North Maharashtra University, Jalgaon

FACULTY OF COMMERCE & MANAGEMENT

Master of Commerce

(M. Com. SEM-I)

(w.e.f.: June-2011)
North Maharashtra University, Jalgaon
(NACC Accredited ‘B’ Grade University)
FACULTY OF COMMERCE & MANAGEMENT
STRUCTURE OF MASTER IN COMMERCE (M.COM.)

Semester-I and II (w.e.f.-June 2011)

<table>
<thead>
<tr>
<th>Paper</th>
<th>Semester-I</th>
<th>Paper</th>
<th>Semester-II</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>Economics of Industries</td>
<td>201</td>
<td>Economics of Environment</td>
</tr>
<tr>
<td>102</td>
<td>Strategic Management</td>
<td>202</td>
<td>Case Studies in Strategic Management</td>
</tr>
<tr>
<td>103</td>
<td>Research Methodology in commerce &amp; Management</td>
<td>203</td>
<td>Elective Subject— (Any one)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>A. Management Science</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>B. International Business</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>C. Banking and Insurance</td>
</tr>
<tr>
<td>104</td>
<td>Specialization – I</td>
<td>204</td>
<td>Specialization - II</td>
</tr>
</tbody>
</table>

Semester-III and IV (w.e.f.-June 2011)

<table>
<thead>
<tr>
<th>Paper</th>
<th>Semester-III</th>
<th>Paper</th>
<th>Semester-IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>301</td>
<td>Management Accounting</td>
<td>401</td>
<td>Production &amp; Operations Management</td>
</tr>
<tr>
<td>302</td>
<td>Entrepreneurship Development</td>
<td>402</td>
<td>Modern Retail Management</td>
</tr>
<tr>
<td>303</td>
<td>Organization Behaviour</td>
<td>403</td>
<td>Information System for Business</td>
</tr>
<tr>
<td>304</td>
<td>Specialization paper –III</td>
<td>404</td>
<td>Specialisation Paper IV or Project Report &amp; Viva Voce</td>
</tr>
</tbody>
</table>

List of Specialization Subjects (Any One)

<table>
<thead>
<tr>
<th>Sr.No</th>
<th>Specialization Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Advanced Accountancy</td>
</tr>
<tr>
<td>B</td>
<td>Advanced Cost Accountancy</td>
</tr>
<tr>
<td>C</td>
<td>Human Resources Management</td>
</tr>
<tr>
<td>D</td>
<td>Marketing Management</td>
</tr>
</tbody>
</table>

Note:-

1. Students can opt. any one paper from elective list for 203 in Sem-II.
2. Students who select special paper from the specialization list for Ist semester, it continue for Sem II,III & IV
3. In Sem IV student may select project instead of special paper IV
4. In the year 2010-11 who opts Major paper for Sem I & II it treats as specialization paper I & II
## STRUCTURE OF MASTER IN COMMERCE (M.Com.)

### Semester-I and II (w.e.f.-July 2011)

<table>
<thead>
<tr>
<th>Paper</th>
<th>Semester-I</th>
<th>Maximum marks</th>
<th>Paper</th>
<th>Semester-II</th>
<th>Maximum marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Int.</td>
<td>Ext.</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>101</td>
<td>Economics of Industries</td>
<td>40</td>
<td>60</td>
<td>100</td>
<td>201</td>
</tr>
<tr>
<td>102</td>
<td>Strategic Management</td>
<td>40</td>
<td>60</td>
<td>100</td>
<td>202</td>
</tr>
<tr>
<td>103</td>
<td>Research Methodology in commerce &amp; Management</td>
<td>40</td>
<td>60</td>
<td>100</td>
<td>203</td>
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<tr>
<td>104</td>
<td>Specialization – I</td>
<td>40</td>
<td>60</td>
<td>100</td>
<td>204</td>
</tr>
</tbody>
</table>

**Total Maximum Marks**

<table>
<thead>
<tr>
<th>Int.</th>
<th>Ext.</th>
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</tr>
</thead>
<tbody>
<tr>
<td>160</td>
<td>240</td>
<td>400</td>
</tr>
</tbody>
</table>

### Semester-III and IV (w.e.f.-July 2011)

<table>
<thead>
<tr>
<th>Paper</th>
<th>Semester-III</th>
<th>Maximum marks</th>
<th>Paper</th>
<th>Semester-IV</th>
<th>Maximum marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Int.</td>
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<tr>
<td>301</td>
<td>Management Accounting</td>
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<td>40</td>
<td>60</td>
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<td>403</td>
</tr>
<tr>
<td>304</td>
<td>Specialization paper –III</td>
<td>40</td>
<td>60</td>
<td>100</td>
<td>404</td>
</tr>
</tbody>
</table>

**Total Maximum Marks**

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<tbody>
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North Maharashtra University, Jalgaon
(NACC Accredited 'B' Grade University)
FACULTY OF COMMERCE & MANAGEMENT
STRUCTURE OF MASTER OF COMMERCE (M.Com.)

1. **TITLE OF THE DEGREE**
   This Post Graduate Degree shall be titled as Master of Commerce (M.Com.) This new curricula shall be effective from June 2011.

2. **DURATION**
   The regular Post Graduate Full Time Course shall be of 2 Years duration; comprising of 4 Semesters through Theory papers, Case Studies, Project report, Viva-voce, and such other Continuous Evaluation Systems as may be prescribed, in this respect, from time to time.

3. **ELIGIBILITY FOR ADMISSION**
   The candidate must have passed three years Bachelor’s Degree in Commerce & Management or equivalent thereto and/or as per Eligibility Rules framed by the North Maharashtra University from Time to Time.

4. **PATTERN**
   4.1. The suggested curriculum comprises 16 papers including 08 elective papers. Detailed as -
      4.1.1. Compulsory Theory papers - 11 papers
      4.1.2. Specialisation:
              specialization any one from the list - 4 papers
      4.1.3. Elective Paper - any one from the list - 1 papers
      4.1.4. A Project: Based on Major Specialization - 1 (As Alternate for Paper No. 404 Specialization-IV)

   1. Students can opt any one paper from elective list for 203 in Sem-II.
   2. Students who select special paper from the specialization list for Ist semester, it continue for Sem II,III & IV
   3. In Sem IV student may select project instead of special paper IV
   4. In the year 2010-11 who opts Major paper for Sem I & II it treats as specialization paper I & II

   4.2. Each semester will have 4 papers of 100 marks each, thus comprising 1600 marks for the Degree in Four semesters.
4.3. The external assessment shall be based on external written examination to be conducted by the university at the end of each semester.

4.4. The student shall not be allowed to appear for the semester examination unless the Head of the Department/Principal of the College certifies completion of internal work, regularity, practical etc. The College shall submit along with this certificate Internal marks to the COE of the University.

4.5. CGPA system as devised by the University shall be applicable.

4.6. Continuous evaluation of the students shall comprise the 60+40 pattern; where every paper of 100 marks, shall be divided as External evaluation of 60 marks and Internal continuous assessment of 40 marks.

4.7. Continuous Internal assessment comprises-

4.7.1. Two Class tests of 10 Marks each – Total 20 Marks


5. PASSING STANDARDS

5.1. In order to pass the examination the candidate has to obtain at least 40% marks for each head separately, that is 24 marks out of 60 (External) & 16 marks out of 40 marks (Internal) for all papers.

5.2. The student shall be allowed to keep the terms of the next year as per the University rules.

6. GUIDELINES FOR TEACHING

6.1. There shall be at least 50 lecture hours per semester per course. There shall be at least 90 Days of teaching before commencement of examination of respective semester.

6.2. There shall be 4 lectures / week / paper.

6.3. The semester workload is balanced with 4 full papers of 100 marks each / semester. Thus 200 lectures hours are considered for teaching sessions and remaining lectures shall be used for continuous assessment, Examination work etc as per UGC norms, and rules framed by the University & Government of Maharashtra.

6.4. Self study shall be additional requirement besides the Classroom learning. The Faculty will have to exert a little extra for cultivating reading habits amongst the students.

6.5. The teaching method shall comprise a mix of Lectures, Case Study, Seminars, Group discussions, Brain storming, Game playing, Interactions with Executives etc. so as to prepare the students to face the global challenges. For this Audio-visual aids should be considered for imparting and acquiring knowledge.
6.6. Case study method preferably shall be used wherever necessary & desired for the better understanding by the students.

7. **PRACTICAL TRAINING THROUGH PROJECT WORK**

7.1. The Student is allowed to opt for Project Work as substitute to the Paper IV of Specialisation (Paper No 404). In that case (s)he shall not be required to appear for the external/internal written exam of this paper. Instead (s)he has to face the viva-voce as per the rules of the University.

7.2. The student who shall opt for project report instead of specialization paper IV (Paper No 404) has to undergo a practical training for a period of not less than 7 weeks during the Third & Forth Semester.

7.3. In the Fourth semester examination student has to do “Project Work” individually on the basis of specialization. No group work is allowed in this. The topic should be decided with consultation and guidance of Internal teacher of the College. The Project should be necessarily Research oriented, Innovative and Problem solving. No teacher shall be entrusted with more than 15 students for guidance and supervision.

7.4. The college shall submit the detailed list of candidate with Project Titles, name of the organization, & internal guide to the university before the prescribed date.

7.5. The student has to write a report based on the actual training undergone during the year at the selected business enterprise, get it certified by the concerned teacher that the Project report has been satisfactorily completed and submit TWO typed copies & one soft copy in CD of the same to the Head of the department / Principal of the college.

7.6. One copy of the report submitted by the student shall be forwarded to the University by the College before prescribed dated.

7.7. The project work will carry maximum 100 marks, of which internal teacher shall award marks out of maximum 40 marks on the basis of project work done by the student as a continuous assessment. Remaining marks shall be awarded out of maximum 60 marks by examining the student during Viva-voce, by the panel of the two external examiners to be appointed by the University.

7.8. No students will be permitted to appear for Viva-voce examinations, unless and until (s)he submits the project report before the stipulated time.

7.9. Students have prepare 10-15 minutes presentation based on project work which is mandatory at the time of viva voce.

8. **STRUCTURE OF THE QUESTION PAPER**

8.1. Each question paper shall be of 60 marks and of 3 hours duration.

8.2. **For Theory papers** there will be 2 Sections. In section I first question shall be compulsory carrying 12 marks based on the whole syllabus for the semester. Similarly a candidate shall be required to answer 2 questions out of 3 questions form section-I & 2 questions out of 3 questions from section II. Thus in all 5
questions should be answered by the student. All the questions shall carry equal marks i.e. 12 marks each.

8.3. **For Composite papers (Theory and practical / problems)** there will be 2 sections. In section I first question shall be compulsory carrying 12 marks based on the whole syllabus for the semester. Similarly in section I (practical/problem), a student shall be required to answer 2 questions out of 3 questions & in section II (Theory), (s)he shall be required to answer 2 questions out of 3 questions. Thus in all 5 questions should be answered by the student. All the questions shall carry equal marks i.e. 12 marks each.

8.4. **For case studies** out of 5 cases 3 cases should be attempted by the student. Each case shall carry 20 marks.

9. **Eligibility of the Faculty**

9.1. As per norms fixed by UGC, Government of Maharashtra and North Maharashtra University.
# EQUIVALENCE OF OLD AND NEW COURSES FOR MASTER IN BUSINESS ADMINISTRATION (M.B.A.)

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>New courses (w.e.f.- June 2011) Semester Pattern</th>
<th>Paper No.</th>
<th>OLD courses (w.e.f.- June 2010) Semester Pattern</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Semester-I</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>101</td>
<td>Economics of Industries</td>
<td>P2</td>
<td>Economic Analysis &amp; Research Methodology For Business</td>
</tr>
<tr>
<td>102</td>
<td>Strategic Management</td>
<td>P1</td>
<td>Modern Management Practices</td>
</tr>
<tr>
<td>103</td>
<td>Research Methodology in Commerce &amp; Management</td>
<td>P3</td>
<td>Minor Specialization- I</td>
</tr>
<tr>
<td>104</td>
<td>Specialization - I</td>
<td>P7</td>
<td>Major Specialization- I</td>
</tr>
<tr>
<td><strong>Semester - II</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>201</td>
<td>Economics of Environment</td>
<td>P2</td>
<td>Economic Analysis &amp; Research Methodology For Business</td>
</tr>
<tr>
<td>202</td>
<td>Case Studies in Management (Based on 102)</td>
<td>P1</td>
<td>Modern Management Practices</td>
</tr>
<tr>
<td>203</td>
<td>Elective Subject- A Management Science B I B</td>
<td>P3</td>
<td>Minor Specialization- II</td>
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<td>204</td>
<td>Specialization - II</td>
<td>P7</td>
<td>Major Specialization - II</td>
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North Maharashtra University, Jalgaon
(NACC Accredited 'B' Grade University)

COMMERCE & MANAGEMENT FACULTY
New Syllabus: M.Com (w.e.f June -2011)

SEMMESTER: I Compulsory Paper:

Paper 101 Economics of Industries

Semester Pattern: External Marks 60 + Internal Marks 40 = Maximum Total marks: 100

lectures: 48

1. **Introduction**
   a. The Scope Of Industrial Economics
   b. Industrialization & Economic Development
   c. Factors Of Industrialization
   d. Effects Of Industrialization

2. **Industrial Firm & Market Structure**
   a. Market Behavior
      i. Completion Or Co-Operation
      ii. The Measurement Of Market Structure
      iii. Firm Behavior & Market Outcomes
      iv. Cartel, Collusion, Merger, Take Over & Acquisition
   b. Industrial Location Analysis
      i. Determinants Of Industrial Location
      ii. Approaches To Industrial Location
      iii. Industrial Vocational Trends In India
   c. Investment Decision
      i. The Nature And Type Of Investment Decision
      ii. Preparation Of Tie Profile Of A Project
      iii. Methods Of Project Evaluation
      iv. Risks And Uncertainties In Project Appraisal
   d. Pricing Decision
      i. General Situation For Pricing Decisions
      ii. Pricing Procedures
      iii. Pricing Methods
      iv. Pricing In Public Enterprises
   e. Research, Development And Innovation
      i. Meaning
      ii. R & D Expenditure As An Investment Decision
      iii. The Relationship Between R&D, Inputs & Outputs
      iv. The Innovation Firm
   f. Rationalization & Automation
      i. Meaning, Aspects, Objectives & Needs
      ii. Benefits And Problems, Policy

3. **Industrial Development In India**
   a. The Role & Pattern Of Industrialization In India
   b. Industrial Development In India
   c. Large & Small Scale Industries-Their Nature Importance And Problems
   d. Private & Public Sector In India: Role, Performance & Problems
   e. Industrial Sickness: Problems and Remedial Measures
   f. New Industrial Policy & Its Appraisal
   g. The Legal Framework Of Industrial Regulation On India

lectures: 22

lectures: 14
4. **Industrial Labor**
   lectures: 08
   
a. Features Of Industrial Labor
b. Labor Productivity: Concept Measurement &Its Determinants
c. Labor Relation: Magnitude & Causes Of Industrial Disputes-Settlement Of Industrial Disputes-Policy Of Government
d. Social Security In India, Exit Policy, Labor Wage Policy In India

### REFERENCE BOOKS

1. **Industrial Economics**: Donald H. Hay, Oxford
2. **Industrial Economics**: R.R. Barthawal, Wiley
3. **Industrial Economics**: Francis Cherunilam, Himalaya
4. **Industrial Economics**: Singh & Siddhu, Himalaya
5. **Industrial Economics**: Shrivastava, S. Chand
6. **Indian Economy**: R. Datta (61 Th Ed.), S. Chand
7. **Indian Economy**: Mishra & Pury, Himalaya (27 Th Ed.),
North Maharashtra University, Jalgaon  
(NACC Accredited ‘B’ Grade University) 
COMMERCE & MANAGEMENT FACULTY  
New Syllabus: M.Com (w.e.f. June -2011)  
SEMESTER: I Compulsory Paper:  
Paper 102 Strategic Management  
Semester Pattern: External Marks 60 + Internal Marks 40 = Maximum Total marks: 100 lectures: 48

1. **Strategic Management: Overview**  
   Lectures: 12  
   a) Business policy- Nature, Importance, Objectives & Classification  
   b) Strategy: Meaning, Types, Components & Levels of strategy operations.  
   c) Business strategy: Concept, statement & Development  
   d) Strategic intent: Vision, Mission, Purpose, Goals and objectives, Values  
   e) Environmental Appraisal: Concepts and Environmental Scanning  
   f) Organizational Appraisal: Capability factors, Methods and Techniques  
   g) Strategic choice – Meaning, Process, Factors and Analysis – Portfolio and SWOT  
   h) Strategic management: Concept, Features, Risk, Benefits, Levels & Process  
   i) Strategic Innovation: Concept, Need, Importance & Analysis

2. **Competitive Advantage**  
   Lectures: 12  
   a) Concept and sources of competitive advantage  
   b) Kinds of competitive advantage : Position and Capability and their inter-relationship  
   c) Sustainable competitive advantage  
   d) Cost-Benefit analysis of competitive advantage

3. **Strategy Implementation**  
   Lectures: 14  
   a) Strategy Implementation: Aspects, Project & Procedural Implementation, Resource Allocation,  
   c) Behavioral Implementation – Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Social Responsibility and Strategic Management, Personal Value and Ethics.  
   d) Functional Implementation of Strategies

4. **Strategy Evaluation and Control**  
   Lectures: 10  
   a) Strategic Evaluation: Nature, Importance, participants, Barriers  
   b) Strategic control and operational controls.  
   c) Techniques of a strategic evaluation and control.

**REFERENCE BOOKS**

1. Business policy and Strategic Management - AzharKazmi-TMH  
2. Marketing Strategy & Competitive Positioning by Hooley – Pearson Education

4. Strategic Management – Hunger, Wheelen – Addison Weesley


7. Strategic Management – Francis Cherunilam – Himalaya Pub Strategic Management – Saloner, Shepard, Podolny – Wiley India

8. Strategic Management – B Hriyappa – New Age International

1. **Research Methodology** (10)
   1.1. Meaning, nature and practical importance of research in commerce & management
   1.2. Scope of research
   1.3. The research process
   1.4. The research problems & research proposal
   1.5. Ethics in research
   1.6. Literature Survey

2. **Research Design** (08)
   2.1. Meaning & Need for Research Design
   2.2. Feature of Good Research Design
   2.3. Types of Research Design: Exploratory/Formulative, Descriptive/Diagnostic & Hypothesis Testing/Experimental Research design
   2.4. Validity & Reliability in Research

3. **Sampling Design** (05)
   3.2. Sampling Methods
      3.2.1. Probability Sampling: Simple random, Systematic, Stratified, Cluster, Area, Multi-stage, Proportional, Sequential sampling.
      3.2.2. Non-probability Sampling: Convenience, Quota, Snowball, Judgment

4. **Data Management** (09)
   4.1. Data Collection
      4.1.1. Types & Sources of Data: Primary & Secondary
      4.1.2. Methods of Data Collection: Observation, Interview, Questionnaire, Schedule & Survey Method
      4.1.3. Guidelines for Constructing Questionnaire/Schedule, Choice of Questions
      4.1.4. Measurement Scales: Nominal, Ordinal, Interval, Ratio
   4.2. Measurement & Scaling Technique
      4.2.1. Tests of Sound Measurement: Validity, Reliability, Practicality
      4.2.2. Scaling: Meaning, Classification bases.
      4.2.3. Scaling Techniques: Rating Scales, Ranking Scales.

5. **Testing of Hypotheses** (07)
   5.1. Hypothesis: Meaning, Sources, Importance & Types of Hypothesis
   5.2. Criterion of Good Hypothesis
   5.3. Procedure for Hypotheses Testing
   5.4. Flow Diagram for Hypotheses Testing
   5.5. Level of Significance

6. **Interpretation & Report Writing** (05)
   6.1. Interpretation: Meaning, Techniques, Precautions
   6.2. Organisation Report Writing
      6.2.1. Writing a good report, Critical elements of a report,
6.2.2. Steps, Layout of the Research Report
6.2.3. Types of Research Reports

**REFERENCE BOOKS:**

1. Business Research Methodology – Shrivastav - TMH
7. Management Research Methodology – Krishnaswamy, Sivakumar, Mathirajan – Pearson Education
10. Doing Data Analysis with SPSS by Carver, Nash – BROOKS/COLE Cengage Learning
1. **Insurance Claims**:  
   a) Loss of Stock  
b) Loss of profit --- Theory & Practical Problems  
   Lectures:08

2. **Holding Company**:  
   Accounts of Holding Company, Preparation of consolidated Balance Sheet of Holding company with two subsidiaries --- Theory & Practical Problems  
   Lectures:08

3. **Liquidation of company**:  
   Preparation of statement of affairs and deficiency account as per company law. Theory & Practical Problems  
   Lectures:08

4. **Accounts of Insurance Company**:  
   General Insurance Accounts- Preparation of Revenue Accounts, Profits & Loss Accounts & Balance Sheet. --- Theory & Practical Problems  
   Lectures:08

5. **Govt. Accounting System**:  
   Lectures:08

6. **Accounting Standards**:  
   A.S.4 Contingencies & events occurring after the Balance Sheet dates  
   A.S. 11 The effects of changes in Foreign Exchange Rates  
   A.S.12 Accounting of Government Grants  
   A.S. 29 Provisions, Contingent Liabilities & Contingent Assets  
   Lectures:08

**REFERENCE BOOKS:**

1. Shukla&Grewal, Advance Accounts ( S. Chand & Co. Ltd New Delhi)  
2. Jain &Narang, Advance Accounts (Kalyani Publisher - Ludhiana)  
3. Haneef, Mukhrjee, Modern Accountancy vol-I (Tata Mcgraw Hill Publication.)  
5. Dr. L.S. Porwall, Accounting Theory- (Tata Mcgraw Hill Publication.)  
6. R.K. Lele ,Accounting Theory- (Himalaya Publishers)  
8. Rup Ram Gupta,Advanced Accountancy
9. H. Chakraborty, Advanced Accountancy

10. R.L. Gupta, Advanced Accountancy

11. Dr. Ashok Sehgal & Dr. Deepak Shegal, Advance Accounting – (Taxmann, New Delhi)

1. Dr. S.N. Maheshwari, Corporate Accounting- (Vikas Publication House Pvt. Ltd)
North Maharashtra University, Jalgaon  
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COMMERCE & MANAGEMENT FACULTY  
New Syllabus: M.Com (w.e.f. June -2011)  
SEMESTER: I Specialization Paper: I  
104 B) Advanced Cost Accountancy  
Semester Pattern: External Marks 60 +Internal Marks 40 = Maximum Total marks: 100 lectures: 48

<table>
<thead>
<tr>
<th>Topic</th>
<th>Lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Introduction</strong></td>
<td>08</td>
</tr>
<tr>
<td>Cost Accountancy:- Evolution, Definition, Objectives, Importance, scope, advantages, limitations, qualities of good cost accounting system, essential factors for installing a cost accounting system, relationship between cost accounting, financial accounting, management accounting &amp; financial management</td>
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</tr>
<tr>
<td><strong>2. Materials</strong></td>
<td>08</td>
</tr>
<tr>
<td>Importance of material control, material procurement procedure &amp; documentation, material issue procedure &amp; methods of pricing, material storage &amp; record, inventory control- stock levels &amp; economic ordering quantity, ABC analysis, perpetual inventory system, accounting &amp; control of waste, scrap, spoilage &amp; defectives [including advanced practical problems]</td>
<td></td>
</tr>
<tr>
<td><strong>3. Labor</strong></td>
<td>08</td>
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<td>Factors for the control of labor cost, Attendance &amp; Payroll procedures- time keeping &amp; time booking methods, idle time, over time &amp; night shift allowance, labor turnover- meaning, causes, effects, remedies, &amp; measurement. Different methods of wage payment-qualities of sound wage payment system &amp; incentive systems, profit sharing &amp; co-partnership schemes, Absorption of Wages &amp; its different methods. [including advanced practical problems]</td>
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<td><strong>4. Overheads</strong></td>
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<td>Meaning &amp; classification of overheads by function &amp; by nature, accounting &amp; control of manufacturing overheads- steps for allocation &amp; apportionment &amp; reapportionment of overheads, methods of absorbing overheads to various products or jobs, treatment of under absorbed &amp; over absorbed overheads, accounting &amp; control of administrative overheads, accounting &amp; control of selling &amp; distribution overheads, treatment of certain items in costing- interest &amp; financial charges, depreciation, packing expenses, fringe benefits, bad debts, training expenses, canteen expenses, expenses of welfare activities, night shift allowance. [Including advanced practical problems]</td>
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<td><strong>5. Cost Sheet &amp; quotations</strong></td>
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<td><strong>6. Life Cycle Costing</strong></td>
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</tbody>
</table>
Note: 40% marks for theory & 60% marks for practical problems

REFERENCE BOOKS:

1. Cost Accounting by B K Bhar
2. Cost Accounting by N K Prasad
3. Cost Accountancy by Jawaharlal - TMH
4. Cost Accounting Principles & Practice by Nigam & Sharma
5. Cost Accounting Principles & Practice by M N Arora
6. Cost Accounting Principles & Practice by S P Iyenger
7. Cost Accounting Principles & Practice by P K Ghosh
8. Cost Accounting Principles & Practice by B S Khanna
9. Cost Accounting by Jain & Narang
10. Cost Accounting by S N Maheshwari
11. Practical Costing by Ahuja, Khanna & Pandey
North Maharashtra University, Jalgaon  
(NACC Accredited 'B' Grade University)  
COMMERCE & MANAGEMENT FACULTY  
New Syllabus: M.Com  (w.e.f. June -2011)  
SEMMESTER: I Specialization Paper: I  
104 C) Human Resources Management

Semester Pattern: External Marks 60 + Internal Marks 40 = Maximum Total marks: 100 lectures: 48

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<td>b) Approaches and Challenges of HRM in Indian Context.</td>
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<td>d) Human Resource Policies and Environment</td>
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<td>e) Entry of female employees in the workforce, Employee leasing, Contract Labor, Global Competition.</td>
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<td>b) Career Planning - Meaning, Process and Importance</td>
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<td>c) Career Development - Concept, Elements and Process</td>
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<td>d) Pre-requisites for the success of Career Planning and Career Development</td>
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<td>e) Factors affecting on Career Planning and Career Development.</td>
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<td>3) Training and Development</td>
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<td>e) Methods of Executive Development</td>
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<td>f) Stress – Meaning, Causes in effects of stress on Executive</td>
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<td>4) Performance Appraisal &amp; Merit Rating</td>
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<td>a) Concept, Objective and Methods of Performance Appraisal.</td>
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<td>5) Morale</td>
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<tr>
<td>e) Morale and Productivity</td>
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</table>

REFERENCE BOOKS:
8. ManushyabalVyavasthapanVaAudyogikSambandha - Dr.MadhuriMitra
1. **Introduction to Marketing Research**  
   Lectures: 06  
   a. Role of marketing research in marketing - Scope and obstacles in acceptance  
   b. Implications of marketing research on marketing mix  
   c. Limitations of marketing research – ethics in marketing research.  
   d. Prominent Market research agencies in India - Jobs in marketing research  

2. **Market Intelligence**  
   Lectures: 08  
   a. Marketing intelligence – Marketing Decision Support System components  
   b. Scope and Significance of Marketing Intelligence in decision making  
   c. Market potential analysis, methods. Sales analysis by – territory, product, customer and size order  
   d. Quality and quantity of Market Information – value of information – Decision tree and Bayesian analysis concept – types of market information.  

3. **Marketing Research Process**  
   Lectures: 10  
   a. Research process – problem formulation  
   b. Hypothesis statement – characteristics of a good hypothesis, preparing research proposal.  
   c. Research designs – Exploratory designs - Focus groups and experience surveys,  
   d. Qualitative research techniques – depth interview and projective techniques. Causal research – experimental designs – internal and external validity of experiments.  

4. **Market Information**  
   Lectures: 06  
   a. Various sources of market Information – Methods of collecting Market Information - Secondary data sources, problems of fit and accuracy. Shop and retail audits,  
   b. Readership surveys and viewer ship surveys, Syndicated services.  

5. **Application of Marketing Research**  
   Lectures: 12  
   a. Applications of Marketing Research: Cluster analysis for identifying market segments, Conjoint analysis for Product research, Multi-dimensional scaling,  
   b. Discriminate analysis and perceptual mapping for Brand positioning research,  
   c. Advertising research – copy testing, media selection, media scheduling, Market and Sales Analysis,  
   d. Sales forecasting – objective and subjective methods, Test marketing, Industrial vs consumer marketing research.
6. **I.T. Enabled Marketing**
   a. Web based marketing research - using the internet for collection of data

**REFERENCE BOOKS:**
2) Marketing Research –Aakar, Kumar, Day
3) Marketing Research – Thomas C. Kinnear
4) Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn
6) Marketing Research – Beri - TMH
7) Business Research Methods – Cooper- TMH
8) Marketing Research – Burns and Bush- Pearson
9) Marketing Research – Luck and Rubin – Prentice Hall Publications
10) Marketing Research by D.M. Sarawte – Everest
11) Marketing Research by S.L. Gupta – Excel Books
12) Marketing Research – Suja Nair – Himalaya
13) Marketing Reserch by RamanujMajumdar- New age International