Syllabus		
Unit I	HUMAN RESOURCE MANAGEMENT	15 hours
	1. Introduction to Human Resource Management	5
	i. Meaning and Definition	
	ii. Concept	
	iii. Approaches	

	<ul style="list-style-type: none"> iv. Functions <p>2. Challenges of Human Resource Management in changing business scenario</p> <p>3. Human Resource Environment</p> <ul style="list-style-type: none"> i. Technology and Structure ii. Virtual Organisations iii. Work force Diversity <p>4. Human Resource Management-Practices & Policies</p> <ul style="list-style-type: none"> i. Dual Career Employees ii. Employee Contract iii. Labour Standards (Indian & Global) iv. Work-Life Balance-Managing Millenials (GenY) v. Green HR practices 	<p>2</p> <p>3</p> <p>5</p>
Unit II	HUMAN RESOURCE PLANNING	15hours
	<p>1. Human Resource Planning</p> <ul style="list-style-type: none"> i. Meaning, Objectives and Need ii. Career Planning iii. Job Analysis <p>2. Recruitment</p> <ul style="list-style-type: none"> i. Definition ii. Online & Offline Sources iii. Factors affecting recruitment process <p>3. Selection:</p> <ul style="list-style-type: none"> i. Definition ii. Online and Offline Slection Process and assessment iii. Interview and Induction <p>4. Retention of Manpower and Succession Planning.</p> <p>5. Kinds of Retirement:</p> <ul style="list-style-type: none"> i. Resignation ii. Voluntary Retirement Scheme iii. Discharge 	<p>3</p> <p>2</p> <p>4</p> <p>2</p> <p>4</p>

	<ul style="list-style-type: none"> iv. Dismissal v. Suspension ii. Lay Off 	
Unit III	HUMAN RESOURCE DEVELOPMENT	18 hours
	<p>Training:</p> <ul style="list-style-type: none"> i. Meaning and Purpose ii. Importance iii. Benefits iv. Training Process 	4
	<p>2. Methods of Training: Off the Job & On-the Job, E-Training Methods, Evaluation and assessment of Effective training programs</p>	2
	<p>3. Competency Mapping:</p> <ul style="list-style-type: none"> i. Meaning ii. Benefits iii. 9 Box tool of HR iv. Models 	3
	<p>4. Performance Appraisal:</p> <ul style="list-style-type: none"> i. Definition ii. Methods iii. Appraisal Errors iv. Ethics in Performance Appraisal v. Job Evaluation Vs Performance Appraisal 	4
	<p>5. Job Change:</p> <ul style="list-style-type: none"> i. promotion ii. Transfer iii. Job Description iv. Job Enlargement v. Job Enrichment vi. Job Rotation 	5

Unit IV	RECENT TRENDS IN HRM	12 hours
	1. Electronic-HR <ul style="list-style-type: none"> i. Meaning ii. Benefits and cost of E-HR iii. Future of E-HR iv. Digitized rewards and recognition v. Online skill assessments vi. Biometric time tracking 	7
	2. Recent Trends in HRM after Covid 19: <ul style="list-style-type: none"> i. Health & Safety Management, Role of an organization in ensuring mental and physical health of employees ii. Flexi Time iii. Work from Home iv. Virtual Work v. Artificial Intelligence 	5

Suggested Readings	
1.	Aswathappa. (2010). Human resource management 6E. Tata McGraw-Hill Education.
2.	Hollenbeck, J., Wright, P., Gerhart, B., & Noe, R. (2014). Human resource management. McGraw-Hill Education.
3.	HRM Overview conceptual framework of human resource management in Hindi what is hrm – YouTube
4.	Lavelle, J. (2013). International human resource management. Human Resource Management, 207-223. https://doi.org/10.1007/978-1-137-00938-8_13
5.	Monappa. (1996). Personnel management. Tata McGraw-Hill Education.
6.	Rao, V. S. (2010). Human resource Mgmt.
7.	Saiyadain. (2008). Human resources management 4E. Tata McGraw-Hill Education.
8.	Sengupta, A. (2018). Human resource management: Concepts, practices, and new

F.Y M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

M.COM-I/SEM-II

Course Title	FINANCIAL ANALYSIS AND CONTROL	
Course Code: 23CMCO21MM		No. of Credits:4
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60

Course Objectives	
1.	To enable the students to acquire knowledge of financial analysis and control tools.
2.	To Make appropriate application and uses of financial analysis and control.

Course Outcome	
1.	To Understand the basics of financial analysis.
2.	To learn various techniques & methods for financial analysis
3.	To understand the importance of cash liquidity in an organization.
4.	To understand the computation of cash and fund flows under operating, investing and financing categories.
5.	To learn the various techniques of B.E.P Analysis and Leverages for financial analysis.

Syllabus		
Unit I	FUNDAMENTALS OF FINANCIAL ANALYSIS AND CONTROL	9 hours
	1. Meaning of financial analysis and control.	2
	2. Types of Analysis and interpretation.	2

	3. Uses of Financial statement analysis.	2
	4. Importance of Financial statement analysis.	2
	5. Advantages and limitations of financial analysis and control.	1
Unit II	CAPITAL BUDGETING	17 hours
	1. Capital Budgeting -Meaning-Importance.	2
	2. Evaluation Technique and methods :(Practical Problems)	15
	i. Payback, rate of Return.	
	ii. Discounted Pay Back Period	
	iii. Discounted Cashflow	
	iv. Net present value	
	v. Internal Rate of Return	
	vi. Modified Internal Rate of Return.	
	vii. Profitability Index. Relationship between risk and returns	
Unit III	CASH FLOW AND FUND FLOW STATEMENTS	17 hours
	1. Cash Flow Statement - Meaning, importance, advantages and limitations.	3
	2. Fund Flow Statement - Meaning, importance, advantages and limitations.	3
	3. Problems on Cash flow statement	3
	4. Problems on fund flow statement	3
	5. Difference between Cash Flow and Fund Flow Statement	1
Unit IV	COST VOLUME PROFIT (B.E.P) ANALYSIS AND FINANCIAL ANALYSIS THROUGH LEVERAGES	17 hours
	1. Cost volume profit(B.E.P) Analysis	9
	i. Introduction of B.E.P Analysis, Break –Even Chart, P.V Ratio and its Application	
	ii. Practical Problem Solving	
	2. Financial Analysis through Leverages	8
	i. Introduction and Types:Leverages	

	ii. Return on Investment Leverage iii. Problem Solving.	
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Suggested Readings	
1.	Khan, M. Y., & Jain, P.K. (2018). Financial management: Text, problems and cases, McGraw-Hill Education.
2.	Kulkarni, P.V. (1999). Financial management: A conceptual Approach (with problem, cases & review question). Himalaya Publishing House.
3.	Ravi Kishore, R. M. (2006). Cost & management accounting 4th/Ed. Taxmann Publications Pvt.
4.	Pandey, I.M. (2009). Management accounting, 3E. Vikas Publishing House Pvt. Ltd.
5.	Ramachandran, N., & Ram, K.K. (2014). How to analyze: Financial statements. McGraw-Hill Education.
6.	Hanif, M. (2019). Modern cost and management accounting. McGraw-Hill Education.
7.	Bagavathi, P.R. (2006). Management accounting (4th Ed.). S.Chand Publishing.

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

Component	Percent
Theory	30%
Practical/Problems	70%

Area of practical problems:

1. Capital Budgeting.
2. Cash flow and fund flow statements.
3. Cost volume profit (B.E.P) Analysis and b) Financial Analysis through Leverages.

F.Y.M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	INDUSTRIAL ECONOMIC ENVIRONMENT	
Course Code: 23CMCO22MM		No. of Credits: 4
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60

Course Objectives	
1.	To provide knowledge about basic issues in Industrial Economic Environment to the students.
2.	To make students aware about Industrial pattern and growth in India and Industrial Policies of India since 1990-91.
3.	To study the progress and current problems of Major Industries in India.
4.	To acquaint students with the role of Economic Environment on Industrial Development.

Course Outcome	
1.	Students will learn the Impact of Economic and Non – Economic factors affecting Industrial Environment.
2.	The course helps the students to understand the Impact of Liberalization, Privatization & Globalization on various types of Industries in India like Small Scale Industries, Public Sector Industries, MNC's and Other Major Industrial sectors of India.
3.	The course will equip the students with the knowledge of analyzing the Impact of New Industrial Policy adopted by India.
4.	Students will understand the Role, Progress and Problems of Manufacturing and Service Industries in India.
5.	Students will be able to understand the Problems and challenges of SEZ.

Syllabus		
Unit I	INTRODUCTION OF INDUSTRIAL ECONOMIC	15 hours

	ENVIRONMENT.	
	1. Industry: Meaning and Classification.	2
	2. Economic Environment: Meaning, Definition, Importance of Economic Environment.	2 4
	3. Factors Affecting Economic Environment and Its Impact.	4
	4. Role of Economic Environment on Industrial Development.	3
	5. Major Industries in India and Environmental Issues.	
Unit II	INDUSTRIAL GROWTH AND PATTERN IN INDIAN ECONOMY.	15 hours
	1. Role of Industries in Economic Development of India and Recent Policies in India /Changes.	3
	2. Public Sector Industries –Role, Problems & Present Situation.	4
	3. MSME– Role & Problems.	3
	4. Multinational Corporations and Indian Economy: Progress and Problems.	5
Unit III	INDUSTRIAL POLICY AND ISSUES.	15 hours
	1. Meaning & Introduction of Industrial Policy.	2
	2. Brief outline of the Industrial Policies: Industrial Policy of 1956.	2
	3. Industrial Policies of India- Recent policies – Features and Impact.	4
	4. Competition Commission of India, SEZ- Progress & Challenges.	3
	5. Liberalization: Nature & Impact on Indian Industry.	1
	6. Privatization: Nature & Impact on Indian Industry.	1
	7. Globalization: Nature & Impact on Indian Industry.	1
	8. LPG-Arguments and Deglobalisation.	1
Unit IV	MAJOR INDUSTRIES IN INDIA & INDUSTRIAL	15 hours

	IMBALANCE.	
	1. Importance of Major Industries in India.	3
	2. Iron and Steel Industry: Progress and Problems.	1
	3. Cotton Textile Industry: Progress and Problems.	1
	4. Sugar Industry: Progress and Problems.	1
	5. Cement Industry: Progress and Problems.	1
	6. Service Industry: Information Technology (IT) Industry,	2
	7. E-Commerce Industry and Tourism Industry –Role, Progress and Problems.	2
	8. Industrial Imbalance: Causes and Measures.	4

Suggested Readings	
1.	Cherunilam, F. (2010). Business environment, Himalaya Publishing House Pvt.Ltd..Mumbai.
2.	Ahluwalia, I. J., & Professor of Economics Isher Judge Ahluwalia. (1985). Industrial growth in India: Stagnation since the mid-sixties. Oxford University Press.
3.	Bala krishnan, P. (2010). Economic growth in India: History and prospect. Oxford University Press.
4.	Gupta, E. K. (2005). Liberalisation and globalisation of Indian economy. Atlantic Publishers & Dist.
5.	Sinha, V. C. (2021). Business Economics & Environment - SBPD publications. SBPD, Publications.
6.	Prakash, B. A. (2011). The Indian Economy since 1991: Economic reforms and performance, 2/E. Pearson Education India.
7.	Chanda, R. (2019). India's Services Sector; trends, opportunities and challenges, in Uma, Kapila (ed.), Indian economy-2; Macroeconomic policies, Sectoral Developments and Performance. (Chp.29).

8.	https://msme.gov.in/ and https://www.cci.gov.in/
9.	https://dpiit.gov.in/policies-rules-and-acts/policies/industrial-policy
10.	https://www.yourarticlelibrary.com/india-2/removing-regional-disparities-in-india-3-strategies/62997

F.Y M.com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	APPLICATIONS OF COST ACCOUNTING	
Course Code: 23CMCC23MM		No. of Credits: 4
Course Type: MM (Major Mandatory)		Total Teaching Hours: 60

Course Objectives	
1.	To explain the concept of integral and non-integral cost accounting.
2.	To study Product Life Cycle costing and Value Chain Analysis
3.	To understand the mechanism of Activity Based Cost Management
4.	To understand the utility of Cost Accounting data during transfer of product/ services from one enterprise to the other either at national or at global level.

Course Outcome	
1.	To conceptualize the need to integrate financial and Cost Accounts.
2.	To Understand the concepts of Product Life Cycle Costing (PLC) and Value Chain Analysis (VCA).
3.	To understand the logic behind ABC technique and to prepare the Cost formats under ABC & to compare such results with the Traditional Overhead Accounting.
4.	To Understand the concept of Transfer Pricing & Target Costing.

Syllabus		
Unit I	RECONCILIATION BETWEEN COST AND FINANCIAL ACCOUNTS	15 hours
	1. Need of Reconciliation of Cost and Financial Accounts.	3
	2. Reasons for Disagreement in Profit.	3
	3. Methods and Procedure of Reconciliation statement.	3
		3

	<p>4. Preparation of Reconciliation statement.</p> <p>5. Preparation of Memorandum Reconciliation Account.</p>	3
Unit II	PRODUCT LIFE CYCLE COSTING (PLCC) & VALUE CHAIN ANALYSIS (VCA)	15 hours
	1. Introduction to Product Life Cycle Costing	2
	2. Phases and Characteristics of Product Life Cycle,	2
	3. Benefits of Product Life Cycle Costing	1
	4. Life cycle Costing process	
	5. Value Chain Analysis – Meaning, Importance	2
	6. Steps in Value Chain Analysis	2
	7. Approach for Assessing Competitive Advantages	2
	Value Chain Analysis V/S Conventional Management Accounting.	2
Unit III	COST ALLOCATION AND ACTIVITY BASED COSTING	15 hours
	1. Cost Allocation – Meaning, Types, Relationship between resources, activities.	3
	2. Cost and Cost drivers, Methods of allocating Costs in Cost Centers using Direct Method, Step down Method and Reciprocal Method.	3
	3. Activity Based Costing – Introduction, Steps in ABC	3
	Systems.	3
	4. Levels of Activities Advantages & Limitations.	3
	5. Practical Problems on ABC Costing.	
Unit IV	STRATEGIC COST MANAGEMENT	15 hours
	1. Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing.	5

	2. Methods of Transfer Pricing - Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices.	5
	3. Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost-Plus Pricing.	5

Suggested Readings	
1.	Lal, J., Srivastav, S., & Singh, M. (2019). Cost accounting: Text, problems and cases. McGraw-Hill Education.
2.	Arora, M. (2012). A textbook of cost and management accounting (10th Ed.). Vikas Publishing House.
3.	Ravi Kishore, R. M. (2006). Cost & management accounting 4Th / Ed. Taxmann Publications Pvt.
4.	Jain, S. P., & Narang, K. C. (1984). Advanced cost accounting. Kalyani publication
5.	K. Senthilkumar; Maruthamuthu & Desti Kannaiah. (2019). Advanced cost accounting. Vikas Publishing House.
6.	Mahajan, S., & Kulkarni, M. (2019). Advanced cost accounting.
7.	Mitra, J. K. (2009). Advanced cost accounting. New Age International

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

Component	Percent
Theory	30%
Practical/ Problems	70%

Area of practical problems:

1. Financial Statement Analysis.
2. Ratio Analysis.
3. Working Capital Management.

F.Y.M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	BUSINESS ETHICS AND PROFESSIONAL VALUES	
Course Code: 23CMCB23MM	No. of Credits:4	
Course Type: MM (Major Mandatory)	Total Teaching Hours:60	

Course Objectives	
1.	To enlighten the students with the basic concepts and importance of Ethics In Business and Profession.
2.	To increase students' general awareness on the ethical dilemmas at work place.
3.	To empower students with technical skills for designing new strategies for Sustainable & ethical environment.
4.	To present the concept of Corporate Social Responsibility and explore its Relevance to ethical obligations.

Course Outcome	
1.	Students will be conversant with the ethical dilemmas and importance of Ethical decision making in business.
2.	Creation of awareness and understanding of how ethical practices can be Adopted indifferent areas of business.
3.	The students will Develop understanding about ethical issues in Environment And importance of Sustainable Development.

Syllabus		
Unit I	BUSINESS ETHICS AND PROFESSIONAL VALUES	15 hours
	1. Business Ethics: i. Meaning, Scope, Principles and importance of Business Ethics. ii. Code of Ethics. iii. Regulation of Business Ethics in India.	6

	<ul style="list-style-type: none"> iv. Theories of Business Ethics. <p>2. Professional Values:</p> <ul style="list-style-type: none"> i. Meaning, Significance and Scope. ii. Human Values. <p>3. Ethical Decision Making.</p> <ul style="list-style-type: none"> i. Meaning and determinants. ii. Process of Ethical Decision Making. 	<p>5</p> <p>4</p>
Unit II	CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE GOVERNANCE	18 hours
	<p>1. Corporate Social Responsibility (CSR):</p> <ul style="list-style-type: none"> i. Introduction and advantages. ii. Scope for CSR in India. iii. Legal provisions for CSR. iv. Forms of CSR. <p>2. Corporate Governance:</p> <ul style="list-style-type: none"> i. Concept and Objectives. ii. Features and advantages. iii. Codes for Whistle Blowing. <p>3. Value Based Management:</p> <ul style="list-style-type: none"> i. Meaning and benefits. ii. Methods. 	<p>6</p> <p>6</p> <p>6</p>
Unit III	INDIAN ETHICAL PRACTICES	12 hours
	<ul style="list-style-type: none"> 1. Indian Ethical Practices in Finance. 	3

	Chand Publishing.
7.	Samitanna & Chakraborti, S. (2010). Values and ethics in business and profession. PHI Learning Pvt.
8.	Williams, O. F. (2013). Corporate social responsibility: The role of business in sustainable development. Routledge.

F.Y M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY	
Course Code: 23CMCO24MM	No. of Credits:2	
Course Type: MM (Major Mandatory)	Total Teaching Hours: 30	

Course Objectives	
1.	To enable the students to acquire knowledge of Corporate Governance & Social Responsibility.
2.	To enable the students understand the Socio-Economic Implications of various Corporate decisions on Business society Objectives.

Course Outcome	
1.	To Understand the basics Corporate Governance & Social responsibilities.
2.	To help students examine the different issues related with Corporate policy formulation as they influences long term planning and profitability of business.
3.	To acquaint he knowledge on how corporate social responsibility, like other goals and objectives, can be incorporated using the Balanced Scorecard.
4.	To make students understand that corporate social responsibility, like any other goal and objective, helps the firm only when aligned with its strategy, vision, and mission.

Syllabus		
Unit I	INTRODUCTION OF CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY.	10 Hours
	a) Introduction, meaning, Definition & Importance of Corporate Governance & Social responsibility.	3
	b) Key attributes of good governance, corporate citizenship,	4

	Types of corporate social responsibility. c) Administering & Reporting of Corporate Governance in India – SEBI Regulations	3
Unit II	PRINCIPLES OF CORPORATE GOVERNANCE.	10 hours
	a) Principles of Corporate Governance & Role of CEO.	3
	b) Corporate Governance and the stakeholders.	3
	c) Corporate Leadership styles.	4
Unit III	CORPORATE SOCIAL RESPONSIBILITY	10 hours
	a) Need & kinds of social responsibility.	2
	b) Social Responsibility and Business ethics.	2
	c) Social responsibility towards different interest groups.	3
	d) Arguments against and in favour of Social responsibilities.	3

Suggested Readings	
1.	Social responsibility of business enterprises: CR Sarka, New Century Publications, New Delhi
2.	Social and Quantitative aspects of project management: NP. Agarwal, B.K. Mishra, RBSA publishers Books.
3.	Corporate social responsibility: Philip Kotler, Recommended Wiley India Pvt. Ltd.
4.	Corporate Governance – Company Secretary of India, Taxman, New Delhi
5.	Corporate Social Responsibility in India- Agarwal Sanjay K. Response book 2008
6.	R.C.Shekhar; Ethical Choices in Business, Response books 7. ICFAI Centre for Management Research, Business Ethics & Corporate Governance.

F.Y M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	COST CONTROL AND COST SYSTEM	
Course Code: 23CMCCC21ME		No. of Credits: 4
Course Type: ME (Major Elective)		Total Teaching Hours: 60

Course Objectives	
1.	To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems.

Course Outcome	
1.	To understand the role of Marginal Costing in short term decision making.
2.	To Understand pricing mechanism under global competitive environment.
3.	To develop Skills to differentiate between Cost Reduction and Cost Control techniques.
4.	To understand the process of installation of Costing System.
5.	To analysis the importance of Cost Reduction and Cost Control technique & to understand measurement of productivity.

Syllabus		
Unit I	MARGINAL COSTING, COST- VOLUME – PROFIT ANALYSIS AND DIFFERENTIAL COSTING	15 hours
	1. Marginal Costing- Meaning –Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Cost- Volume, Profit Analysis.	9
	2. Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	6
Unit II	PRICING DECISION	15 hours

	Introduction – Pricing of Finished Product- Theory of Price Pricing Policy – Principles of Product of Pricing – New Product Pricing.	15
Unit III	COST SYSTEM DESIGN ANS INSTALLATION	15 hours
	1. Study of Production Process, Selection of Methods of Costing, Creating Cost Centers and Cost Codes. Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. Fixing Responsibility and designing suitable MIS.	11
	2. Designing and Installing Cost System In Computer Environment.	4
Unit IV	COST CONTROL, COST REDUCTION & PRODUCTIVITY	15 hours
	1. Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its Implementation, Methods and Techniques.	8
	2. Productivity: Meaning, causes of lower Productivity, improvement in Productivity & Measurement of Productivity- Material, Labour, Machines, Capital, Power & overall productivity.	7

Suggested Readings	
1.	Cost Accounting. Jawahar Lal and Seema Srivastava.(2013).Tata McGraw-Hill Education.
2.	Cost & Management Accounting 4 th Ed. Ravi M. Kishore.(2006). Taxmann Publication Pvt. Cost Accounting. S P. Jain, K. L. Narang. (2000).
3.	A Textbook of Cost and Management Accounting, 10 th Edition. M. N. Arora. (2012).Vikas Publishing House.
4.	Arora, M. (2012). <i>A textbook of cost and management accounting</i> (10th Ed.).

	VikasPublishing House, Ravi Kishore, R. M. (2006). <i>Cost & management accounting 4Th / Ed.</i> TaxmannPublications Pvt.
5.	Mahajan, S., & Kulkarni, M. (2019). <i>Advanced cost accounting.</i>

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

Component	Percent
Theory	30%
Practical/ Problems	70%

Areas of Practical Problems:

1. Marginal Costing – Application
2. Differential Cost Analysis
3. Pricing Decisions
4. Measurement of Productivity.

F.Y M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	MANAGEMENT AUDIT	
Course Code: 23CMCC22ME		No. of Credits: 4
Course Type: ME (Major Elective)		Total Teaching Hours: 60

Course Objectives	
1.	To acquaint the students with the knowledge of the techniques and methods of planning and execution of Management Audit
2.	To familiarize the students with the knowledge of corporate image.
3.	To provide knowledge to students on operational audit.

Course Outcome	
1.	The Students will understand the importance of management Audit
2.	The students will understand the procedure of management audit
3.	The Students will acquaint the Corporate Image In Management Audit
4.	The Students will understand the Different Areas of Management Audit
5.	The Students will understand Operational Audit.

Syllabus		
Unit I	MANAGEMENT AUDIT	15 hours
	1. Introduction – Definitions - Concept Essentials of Management Audit.	3
	2. Difference between Financial Audit & Management Audit.	2
	3. Objectives, Importance & Scope of Management Audit.	4
	4. Benefits of Management Audit.	1
	5. Relationship with different types of Audits.	3
	6. Role of Management Accountant in Decision Making	5

Unit II	PROCEDURE OF MANAGEMENT AUDIT.	10 hours
	1. Preparation of conducting Management Audit Management Audit programme.	6
	2. Reporting under Management Audit.	4
Unit III	AREAS OF MANAGEMENT AUDIT	13 hours
	1. Corporate Service Audit	3
	2. Corporate Development Audit	3
	3. Social Cost-Benefit analysis	3
	4. Evaluation of;	4
	i. Consumer Services.	
	ii. Research and Development.	
	iii. Corporate culture.	
	iv. Human Resource Development.	
Unit IV	OPERATIONAL AUDIT	14 Hours
	1. Meaning & Concept of Operational Audit. Objectives, Plan for Operational Audit.	4
	2. Program for Operational Audit. Differences between Operational Audit and Management Audit.	5
	3. Approaches, Methods, Evaluation, Recommendations and Reporting under Operational Audit.	5
Unit V	EVALUATION OF CORPORATE IMAGE	8 hours
	1. Meaning & Concept of Corporate Image.	1
	2. Sources of Corporate Image	1
	3. Evaluation of Corporate image: Numerical problems on evaluation of corporate image(Critical path method) Programevaluation & Review techniques (PERT).	4
	4.Impact of Corporate image on Business.	2

Suggested Readings

1.	Cost And Management Accounting. M.N. Arora. (2008).
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2.	cost Accounting 14th Ed. Banerjee. (2021).
3.	Cost and Management Accounting-I. Mohammed Hanif. (2019). McGraw-Hill Education.
4.	Cost Audit & Management Audit. Dhruba Dutta Chowdhury. (2019).
5.	Operational Auditing: Principles and Techniques for a Changing World. Hernan Murdock.(2017).

F.Y.M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	ELEMENTS OF KNOWLEDGE MANAGEMENT	
Course Code: 23CMCB21ME		No. of Credits:4
Course Type: ME (Major Elective)		Total Teaching Hours:60

Course Objectives	
1.	To develop Analytical and Research oriented skills among the students through knowledge management skills.
2.	To acquaint the students with value application and relevance of Knowledge necessary for an organization.
3.	To enable the students to understand the importance of knowledge Management in today's corporate world.
4.	To promote research and innovation ideas based on Knowledge management helps transforming information and intellectual assets into enduring value for an organization, clients and its people.

Course Outcome	
1.	Students will get the conceptual clarity, Conceptual Skill and Improved analytical Ability.
2.	Students will be able to Apply Oriented Skills and will have a conceptual clarity Cross Functional areas, Oriented Skills.
3.	Students will acquire knowledge of various knowledge approaches, tools techniques.

Syllabus		
Unit I	INTRODUCTION TO KNOWLEDGE MANAGEMENT	15 hours
	1. Knowledge Management - Concept, Meaning, Definition, Nature and Relevance of it in today's Business world.	8
	2. Knowledge Management Process, Approaches to Knowledge Management.	4

	3. New Forms of Knowledge Management.	3
Unit II	TOOLS AND TECHNIQUES OF KNOWLEDGE MANAGEMENT	15 hours
	1. Concept, Meaning, Types of Knowledge sharing, System of Presenting Knowledge, Role of Knowledge Management in Management of Change.	9
	2. Measurement of Knowledge.	3
	3. Role of a Leader in Knowledge Management.	3
Unit III	CROSS FUNCTIONAL AREAS AND KNOWLEDGE MANAGEMENT	15 hours
	1. Finance and Knowledge Management.	3
	2. Marketing and Knowledge Management.	3
	3. E- Commerce and Knowledge Management.	2
	4. TQM and Knowledge Management.	2
	5. CRM and Knowledge Management.	2
	6. Human Resource and Knowledge Management.	3
Unit IV	KNOWLEDGE STRATEGIES	15 hours
	1. Meaning, Nature, Scope and knowledge strategy Creation.	4
	2. Concept of Intellectual Property Rights (IPR).	2
	3. Using Knowledge Management to safeguard Intellectual Property.	3
	4. Knowledge engineering for IT based services.	2
	5. Future Prospects of Knowledge Intensive Business Services and its impact on the economy.	4

Suggested Readings	
1.	Awad. (2004). Knowledge management. Pearson Education India.
2.	Tiwana, A. (2000). The knowledge management tool kit: Practical techniques for building a knowledge management system. Prentice Hall.
3.	Bukowitz, W. R., & Williams, R. L. (1999). The knowledge management Field book. Financial Times/Prentice Hall.
4.	Egaalo C.F (2002) Building the Knowledge Management Network, John Wiley & Sons.

F.Y.M.Com. Sem II (CBCS – Autonomy 2023 Pattern)

Course Title	ORGANIZATIONAL BEHAVIOUR	
Course Code: 23CMCB22ME		No. of Credits:4
Course Type: ME (Major Elective)		Total Teaching Hours:60

Course Objectives	
1.	To make the students understand various concepts of Organizational Behaviour and Models of Organizational Behaviour.
2.	To impart the detailed knowledge of motivational process and Emotional Intelligence amongst the students.
3.	To provide in depth knowledge about of the process of formation of group behaviour in an organization setup.

Course Outcome	
1.	To understand the well acquainted Organizational Environment.
2.	To Explore human behavior at the individual, interpersonal, and group levels including effects of organizational structure on behavior.
3.	To know the detailed knowledge about organizational Culture.
4.	To make the students well acquainted with Emotional Intelligence at workplace.
5.	To understand changes and outcomes from job satisfaction.

Syllabus		
Unit I	INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR	15 hours
	1. Introduction, Definition, Objectives of Organizational Behaviour and Conceptual study.	3
	2. Five Models of Organizational Behavior:	5
	i. Autocratic Model.	

	<ul style="list-style-type: none"> ii. Custodial Model. iii. Supportive Model. iv. Collegial Model. v. System Model. <p>3. Challenges and Opportunities for Organizational Behaviour.</p> <p>4. Organizations as Open System.</p> <p>5. Role of Information Technology on Organizational Behaviour.</p> <p>6. Impact of Globalization on Organizational Behaviour</p>	<p>2</p> <p>1</p> <p>2</p> <p>2</p>
Unit II	ORGANIZATIONAL CULTURE, PERSONALITY, ATTITUDE, VALUE AND JOB SATISFACTION.	15 hours
	<p>1. Meaning, Definition and Characteristics of Organizational Culture</p> <p>2. Creating, Maintaining and Developing Suitable Organizational culture</p> <p>3. Factors affecting Organizational Culture</p> <p>4. Horizontal Network & Virtual Design</p> <p>5. Personality:</p> <ul style="list-style-type: none"> i. Meaning, Definition, Types of Personality ii. Attributes of personality iii. Assessing Personality <p>6. Attitude:</p> <ul style="list-style-type: none"> i. Meaning, Definition ii. Components & Dimensions iii. Attitude Change <p>7. Value:</p> <ul style="list-style-type: none"> i. Meaning, Formation & Types of Values 	<p>2</p> <p>1</p> <p>1</p> <p>1</p> <p>3</p> <p>3</p> <p>1</p>

	<p>8. Ambiguity:</p> <p>i. Meaning, Definition.</p> <p>ii. Tips to manage Ambiguity at Workplace.</p> <p>9. Job Satisfaction:</p> <p>i. Meaning, Definition, Features, Importance of JobSatisfaction</p> <p>ii. Determinants of Job Satisfaction</p> <p>iii. Outcomes of Job Satisfaction</p>	<p>1</p> <p>2</p>
Unit III	STRESS, CONFLICTS, GROUPS, TEAMS AND WORK-LIFE BALANCE.	15 hours
	<p>1. Introduction, Meaning, Causes and Effects of Stress.</p> <p>2. Managing Stress.</p> <p>3. Conflicts:</p> <p>i. Meaning and Definition.</p> <p>ii. Types of Conflicts and Resolving Conflicts.</p> <p>iii. Measurements of Conflicts.</p> <p>4. Introduction & Meaning of Groups, Types of Groups:</p> <p>i. Formal Groups.</p> <p>ii. Informal Groups.</p> <p>5. Types of Teams and Team Building:</p> <p>i. Meaning, Definition & Characteristics of Teams & TeamBuilding.</p> <p>ii. Types of Team, Team Dynamics, Dysfunctional teams,Understanding teams, Creating Effective Teams.</p> <p>iii. Interpersonal Relations, Cross Functional Teams & itsAspects.</p> <p>6. Work-life Balance.</p>	<p>2</p> <p>2</p> <p>3</p> <p>4</p> <p>2</p> <p>2</p>
Unit IV	MOTIVATIONAL PROCESS, THEORIES OF MOTIVATION AND EMOTIONALINTELLIGENCE.	15 hours

	<p>1. Meaning of Motivation, Types of Motives, Motivation Process.</p> <p>2. Theories of Motivation:</p> <p>i. Vroom's Expectancy Theory.</p> <p>ii. Goal Setting Theory of Motivation.</p> <p>iii. ERG Theory.</p> <p>iv. Theory X and Theory Y.</p> <p>v. Two Factor Theory.</p> <p>vi. Equity Theory.</p> <p>3. Emotional Intelligence (EQ): Meaning, Characteristics & its attributes: self-management, self-awareness, social awareness& relationship management.</p> <p>4. Importance of Emotional Intelligence at Workplace.</p>	<p>3</p> <p>8</p> <p>3</p> <p>1</p>
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Suggested Readings	
6.	Freud Luthans, Organizational Behaviour–(11th Edition, 2001)Mc Grew Hills.
7.	Games K and A.K.Aswathappa-Organizational Behaviour-Text and Cases- (2017) published by Paperback.
8.	A.K.Aswathappa-Organizational Behaviour (2018)- Himalaya Publishing House.
9.	Stephen P. Robbins, Timothy A. Judge, Neharika Vohra- Organizational Behaviour, (18th Edition-2018) published by Pearson.
10.	Uhl-Bien, M., Jr., J. R., & Osborn, R. N. (2013). Organizational behavior: 13th edition (13th ed.). Wiley Global Education.
11.	Robbins, S. P., Judge, T., & Campbell, T. (2016). Organizational behaviour.
12.	Beck, R. C. (2003). Motivation: Theories and principles, 4/E. Pearson Education India.
13.	Hoffmann, S. (2007). Classical motivation theories - Similarities and differences between them. GRIN Verlag.