

MRSPTU M.COM. SYLLABUS 2016 BATCH ONWARDS
(Approved in 1st MRSPTU Standing Committee of Academic Council on 20.12.2016)

M.Com. (1st YEAR)

Total Contact Hours = 24

Total Marks = 600

Total Credits = 23

SEMESTER 1 st		Contact Hrs			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
MCOM1-101	Commerce and Management Thought	4	-	-	40	60	100	4
MCOM1-102	Strategic Financial Management	4	-	-	40	60	100	4
MCOM1-103	Statistical Applications in Business	4	-	-	40	60	100	4
MCOM1-104	Organizational Behaviour	4	-	-	40	60	100	4
MCOM1-105	Business Environment and Ethics	4	-	-	40	60	100	4
MHUM0-104	Business Communication	2	-	2	60	40	100	3
Total	Theory = 6 Labs = 1	22	0	2	260	340	600	23

Total Contact Hours = 23

Total Marks = 600

Total Credits = 22

SEMESTER 2 nd		Contact Hrs			Marks			Credits
Subject Code	Subject Name	L	T	P	Int.	Ext.	Total	
MCOM1-206	Managerial Economics	4	-	-	40	60	100	4
MCOM1-207	Accountancy Theory	4	-	-	40	60	100	4
MCOM1-208	Strategic Cost Management	4	-	-	40	60	100	4
MREM0-101	Research Methodology	4	-	-	40	60	100	4
MCOM1-209	Seminar on Current Issues in International Business	3	-	-	60	40	100	3
MCAP0-191	Computer Application in Business	2	-	2	40	60	100	3
Total	Theory = 6 Labs = 1	21	2	2	260	340	600	22

Overall

Semester	Marks	Credits
1 st	600	23
2 nd	600	22
Total	1200	45

COMMERCE AND MANAGEMENT THOUGHT

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Subject Code: MCOM1-101

L T P C
4 0 0 4

Duration: 45 Hrs

Learning Objectives: To impart basic knowledge and equip students with basic Commerce and Management Semantics; and to enable them to explore various emerging issues in this field.

UNIT-I (12 Hrs)

Commerce Semantics: Relationship between Economics, Commerce & Management, Development of Commerce Thought, Development of Commerce Theories, Approaches to the study of Commerce, Contemporary Issues and New Dimensions and State of Research in Commerce. Contributors to the development of Commerce

UNIT-II (12 Hrs)

Management: Definition, Nature, Scope and Functions and Importance of Management, Nature-As Profession, Science and Art, Universality of Management; Values in Management, Levels of Management; Managerial Tasks and Skills. The Roots of Management, Management during The Medieval Period

UNIT-III (11 Hrs)

Development Of Management Thought: Classical School- Contributions of Taylor and Fayol, Neo-Classical School-Human Relations Approach and Behavioural Science Approach; Modern School-Systems Approach and Contingency Approach and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer and Tom Peters.

UNIT-IV (10 Hrs)

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization.

Current Trends in Management Practices: Workforce Diversity, E-Business, Knowledge Management. TQM, Kaizen and Six Sigma

Course Outcomes: After completing the course, student will be able to understand and explain the concept of commerce & management and its managerial perspective. It will equip students to map complex managerial aspect arise due to ground realities of an organization.

Recommended Books

1. Business 'Organization and Management', Tata McGraw Hill, New Delhi.
2. Jwalkar, Ghanekar & Bhivpathaki, 'Principles & Practice of Management', Everest Publishing House.
3. Parag Dewan, 'Management Principles & Practices', Excel Books.
4. Chand, Bidhi, 'Commerce and Management Thought', Deep & Deep Publications, New Delhi.
5. Singh, R.N, 'Management Thought and Thinkers', S. Chand & Co.
6. C.B. Gupta, 'Modern Business Organization', Mayur Paper Backs, New Delhi.
7. R.K. Lele, and J.P. Mahajan. 'Business Organization', Pitamber Publishing, New Delhi.

STRATEGIC FINANCIAL MANAGEMENT

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Subject Code: MCOM1-102

L T P C
4 0 0 4

Duration: 45 Hrs

Learning Objectives: This Course aims at enabling the students to understand and develop keener understanding of financial market operations and make more informed analysis. Additionally, the Course aims at enabling students to manage basic corporate finance transactions besides investing more profitably and operate more effectively financially overall.

UNIT-I (10 Hrs)

Financial Policy and Strategic Planning: Components of Financial Strategy. Financial Goals and Strategic Consequences, Agency Costs and Theory of the Firm, Corporate Governance. **Efficient Markets:** Forms, Tests for return predictability, Event Studies and Tests for Private Information.

UNIT-II (12 Hrs)

Capital Structure Decisions: Capital Structure in a Perfect Market, Debt Covenants and Their Implications, Designing Convertibles, Mandatory Convertibles, Determinants of Corporate Leverage and Financial Distress, Conflicts of Interest and Asset Stripping. **Dividend Policies and Managerial Incentives, Stock Buyback Decisions:** Management Motivations for Share Buyback, Share Buyback and Firm Value. **Financing Choices and Decisions:** Differences in Financing of Venture Firm, Mature Companies and Firms in High Growth Stage, Deal Structuring and Pricing, IPOs and Their Under-pricing,

UNIT-III (12 Hrs)

Valuation: Putting Strategy into Shareholder Value Analysis, Basic Principles of Valuation, Free Cash Flows to the Firm, Free Cash Flows to Equity, Relative Approach to Valuation, Capitalized Earning Method of Valuation, Valuation of Intangible Assets, Brands, Cyclical Firms, Firms in Distress and Private Firms. **Option Valuation:** Black-Scholes approach to option Valuation.

Value Based Management: Value Based Management and Value Metrics.

UNIT-IV (11 Hrs)

Expansion and Financial Restructuring: Mergers and Acquisitions, Accounting for Mergers and Acquisitions, Corporate versus Financial Restructuring, Leveraged Buyout (LBO), Management Buyout (MBO), Sell-off, Spin-off, Demerger and Reverse Merger, Legal Procedure for Merger, Benefits and Cost of merger; Determination of Swap Ratios; Evaluation of Merger Proposal; Corporate and Distress Restructuring and Divestitures.

Course Outcome: After completing this course, the students should be able to make optimum decisions pertaining to raising funds, making investments & managing the assets of a corporation with an ultimate goal of creating value.

Recommended Books

1. D. Allen, 'An Introduction to Strategic Financial Management,' CIMA/Kogan Page, London.
2. Brealey, A. Richard and Stewart C. Myers, 'Principles of Corporate Finance', Tata McGraw Hill.

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3. T. Copeland, T. Koller and J. Murrin, 'Measuring and Managing the Value of Companies,' John Wiley, International Edition, New York.
4. Kaplan, S. Robert and Cooper, Robin, 'Cost & Effect: Using Integrated Cost Systems to Drive Profitability and Performance,' Harvard Business Press.
5. I.M. Pandey, 'Financial Management', Vikas Publishing House.
6. Khan and Jain, 'Financial Management', Tata McGraw-Hill Education.
7. Prasanna Chandra, 'Financial Management', Tata McGraw Hill, Delhi.

STATISTICAL APPLICATIONS IN BUSINESS

Subject Code: MCOM1-103

L T P C

Duration: 45 Hrs

4 0 0 4

Learning Objectives: The objective of the paper is to acquaint the students with various statistical tools and techniques applied in business decision-making.

UNIT-I (12 Hrs)

Statistics: Meaning, Its role in Business and Limitation of Statistical Methods.

Measures of Central Tendency: Mean, Median, Mode.

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Variance. Meaning and Co-efficient of Skewness and Kurtosis

Index Numbers: Definition and Methods of Construction of Index Numbers; Tests of consistency, Base shifting, splicing and Deflation; Problems in Construction, Importance of Index Numbers in Managerial Decision-Making.

UNIT-II (12 Hrs)

Correlation Analysis: Meaning and Types of Correlation, Karl Pearson's Coefficient of Correlation and Spearman's Rank Correlation.

Regression Analysis: Meaning and Two Lines of Regression, Relationship between Correlation and Regression Co-efficient.

Time series Analysis: Measurement of Trend Seasonal Variations, Time Series and Forecasting.

UNIT-III (10 Hrs)

Probability: Basic Concepts and Approaches, Addition, Multiplication and Bayes' Theorem.

Probability Distributions: Meaning, Types of Applications, Binomial, Poisson and Normal Distributions.

UNIT-IV (11 Hrs)

Statistical Inference: Concept of Sampling Distribution, Parameter and Statistics, Standard Error.

Theory of Estimation: Point and Interval Estimation, Construction and Confidence Limits for Mean.

Tests of Significance: Parametric versus Non - Parametric Tests, Hypothesis Testing, Large Samples, Small Samples – Chi-Square Test, Z- Test, T-Test, Binomial Test, Analysis of Variance. Independence of Attributes, Goodness of Fit and Test of Homogeneity

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Course Outcomes: Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC), for summarizing data, and to make data-driven decisions.

Recommended Books

1. Anderson, 'Statistics for Business & Economics', Thomson Learning, Bombay.
2. J.K. Sharma, 'Business Statistics', Pearson Education.
3. Beri, 'Business Statistics', Tata McGraw Hill.
4. Levin & Rubin, 'Statistics for Management', Prentice Hall of India, New Delhi.
5. Render and Stair Jr, 'Quantitative Analysis for Management', Prentice-Hall.
6. R.S. Bhardwaj, 'Business Statistics', Excel Books.
7. J.S. Chandan, 'Statistics for Business and Economics', Vikas Publications.
8. Davis & Pecar, 'Business Statistics using Excel', Oxford University Press.
9. S.P. Gupta & M.P. Gupta, 'Business Statistics', Sultan Chand & Sons, New Delhi.

ORGANIZATION BEHAVIOR

Subject Code: MCOM1-104

L T P C

Duration: 45 Hrs

4 0 0 4

Learning Objectives: The course aims to provide an understanding of basic concepts, theories and techniques in the field of human behaviour at the individual, group and organizational levels in the changing global scenario. The course must be taught using case study method.

UNIT-I (10 Hrs)

Organizational Behaviour: Concepts, Theories and Organization Aspects of OB, Contributing disciplines to OB, challenges and opportunities for OB.

Foundations of Individual Behaviour: Biographical characteristics, Learning, Theories of Learning, Attitudes, Attitude Change, Values & Beliefs, Prejudices, **Personality:** Determinants of Personality, Perception, Attribution Theory, Person's Perception.

UNIT-II (10 Hrs)

Motivation: Definition & Process of Motivation, Early Theories of Motivation, Contemporary Theories of Motivation, Nature and process of Motivation, Application of Motivation Concept.

Job Satisfaction: Nature & Significance of Job satisfaction, Leadership: Theories of Leadership; Leadership Effectiveness Model; Leadership in Indian Culture; Nature & Significance of Leadership; Leadership Traits & Skills; Behavioural Styles in Leadership. Transactional Analysis, Life Position, Johari Window Model.

UNIT-III (12 Hrs)

Foundations of Group Behaviour: Nature & Concept of Group Formation, Stages of Group Formation, Theories of Group Formation. Teams Difference between Group & Team

Group Decision Making: Meaning, Nature, Process and Styles. Decision Making in Groups; Decision Making Styles, Advantages & Disadvantages of Decision Making, Techniques of Decision Making; Group Size & Decision Making; Consensus Decision Making in Groups.

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Conflict Management: Definition of Conflict, Transitions in Conflict thought; Functional Vs Dysfunctional Conflict; Conflict Process; Individual & Group Level Conflict; Organization level Conflict; Conflict Management; Negotiations-Meaning & Definition; Negotiations Process; Issues in Negotiations.

UNIT-IV (13 Hrs)

Organizational Change & Development: Meaning & Definition, Change Agents, Change Models, Resistance to Change.

Power and Politics in Organization: Nature & Concepts, Sources & Types of Power, Techniques of Politics.

Stress Management: Meaning and Concept of Stress, Stress in Organizations, Management of Stress.

Learning Outcomes: After studying this course the students will equip with ability to Identify, explore and examine factors impinge on individual and group behaviour in organizations in the new millennium. Explain the terminology associated with organizational behaviour.

Incorporate and apply the predominant organizational behaviour theories to gain knowledge of contemporary issues in organizational behaviour and frameworks to work with real life organizational issues concerned with human behaviour at workplace.

Recommended Books

1. Robbins, 'Organization Behavior', Pearson Education.
2. Luthans, 'Organization Behavior', Tata McGraw Hill.
3. Hersey, 'Management of Organizational Behaviour', Prentice Hall India.
4. Aswathappa, 'Organizational Behaviour', Himalaya Publications.
5. L.M. Prasad, 'Organizational Behaviour', Sultan Chand.
6. Parikh, Gupta, 'Organisational Behaviour', Tata McGraw Hill.

BUSINESS ENVIRONMENT AND ETHICS

Subject Code: MCOM1-105

L T P C

Duration: 45 Hrs

4 0 0 4

Learning Objectives: well thought-out decision making in a business organization requires the proper knowledge of the environment in which it has to function. This course aims at exposing the students to the corporate business environment forces that may affect their future decision making

UNIT-I (14 Hrs)

Overview of Business Environment: Definition, Components, Nature and Significance of Business Environment. Types of Business Environment: Internal and External, Process of Environmental Scanning. Need To Scan The Business Environment and Techniques of Scanning The Business Environment. Political Environment: Relation between Business and Government of India. Constitutional Provisions Related to Business, Concept of State Intervention In Business, Ideology of Different Political Parties, Bureaucracy And Indian Business. Three Political Institutions: Legislature, Executive and Judiciary.

UNIT-II (11 Hrs)

Economic Environment: Planning, Industrial Policy, Legal Environment: Company Regulatory Legislations in India, FEMA, Latest. EXIM Policy, Competition Law, Consumer Protection Act 1986, Right to Information Act 2005.

Technological Environment: Impact of Technology on Business, Problem of Transfer of Technology, Social Issues Related with Technology and Their Relevance for Business.

UNIT-III (10 Hrs)

Current Scenario of Business Environment in India: Impact of Liberalization and Privatization on Indian economy. Globalization Trend

Global Trade: Nature & Operations of Multilateral Economic Institutions: World Bank, WTO & IMF and Their Impact on Indian Business Environment.

UNIT-IV (10 Hrs)

Corporate Governance & Ethical Issues: Corporate Governance, Corporate Social Responsibility, Meaning, Nature and Scope of Business Ethics, Ethical Principles, Ethics and Market Practices, Ethics and Government, Ethics and Social Environment, Indian Management Thoughts, Freedom of Conscience, Work Life Balance.

Learning Outcomes: After completion of the subject the students will be familiarized with the nature of business environment and its components. The subject contents facilitate the students to develop conceptual framework of business environment and generate interest in international business.

Recommended Books

1. Manuel G. Velasquez, 'Business Ethics', Pearson Education.
2. Sheikh Saleem, 'Business Environment', Pearson Education.
3. Frances Cherunilam, 'Business Environment', Himalaya Publishing House.
4. K. Aswathapa, 'Business Environment', Tata Mcgraw Hill.
5. Biswanath Ghosh, 'Ethics in Management and Indian Ethos', Vikas Publication.

BUSINESS COMMUNICATIONS

Subject Code: MHUM0-104

L T P C
2 0 2 3

Duration: 28 Hrs

Learning Objective: This course is designed to give students a comprehensive view of communication, its scope and importance in business, the role of communication in establishing a favourable image of the organization. The aim is to develop students' ability to communicate correctly and effectively on matters having relevance to day-to-day business operations. This course will make student conversant with fundamentals of communication, help them honing oral, written and non-verbal communication skills and to transform their communication abilities.

UNIT-I (7 Hrs)

Introduction to Communication: Meaning, Process, Importance of Communication in Business, Types of Information, Formal and Informal Communication, Internal and External Communication. Approaches to Effective Communication, Essentials of Effective Business Communication (7Cs model),

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Written Communication: Advantages and Disadvantages, Covering letter, Need, Functions and Kinds, Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters, Complaints and Adjustments.

UNIT-II (7 Hrs)

Developing Reading Skills: Identify The Purpose of Reading, Factors Effecting Reading, Learning How to Think and Read, Developing Effective Reading Habits, Reading Tactics and Strategies: Training Eye and Training Mind (SQ3R).

Developing Listening Skills: Importance, Purpose of Listening, Art of Listening, Factors Affecting Listening, Components of Effective Listening, Process of Listening, Principles and Barriers to Listening, Activities to Improve Listening.

UNIT-III (7 Hrs)

Oral Communication: Advantages and Disadvantages, Conversation as Communication, Art of Public Speaking, Group Communication through Committees, Preparing and Holding Meetings, Overcoming Stage fright, Ambiguity Avoidance.

Departmental Communication: Meaning, Need and Types: Interview Letters, Promotion Letters, Resignation Letters, Newsletters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Press Release Report Writing: Structure, Types, Formats, Drafting of Various Types of Report.

Nonverbal Communication – Features, Understanding of Body Language, Posture, Gestures Influences on Communication: Social influences, Culture and Communication, Few Guidelines for Better Multicultural Communication, Business Etiquettes and Communication.

UNIT-IV (7 Hrs.)

Group Discussion- Nature, Uses and Importance, Guidelines for GD Presentations: How to Make Effective Presentations, Four P's of Presentation, Structuring, Rehearsing and Delivery Methods.

Resume Writing: Planning, Organizing Contents, Layout, Guidelines for Good Resume.

Interviews: Preparation Techniques, Frequently Asked Questions about How to face an Interview Board, Proper Body Posture, projecting a Positive Image, steps to Succeed in Interviews, Practice Mock Interview in Classrooms. The Case Method of Learning: Dimensions of a Case, Case Discussion, Usefulness of The Case Method, Training of Managers, Use the Case Method.

Report Writing: Structure, Types, Formats, Preparations and Presentation.

Learning Outcomes: After studying this course the students will enable to:

- Know the dynamics of communication in the business world
- Practice the different tools of communication
- Enable them to speak effectively suited to the situation
- Improve their competence in English

Recommended Books

1. Lesikar, Petit & Flately, 'Lesikar's Basic Business Communication', Tata McGraw Hill.
2. Raman Meenakshi, Prakash Singh, 'Business Communication', Oxford University Press.
3. Rizvi Ashraf, 'Effective Technical Communication', Tata McGraw Hill.

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4. Krizan, Buddy, Merrier, 'Effective Business Communication', Cengage Learning.
5. Diwan & Aggarwal, 'Business Communication', Excel.
6. Baugh, Frayer & Thomas, 'How to Write First Class Business Correspondence', Viva Books.
7. Taylor, 'English Conversion Practice,' Tata McGraw Hill.
8. Devaraj, 'Executive Communication', Tata McGraw Hill.
9. Ober, 'Effective Bossiness Communication', Cengage Learning.

MANAGERIAL ECONOMICS

Subject Code: MCOM1-206

L T P C

Duration – 45 Hrs

4 0 0 4

Learning Objective: This course is intended to make students understand various social, political, legal and economic and other factors that influence business in India so as to enable them appreciate associated opportunities, risks and challenges and their relevance for managerial decisions.

UNIT-I (10 Hrs)

Managerial Economics: Meaning, Nature, Scope & Relationship with Other Disciplines, Role of Managerial Economics in Decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept.

Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility

Indifference Curve Analysis: Meaning Assumptions Properties, Consumer Equilibrium and its Application.

UNIT-II (12 Hrs)

Demand Analysis: Law of Demand: Meaning, Determinants, Exceptions, Bandwagon and Snob effects, Demand function, Application of Demand Analysis in Managerial Decision Making.

Elasticity of Demand: Meaning, Types & Degree of elasticity of Demand, Methods of Measuring Price Elasticity of Demand, Factors Determining the Elasticity of Demand, Demand Forecasting: Importance, Scope, Techniques of Forecasting.

UNIT-III (12 Hrs)

Theory of Production: Production Function, Short Run and Long Run Production, Analysis, Isoquants, Optimal Combination of Inputs, Application in Managerial Decision Making.

Theory of Cost: Cost Analysis- Cost Concepts and Determinants of cost, Traditional and Modern Theory of Cost: Long Run and Short Run, Economy of Scale, Revenue Curve,

UNIT-IV (11 Hrs)

Market Structure: Price Output Decision Under Perfect Competition, Monopoly, Monopolistic and Oligopoly Competition, Application in Managerial Decision Making. Behavior of Firms and Game Theory: Nash Equilibrium, Prisoner's Dilemma.

Learning Outcomes: After studying the subject the students will be able to understand and explain the concept of economics and its managerial perspective including the real insight of the consumer's economic behavior leading them to estimate the demand for the new product as well as changes in the existing products.

Recommended Books

1. Peterson and Lewis, 'Managerial Economic', Prentice Hall of India.
2. Froeb, 'Managerial Economics', Cengage Learning.
3. Geetika, 'Managerial Economics', Tata McGraw Hills.

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4. K.K, Dewett, 'Modern Economic Theory', S. Chand Publication.
5. D.M. Mithani, 'Managerial Economics Theory and Applications', Himalaya Publication.
6. D.N. Dwivedi, 'Managerial Economic', Vikas Publications.

ACCOUNTING THEORY

Subject Code: MCOM1-207

L T P C
4 0 0 4

Duration: 45 Hrs

Learning Objectives: To gain knowledge about development of accounting profession in India and to be able to apply valuation principles and also to familiarize the students with recent developments in the area of financial reporting.

UNIT-I (10 Hrs)

Accounting Theory: Nature and Foundations, Various Accounting Bodies operating in India, A brief view of Indian Accounting Standards, Accounting Standard No: 1,2,6,10,11 and 26.

UNIT-II (12 Hrs)

Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS), Significant Difference vis-a-vis Indian Accounting Standards, Understanding of US GAAP, Applications of IFRS and US GAAP

UNIT-III (10 Hrs)

Financial Reporting: Objective, Reports of Various Committees, Factors Affecting Financial Reporting, Recent Trends in Financial Reporting by Indian Companies. Concept of Price Level Accounting, Significance and Various Models.

UNIT-IV (11 Hrs)

Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value Added, Human Resource Reporting, Social Accounting, Forensic Accounting, XBRL.

Learning Outcomes: After studying this course the student will get a sound knowledge of normative, positive and critical theories of accounting. The students became capable of examining conceptual framework and key contemporary and historical accounting issues, highlighting the role of theory in understanding current accounting standards, accounting practice and the use of accounting information.

Recommended Books

1. L.S. Porwal, 'Accounting Theory'.
2. Study Notes issued by ICAI and ICWAI.
3. Monthly Journal of ICAI and ICWAI.

STRATEGIC COST MANAGEMENT

Subject Code: MCOM1-208

L T P C
4 0 0 4

Duration: 45 Hrs

Learning Objectives: The main objective of this course is to expose the students to various concepts of cost management from strategic perspective and develop skills of analysis, evaluation and synthesis in cost accounting and to make them aware about current developments in the field

UNIT-I (10 Hrs)

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Meaning, Nature and Significance of Strategic Cost Management, Value Analysis and Value Addition, Role of SCM in Strategic Positioning. Variance Analysis: Material, Labour and Overhead.

UNIT-II (12 Hrs)

Concept, Process, Methods and Techniques of Cost Reduction Programme, Cost Control vs Cost Reduction, Activity Based Cost Management - Concept, Purpose, Benefits, Stages, Relevance in Decision-Making and its Application in Budgeting, Traditional vs. ABC System – Comparative Analysis.

UNIT-III (11 Hrs)

ERP and its Application in Strategic Cost Management, Cost Management Tools - Life Cycle Costing, Target Costing, Kaizen Costing, JIT & Theory of Constraints, BPR and Benchmarking

UNIT-IV (12 Hrs)

Transfer Pricing and its Applications, Balanced Scorecard – Prospective and Limitations; Establishing Objectives and Performance Measures in Different Perspectives of Balance score card; Quality Cost Management and Reporting System.

Learning Outcomes: After studying this course, the students understand how management/cost accounting information can support the key strategic management issues and processes in an organization. The students are also able to establish relationship between cost analysis and strategic management concepts like; value chain analysis, strategic positioning analysis, and cost driver analysis, thereby culminating into the theme of Strategic Cost Management (SCM).

Recommended Books

1. Horngren, Datar Foster, 'Cost Accounting', Pearson Education.
2. Hansen and Mowen, 'Cost Management', Thomson Learning.
3. Anthony, N. Robert and Govindrajana, Vijay, 'Management Control System', McGraw Hill.
4. Ravi M. Kishore, 'Cost-Management'.

RESEARCH METHODOLOGY

Subject Code – MREM0-101

L T P C
4 0 0 4

Duration – 45 Hours

UNIT-I (11 Hrs)

Introduction to Research: Meaning, Definition, Objective and Process

Research Design: Meaning, Types - Historical, Descriptive, Exploratory and Experimental

Research Problem: Necessity of Defined Problem, Problem Formulation, Understanding of Problem, Review of Literature

Design of Experiment: Basic Principal of Experimental Design, Randomized Block, Completely Randomized Block, Latin Square, Factorial Design.

Hypothesis: Types, Formulation of Hypothesis, Feasibility, Preparation and Presentation of Research Proposal

UNIT-II (10 Hrs)

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Sources of Data: Primary and Secondary, Validation of Data

Data Collection Methods: Questionnaire Designing, Construction

Sampling Design & Techniques – Probability Sampling and Non Probability Sampling

Scaling Techniques: Meaning & Types

Reliability: Test – Retest Reliability, Alternative Form Reliability, Internal Comparison Reliability and Scorer Reliability

Validity: Content Validity, Criterion Related Validity and Construct Validity

UNIT–III (13 Hrs)

Data Process Operations: Editing, Sorting, Coding, Classification and Tabulation

Analysis of Data: Statistical Measure and Their Significance, Central Tendency, Dispersion, Correlation: Linear and Partial, Regression: Simple and Multiple Regression, Skewness, Time series Analysis, Index Number

Testing of Hypothesis: T-test, Z- test, Chi Square, F-test, ANOVA

UNIT – IV (11 Hrs)

Multivariate Analysis: Factor Analysis, Discriminant Analysis, Cluster Analysis, Conjoint Analysis, Multi-Dimensional Scaling

Report Writing: Essentials of Report Writing, Report Format

Statistical Software: Application of Statistical Softwares like SPSS, MS Excel, Mini Tab or MATLAB Software in Data Analysis

**Each Student has to Prepare Mini Research Project on Topic/ Area of their Choice and Make Presentation. the Report Should Consists of Applications of Tests and Techniques Mentioned in the above Units*

Recommended Books

1. R.I. Levin and D.S. Rubin, 'Statistics for Management', 7th Edn., Pearson Education New Delhi.
2. N.K. Malhotra, 'Marketing Research-An Applied Orientation', 4th Edn., Pearson Education, New Delhi.
3. Donald Cooper, 'Business Research Methods', Tata McGraw Hill, New Delhi.
4. Sadhu Singh, 'Research Methodology in Social Sciences', Himalaya Publishers.
5. Darren George & Paul Mallery, 'SPSS for Windows Step by Step', Pearson Education, New Delhi.
6. C.R. Kothari, 'Research Methodology Methods & Techniques', 2nd Edn., New Age International Publishers.

SEMINAR ON CURRENT INTERNATIONAL BUSINESS ISSUES

Subject Code: MCOM1-209

L T P C
3 0 0 3

Duration: 34 Hrs

Learning Objectives: The basic aim of this course is to make the students aware of various international institutions/trading blocs so that they may be able to analyse various current economic and business issues.

Suggestive Topics

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Globalization and Its Growing Importance in World Economy; Impact of Globalization
Regional Trading Blocs: EU, NAFTA, SAARC, WTO, G-20, BRICS, ASEAN

India's Economic Interaction with the World: Foreign Investment, Exchange Rate, Economic
and Other Relevant Issues Relating to FDI & FII flows. Global Trading Environment - Recent
Trends in World Trade in Goods and Services

Role and Functions of I.M.F. World Bank with Specific Reference to its Affiliates such as
International Finance Corporation, W.T.O with Special Reference to TRIPs/TRIMs, WIPO
UNCTAD, World Economic Forum (WEF). Transfer Price Mechanism, Tax Heavens,
Current International Business Affairs.

Course Outcomes: After this course students are able to explain how international factors
affect domestic concerns. The students are also able to describe businesses expansion abroad
and key legal issues related to businesses operating in other countries.

Recommended Books

1. 'Bennet – International Business', Pearson Education.
2. 'WTO, WIPO, UNCTAD, IMF, World Bank Reports'.
3. 'Various Journals of Current Issues-International'.
4. K. Aswathappa – 'International Business', Tata McGraw Hills.
5. Subba Rao, 'International Business' Himalaya Publishing House.

COMPUTER APPLICATIONS IN BUSINESS

Subject Code – MCAPO – 191

L T P C

Duration – 28 Hrs

2 0 2 3

Learning Objectives: The objective of this course is to provide an insight into basic features
of computer systems and their applications in Managerial Decision Making. It also provides
technical framework to students for understanding the emerging world of e-Business.

UNIT-I (7 Hrs)

Introduction to Computers: Types of Computers, Storage Devices and Memories,
Input/Output Devices, Introduction to Software, Types of Software – Software: its Nature and
Qualities.

Operating System: Types of Operating System, WINDOWS XP: Basic Operations, Utilities
and Features.

UNIT - II (7 Hrs)

MS Applications: MS Word – Basics, Formatting Text and Documents, Mail Merge, Macros

MS Excel – Introduction, creating a List, Graphs and Charts, Sorting, Filtering Data, Pivot
Tables, Freezing Panes and Basic Formulae in Excel.

MS PowerPoint – Basics, Creating Effective Presentation, Animations and Templates.

UNIT-III (7 Hrs)

Internet and E-Business: Introduction to Internet and Its Applications, Intranet and Extranet,
World Wide Web, Internet Applications. E – Business - E-Business Framework,
Infrastructure for E-Business, E - Shopping, Electronic Data Interchange.

UNIT-IV (7 Hrs)

MRSPTU M.COM. SYLLABUS 2016 BATCH ONWARDS
(Approved in 1st MRSPTU Standing Committee of Academic Council on 20.12.2016)

Computer Networks and Security: Overview of a Network, Types of Network, Network Topologies, Firewall, Cryptography, Public Key and Private Key Cryptography, Digital Signatures.

Course Outcomes: Students will be able to understand the concepts of computer and various software related to it. The use of MS Office (Excel, Access & Power point) helps in different type of analysis and projection of reports related to the business management. The software helps in planning & coordinating the supply chain of the company.

Recommended Books

1. Rainer and Potter, 'Introduction to Information Technology', John Wiley and Sons.
2. Roger Jennings, 'Microsoft Access 2010', Pearson Education.
3. Forouzan, 'Basics of Computer Science', Cengage Learning.
4. Joseph Brady & Ellen F Monk, 'Problem Solving Cases in Microsoft', Excel Thomson Learning.
5. K. Saini & Pradeep Kumar, 'Computer Applications in Management', Anmol Publications.
6. Deepak Bharihoke, 'Fundamentals of Information Technology', Excel Books.

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