

**NORTH MAHARASHTRA UNIVERSITY,
JALGAON**

IDEAL (External Mode) Department

**SYLLABUS FOR
M.COM.-1ST YEAR**

PAPER-1-ECONOMICS OF INDUSTRIES & ENVIRONMENT

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. i. The Nature And Type Of Investment Decision
 - ii. ii. Preparation Of Tie Profile Of A Project
 - iii. iii. Methods Of Project Evaluation
 - iv. 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

4. Industrial Labor

- 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

5. Environment, Ecology & Biosphere)

- a. Introduction, Concept of – Environment, Natural Balance & Energy, Ecology & Ecosystems
- b. Man & Environment: Aspects of Environmental Imbalance
 - i. Change in Structure of Earth's surface
 - ii. Change in the Composition of Biosphere
 - iii. Change in the energy balance of Environment
- c. Introduction to the Kinds of Ecosystem – Natural & Artificial

6. Resources

- a. Natural Resources
 - i. Concept of Natural Resources & its Classification
 - ii. Limitation of Natural Resources & hence need for their conservation
- b. Biodiversity & its conservation
 - i. Introduction & Meaning
 - ii. Levels of Biodiversity – Generic, Species & Ecosystem diversity

- iii. Value of Diversity – Consumptive use, Productive use, Social, Ethical or Existence, Aesthetic, Optional, and Ecosystem service value.

7. The Environment & Development

- a. Basic issues in Environment & Development
 - i. Sustainable Development & Environmental Accounting
 - ii. Population, Resources & Environment
 - iii. Poverty & Environment
 - iv. Growth versus Environment
- b. The Scope of Environmental Degradation
- c. Rural Urban Development & Environment
- d. The Global Environment: Rain Forest destruction, Green House Gases & Global warming

8. Environmental Economics

- a. Interlink ages between Economy & Environment
- b. Market Failures
- c. Economic Incentives for Environmental Protection
- d. Pollution Taxes for The Efficient control of Pollution
- e. Tradable Pollution Permits
- f. An Economic Analysis for Renewable and Non-renewable Resources
- g. Methods of Valuing Environmental Cost & Benefits
- h. Sustainable Development: Concept, Rules & Indicators
- i. Policy Option in developing & Developed Countries

PAPER-2-STRATEGIC MANAGERMENTS & CASE STUDIES

1. Strategic Management: Overview

- 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

- 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

- a. Strategy Implementation: Aspects, Project & Procedural Implementation, Resource Allocation,
- b. Structural Implementation – Structural Considerations, Structures for Strategy, Organization Design and Change, Organization Systems.
- 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

- a. Strategic Evaluation: Nature, Importance, participants, Barriers
- b. Strategic control and operational controls.
- c. Techniques of a strategic evaluation and control.

Case Studies

Comprehensive cases on various strategic situations based on application of strategic management must be discussed and solved, based on topics covered in paper No 102

PAPER-3-RESEARCH METHODOLOGY IN COMMERCE & MANAGEMENT

1. Research Methodology

- 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

- 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

- 3.1. Sampling Terminology, Steps in Sampling Design, Criterion of selecting sampling procedure
- 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

- 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

- 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

- 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
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PAPER-4- ADVANCED ACCOUNTANCY

1. Insurance Claims:

- a) Loss of Stock b) Loss of profit --- Theory & Practical Problems

2. Holding Company:

Accounts of Holding Company, Preparation of consolidated Balance Sheet of Holding company with two subsidiaries --- Theory & Practical Problems

3. Liquidation of company:

Preparation of statement of affairs and deficiency account as per company law. Theory & Practical Problems

4. Accounts of Insurance Company:

General Insurance Accounts- Preparation of Revenue Accounts, Profits & Loss Accounts & Balance Sheet. --- Theory & Practical Problems

5. Accounts of Electricity Company:

Double Account System- Revenue Account, Net Revenue Account,- Capital Account- Balance Sheet - Practical Problem & Theory

6. Branch Accounts:

Foreign Branch only - conversion of Trial Balance into Head Office currency- preparation of Foreign Branch Trading & Profit & Loss Account & Balance Sheet – Practical Problems & Theory

7. Accounting of Price Level Changes:

Inflation Accounting - Need, Objectives, and Limitations- related theories- Practical Problems.

8. Departmental Accounts:

Preparation of Trading & Profit & Loss Account in columnar form and consolidated Balance Sheet. Practical Problems & Theory

9. Accounting of Construction Contracts.

Introduction - Accounting Treatment- Percentage of completion method- completed contract method- provisions for foreseeable losses- principles to be followed while taking credit for profit of incomplete contracts- valuation & disclosure of work in progress- escalation clauses- Preparation of Contract Account -- A.S. 7 Practical Problems & Theory

10. Accounting Standards:

A.S. 3 Cash Flow Statement
A.S. 7 Accounting for Construction Contracts
A.S.13 Accounting for Investment
A.S. 14 Accounting for Amalgamation

OR

PAPER-4- HUMAN RESOURCES MANAGEMENT

1) Introduction to Human Resource Management

- a. Meaning, objectives, function and importance of HRM
- b. Approaches and Challenges of HRM in Indian Context.
- c. Organization of HR Dept.
- d. Human Resource Policies and Environment -
- e. Entry of female employees in the workforce, Employee leasing, Contract Labor, Global Competition.

2) Procurement

- a. Human Resource Planning - Meaning, Objective, Needs and Features.
- b. Career Planning - Meaning, Process and Importance
- c. Career Development - Concept, Elements and Process
- d. Pre-requisites for the success of Career Planning and Career Development
- e. Factors affecting on Career Planning and Career Development.

3) Training and Development

- a. Concept, Objectives and Importance of Training
- b. Identification of Training Needs.
- c. Types and Methods of Training
- d. Designing and Evaluation of Training Programmes.
- e. Methods of Executive Development
- f. Stress – Meaning ,Causes in effects of stress on Executive

4) Performance Appraisal & Merit Rating

- a. Concept, Objective and Methods of Performance Appraisal.
- b. Importance of Performance Appraisal
- c. Modern Techniques of Performance Appraisal
- d. Measures for making Performance Appraisal Effective.
- e. Merit Rating - Promotions, Transfers, Job Evaluation, Job Enrichment, Job Rotation.

5) Morale

- a. Concept and Definition of Morale.
- b. Determinants of Morale
- c. Effects of Low and High Morale
- d. Measures for Improvement in Morale
- e. Morale and Productivity

6. Human Resource Development -

- a. Concept, Scope and features of HRD
- b. Needs, objectives and importance of HRD
- c. Functions of HR Manager
- d. Special features of Human Resources
- e. Difference between concepts -HRM & HRD

7. Compensation and Management

- a. Meaning, objective and components of compensation
- b. Needs and importance of sound salary administration
- c. Some wage issues in India
- d. Concept and objectives of Labor Welfare
- e. Function and Duties of Labour Welfare Officer
- f. Role and functions of Trade Unions
- g. Concept and Methods of workers Participation in Management

8. Human Relation and Motivation

- a. Motivating Factors
- b. Theories of Motivation
- c. Human Relation Problems
- d. Measures to improve Human Relations
- e. Communication and Human Relations
- f. Employer and Employee Relations - Contribution of Hawthorne Experiment - Pistberg Experiment

9. Retirement / Retrenchment Strategy -

- a. Retirement - Kinds of Retirement, Voluntary Retirement Scheme (VRS), Resignation, Discharge, Dismissal, Suspension, Lay off.
- b. New Concepts in Human Resource Management
 - i) Human Resource Information System
 - ii) H.R Audit
 - iii) Downsizing
 - iv) Concept of E-Recruitment and E-Training
 - v) Concept of Talent Management

Bibliography:

Paper I :

- **Industrial Economics:** Donald H.Hay ,Oxford
- **Industrial Economics:** R.R.Barthawal, Wiley
- **Industrial Economics:** Francis Cherunilam, Himalaya
- **Industrial Economics:** Singh &Siddhu,Himalaya
- **Industrial Economics:** Shrivastava, S.Chand
- **Indian Economy:** R.Datta (61 Th Ed.),S.Chand
- **Indian Economy:** Mishra &Pury, Himalayar.(27 Th Ed.),
- **The Indian Journal Of Industrial Relations:** A Review Of Economic &Social; Development , Shri Ram Centre For

- Industrial Relation & Human Resources, 4 SafdarHasmiMarg, New Delhi-110001(Ijir Online –
- Www.Irhrjournal.In)
- **An Introduction To Industrial Economics:**P.J.Divine,R.M.Jones,N.Lee,W.J.Tyson,George Allen &Unwin (1976)
- Education(2003)An Introduction to Environmental Management by Dr.Anand S. Bal – Himalaya Publishing House
- Environmental Studies by Dr. S.T. Ingale, Prof. S.R. Patil, Prof. B.J. Jadhav, Dr.Mrs.G.K.Rane, and Dr. S.R. Thorat – Prashant Publications, Pune.
- Indian Economy by Dr Mishra & Puri – Himalaya Publishing House
- Environmental Economics: Charles D.Kolstand, Oxford (2006)
- Environmental Economics: Nick Hanley,Josant,Shorren & Ben White, Mac-Millan (1997)
- Economic Development : Michel P.Todaro & Stephene Smith(8th Ed) S: Pearson

Paper II :

- Business policy and Strategic Management - AzharKazmi-TMH
- Marketing Strategy &Compitative Positioning by Hooley – Pearson Education
- Business policy and Strategic Management : Concepts and Applications,- Gupta, Gollakota, Shrinivasan-Prantice Hall India
- Strategic Management – Hunger, Wheelen – Addison Weesley
- Strategic Management-P.SubbaRao – Himalaya Pub.
- Strategic Management – UpendraKachru- Excel Books
- Strategic Management-Francis Cherunilam – Himalaya Pub Strategic Management-Saloner, Shepard, Podolny
- Strategic Management – B Hiriyappa – New Age International
- Strategic Management – V.S.P. Rao, Harikrishna – Excel Books
- Cases in Strategic Management – Azar Kazami -TMH
- Cases in Strategic Management – Anjali Mittal- TMH
- Business policy and Strategic Management - Azhar Kazmi-TMH
- Marketing Strategy & Competitive Positioning by Hooley – Pearson Education
- Business policy and Strategic Management : Concepts and Applications,- Gupta, Gollakota, Shrinivasan- Prantice Hall India

- Strategic Management – Hunger, Wheelen – Addison Weesley
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- Strategic Management – Upendra Kachru- Excel Books
- Strategic Management-Francis Cherunilam – Himalaya Pub Strategic Management-Saloner, ShepardPodolnyWilley India
- Strategic Management – B Hiriyappa – New Age International
- Strategic Management – V.S.P. Rao, Harikrishna – Excel Books

Paper III :

1. Business Research Methodology – Shrivastav- TMH
2. Research Methodology (Methods & Techniques) – C.R.Kothari - Wiley Eastern Ltd
3. Business Research Methodology – J.K. Sachdeva- Himalaya Publishing House
4. Business Research Method – cooper - TMH
5. Business Research Methods- 7 ed. – William G. Zikmund – Cengage Learning
6. Research Methodology – A.B. Rao - Excel Books
7. Management Research Methodology – Krishnaswamy, Sivakumar, Mathirajan – Pearson Education
8. Methodology And Techniques Of Social Research- Wilkinson & Bhandarkar- Himalaya Publishing House
9. Business Research Methods- Murthy, Bhojanna- Excel Books
10. Doing Data Analysis with SPSS by Carver, Nash – BROOKS/COLE Cengage Learning
11. Business Research Methods- Donald R. Cooper, Pamela S. Schindler- 8/e - Tata McGraw-Hill Co. Ltd.
12. A Research Methodology – Smarth & Siriya – S. Chand & Company Ltd.

Paper IV :

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.)
4. Sr. K. Paul ,Accountancy Volume I & Ii (New Central Book Agency)
5. Dr. L.S. Porwall, Accounting Theory- (Tata Mcgraw Hill Publication.)
6. R.K. Lele ,Accounting Theory-(Himalaya Publishers)
7. B.D. Agarwal, Advanced Financial Accountancy
8. Rup Ram Gupta ,Advanced Accountancym, 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)

OR

Paper IV:

- Human Resource Management - K Ashwathappa - TMH
- Personnel Management - Edwin Flippo, McGraw Hill, International Edition.
- Human Resource Management - Dr.P.C.Pardeshi, 3rd Revised Edition, Nirali Prakashan
- Human Resource Management - C.B.Gupta, Sultan Chand & Co.
- Personnel and Human Resource Management - P.Subba Rao, Himalya Publishing House.
- Human Resource Management - R.S.Dwivedi, Vikas Publishing House Pvt. Ltd.
- Human Resource Management - Anjali Ghanekar, Everest Publishing House
- Manushyabal Vyavasthapan Va Audyogik Sambandha - Dr.Madhuri Mitra
- Dynamics of Industrial Relations in India - C.B.Mammoria, S.Mammoria, Himalya Publishing House.
- Strategic Human Resource Management - Anuradha Sharma, Anuradhakhandekar, Sage Publication
- Human Resource Management □ K Ashwathappa – TMH
- Human Resource Management and Human Relations- Dr.Micheal, Himalaya Publishing House
- Human Resource Management - C.B.Gupta, Sultan Chand & Co.
- Personnel and Human Resource Management - P.Subba Rao, Himalya Publishing House.
- Personnel Management - Edwin Flippo, McGraw Hill, International Edition.
- Human Resource Management - Dr.P.C.Pardeshi, 3rd Revised Edition, Nirali Prakashan
- Human Resource Management - R.S.Dwivedi, Vikas Publishing House Pvt. Ltd.
- Human Resource Management - Anjali Ghanekar, Everest Publishing House
- Manushyabal Vyavasthapan Va Audyogik Sambandha - Dr.Madhuri Mitra
- Human Resource Management - Garry Desslei, Himalya Publishing House.
- Strategic Human Resource Management - Anuradha Sharma, Anuradha khandekar, Sage Publication
- Personnel Human Resource Management - S.P.Robins, Hall of India

**NORTH MAHARASHTRA UNIVERSITY,
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SYLLABUS FOR MCOM 2ND YEAR

PAPER-1-MANAGEMENT ACCOUNTING, PRODUCTION AND OPERATIONS MANAGEMENT

1 Introduction To Management Accountancy

- 1.1 Meaning, Nature, Scope, & significance.
- 1.2 Role & Function of management accountant.
- 1.3 Tools & technique of management accountant.
- 1.4 Financial, Cost and Management Accounting And their inter-relationship accountancy cycle.
- 1.5 Management accountant- qualification, duties and Rights.
- 1.6 Merits & demerits Of management accounting
- 1.7 Use of Computers in management accounting

2 Management Audit

- 2.1 Meaning, nature, objective, scope & importance
- 2.2 Merits and Limitation Of management Audit
- 2.3 Difference Between Management Audit And Statutory audit
- 2.4 Qualification, duties and role of the management auditor.
- 2.5 Drafting reports for managerial effectiveness.

3 Analysis and interpretation of financial statements

- 3.1 Introduction, significance, advantages and limitation Of financial statements.
- 3.2 Tools and techniques Of financial Analysis
- 3.3 Comparative financial Statement and trends ratio or analysis
- 3.4 Inter-firm comparison – requirements, advantages and limitation.

4 Ration analysis

- 4.1 Nature, interpretation, classification of ration.
- 4.2 Advantages, role and limitation of a ration analysis.
- 4.3 Liquidity ratio, activity ratios, profitability and solvency ratio.
(Computation & analysis of ration)

5 Budget & budgetary Control

- 5.1 Meaning, definition and scope of budget and Budgetary Control.
- 5.2 Objective, advantages, limitation, role and significance of budgetary Control
- 5.3 Types of budget- operating, financial and capital budget.
- 5.4 Preparation of flexible budget, production budget, sales budget and master budget.

6 Standard costing and classification of variances

- 6.1 Meaning, definition and scope and standard cost and standard costing.
- 6.2 Merits, significance, limitation of standard costing
- 6.3 Types and concepts of slandered cost, difference between standard costing and budgetary control.
- 6.4 Classification of variance
 - 6.4.1 Material variances
 - 6.4.2 Labor Variances
 - 6.4.3 Fixed And Variable Overheads
 - 6.4.4 Cost variances

7) An Introduction to Production/Operations Management

- 7.1 Meaning & Introduction to Production & Operations Management
- 7.2 Scope of Operations Management w.r.t. Design & Selection of Product,

Selection & Planning for Process as well Layout, Selection of Location, Capacity Planning, Types of Production systems and Operational/Short Term Decisions.

7.3 Criteria of Performance

7.4 Operations Strategy

7.5 Product selection & Product selection Process

7.6 Product development & design – Form & functional Design, Design w.r.t. Cost, Design for Volume w.r.t.

7.7 Repairability, Redesign & Miniaturization.

7.8 The comparison between Product Innovation & Process Innovation.

8) Services

- a) Meaning of Service & Intangibility of Service
- b) Customer's view w.r.t. Service
- c) Comparison between Services & Goods.
- d) Non-inventorability of services & Customer Involvement
- e) Service Matrix & Implications for Operations Policy
- f) Determinants of Service Quality

9) Productivity

- a) Introduction & Meaning of Productivity & Output
- b) The concepts of Inputs & Productivity Measures
- c) The concept of Multi Factor Productivity & Efficiency & Effectiveness
- d) Introduction to
 - i) Business Process Re-engineering(BPR)
 - ii) Benchmarking & its classification
- e) Introduction to various measures to increase Productivity
- f) Meaning of Pursuit of Excellence

10) Supply Chain Management (SCM)

- a) Introduction & tools for SCM
- b) Outsourcing
 - i) Business Process Outsourcing (BPO)
 - ii) Make or Buy
 - iii) Quality considerations
 - iv) Quantity considerations
 - v) Cost considerations
 - vi) Service considerations
 - vii) Other considerations
 - viii) Sub-contracting
- c) Purchasing Management
 - i) Introduction & Meaning
 - ii) Objectives of Purchasing
 - iii) Principles of Purchasing

iv) Steps in Purchasing procedure

1. Supply Management

Introduction to sources of supply

Development of approved list of supplier/vendor

Introduction to Evaluation & Selection of Supplier/vendor

2. Buyer Seller Negotiations

Introduction

Objectives of Negotiations

Need for the Negotiations

Area of Negotiation

Principles of Negotiation

The Strategy & Tactics of Negotiation process

Introduction to Legal environment w.r.t Negotiation

11) Materials Management

a) Concept, Importance & Functions of Inventory Management

b) Various Costs associated with Inventory

c) The concepts of – EOQ & Safety/Buffer stock

d) Classification of Materials – ABC, VED, FSN, SDE & HML

e) Latest terminology in Inventory management – JIT & its philosophy, Kanban

f) Concepts of Materials Requirement Planning (MRP), Master Production Schedule (MPS) & Bill of Materials (BOM).

REFERENCE BOOKS:

- | | | |
|---|---|-----------------------------|
| 1. Management Accounting -
Principal Of Management
accounting | - | M.Y. Khan & P.K. Jain - TMH |
| 2. Management Accounting -
Fundamental Of Management
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| 3. Management Accounting -
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| 9. Management Accounting - | - | Murphy |
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1. Production & Operations Management – S.N. Chary – Tata McGraw Hill
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3. Production & Operations Management – K.Ashwathappa& K. ShridharBhat - Himalaya
4. Production & Operations Management – UpendraKachru – Excel Books
5. A Modern Approach To Operations Management – Dr Ram Naresh Roy – New Age International



1) Introduction

- a) Definition of O.B,
- b) Key elements of O.B.
- c) Nature & Scope of O.B.
- d) O.B. Process
- e) Disciplines contributing to O.B.
- f) Emerging challenges and opportunities for O.B.

2) Individual Perspective

- a) Personality. Concept. Determinants and Types, How Personality influences O.B
- b) Attitudes. Types, Components & Functions. Attitudes & O.B.
- c) Job Satisfaction.
- d) Perception. Definition, Basic Elements, Factors Influencing Perception, Attribution.
- e) Learning. Meaning. Determinants, Principles, Learning & Behaviour

3) Interpersonal Relationship

- a) Developing interpersonal relations
- b) Conflict. Meaning, Sources, Types.
- c) Intrapersonal Conflict - Role Identity, Role Perception, Role Expectation, Role Conflict.
- d) Interpersonal Conflict (Transactional Analysis and Johari Window)
- e) Aspects of Conflict (Functional and Dysfunctional)
- f) Conflict Management

4) Group Dynamics

- a) Groups in Organization, Nature, Membership,
- b) Process of Group Development, Types of Groups, Group structure
Group Norms, Group Conformity, Group Cohesion, Group Size,
- c) Group Think, Group Shift.
- d) Group dynamics & Inter-group dynamics

5) Motivation

- a) Meaning
- b) Types of Motives
- c) Theories of Motivation
 - i) Mashlow's Hierarchy of needs Theory
 - ii) Theory X and Theory Y
 - iii) Motivation-Hygiene Two Factor theory
 - iv) Vroom's Expectancy theory
 - v) McClelland's Needs Theory

- vi) Goal Setting Theory
- d) Motivation applied - Financial and non-Financial motivators
- 6) Leadership**
 - a) Meaning , Functions, Styles, Traits of Leadership
 - b) Theories of Leadership
 - i) Likert's System of 4
 - ii) Path Goal Theory
 - iii) Charismatic Leadership Theory
 - iv) Transformation Leadership Theory
 - v) Ohio State Leadership Quadrants and Management Grids

BOOKS

1. Organisation Behaviour - Margie Parikh, Rajen Gupta- Tata McGraw Hill
 2. Organization Behavior –S.S. Khanka, S.Chand& Sons
 3. Organization Behavior – Suja R. Nair, Himalaya Publications
 4. Management & OB – Jayantee Mukherjee-Saha, Excel Books
 5. Organization Behavior –Fred Luthans- Tata McGraw Hill
 6. Organization Behavior –Stephen P . Robbins, Pearson
 7. Organization Behavior – Schernerhorn, Hunt, Osborn, Willy India
 8. Organization Behavior – K. Ashwathappa, Himalaya Publications
 9. Organization Behavior – Nelson & Quick, Cenage Learning
 10. Human Behavior at Work –Keith Devis- TMH
-

PAPER-3- ENTREPRENEURSHIP DEVELOPMENT

1. Introduction to Entrepreneurship:

Definition - Concept - Theories of entrepreneurship - Classification and types of entrepreneurs -

Entrepreneurial traits Entrepreneurial Motivation. Entrepreneurship Environment: Social - Cultural - Political

- Natural - Geographic - Technological - Economic - Environment and its impact on Entrepreneurship.

2. Institutions in aid of entrepreneurs:

Entrepreneurship Training Institutions. Methods of training, Management Development Institutes – National

Institute of Entrepreneurship and Small Business Development, Entrepreneurship Development Institute of

India. Institutes of Entrepreneurship Development.

3. Problems of Entrepreneurship:

Globalization and challenges before the Indian Entrepreneurs Environment and responsibility of Entrepreneurs.

4. Location and ownership of an Enterprise:

Introduction - Need and importance of enterprise location - Steps in enterprise location - selection of region, selection of community - optimum selection of site, selection of ownership, Organization structure.

5. Role of institutions

Role of financial institutions in the development of the entrepreneurship:

IDBI, ICICI, SIDBI, SFC, IFCI & Venture capital. **Role of institutions in entrepreneurship development:** DIC, EDII, SISI, NIESBUD, NEDB, TRYSEM.

6. Influences on Entrepreneurship Development:

Entrepreneurial Traits, External Influences on Entrepreneurship Development, Socio-Cultural, Political, Economical and Personal; Corporate Entrepreneurship, Entrepreneurial Success and Failure: Reasons and Remedies.

REFERENCE BOOKS:

3. Dynamics of Entrepreneurial Development and Management –Vasant Desai - Himalaya
4. Entrepreneurship – PoornimaCharitimath- Pearson
5. Entrepreneurship Management – Hisrach - TMH
6. Entrepreneurial Developments in India - Dr. C.B. Gupta &Dr. N.P. Srinivasan – Sultan Chand

7. Developing Entrepreneurship - UdaiPareek and T.V. Rao
8. Entrepreneurship Developments - Bhanushali
9. Neeta Boparikar – Entrepreneurship Development and Project Management, Himalaya Pub.House, Delhi.
10. Prasama Chandra, Projects – Planning, Analysis, Selection, Implementation and Reviews, Tata McGraw-Hill, 1996. P.C.Jain (ed.), Handbook for New Entrepreneurs, EDII, Oxford University Press, New Delhi, 1999.
11. P.Saravanavel, Entrepreneurial Development, Ess Pee kay Publishing House, Chennai – 1997



PAPER-4. ADVANCED ACCOUNTANCY

1. Introduction

Auditing concepts Basic Principles governing an audit- Relationship of auditing with other disciplines -Audit Programme - Vouching – Verification and Valuation.

2. Auditing and Assurance Standards

Overview-Standard setting process-Role of International Auditing and Assurance Standard Board and Auditing and Assurance Standard Board in India.

3. Risk Assessment and Internal Control

Evaluation of internal control procedures; techniques including questionnaire; flowchart; internal audit and external audit, coordination between two.

4. Audit of Limited Companies

Preliminaries to the audit of limited company-Audit of share capital transactions, Debentures and other transactions-Audit report with special reference to CARO 2003 *Profit and divisible profit-Dividends- Investigation under Companies Act, 1956.

5. Audit Committee and Corporate Governance

Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution-Powers of Audit Committee-CEO/CFO Certification to Board-Report on Corporate Governance.

6. Audit under Computerized Information System (CIS) Environment

Special aspects of CIS Audit Environment need for review of internal control. Use of Computers for Audit purposes; audit tools, test packs, computerized audit programmes; Special aspects in Audit of E-Commerce Transitions.

7. Tax Audit

Tax audit U/s 44 AB of Income Tax Act, 1961-Audit Programme-from 3 CA, 3 CB and 3 CD.

8. Internal Audit.

Nature, Scope and purpose of Internal Audit-Review of internal control-Areas of internal audit-purchase, sale, cash bank transactions-Internal audit report

9. Audit of Banks

Salient features of Enactments affecting Banks-Bank Audit, its approach-Steps in Bank Audit-Checking of Assts and Liabilities-Scrutiny of Profit & Loss items. Audit Report of Banks.

10. Audit of Cooperative Societies

Maharashtra State Co-op Act 1960 and Multistate Co-op. Societies Act 2002. Special features of Audit of Co-operative Societies. Audit Report of Cooperative Societies.

11. Audit of Specialized Units

Special features of audit of educational institutions, Hotel, Club, Hospital, charitable trusts, Public Sector undertaking.

12. Government System of Audit

Funds maintained by Government for meeting expenditure and receipts-

Structure of financial administration in India- Objects of Government audit- Role of Controller and Auditor General of India- Audit of receipt, expenditure, sanctions,- Public Accounts Committee- Audit of departmental commercial undertaking- Audit of Local bodies.

REFERENCE BOOKS:

1. Spicer and Peglar : Practical Auditing
2. Kamal Gupta : Contemporary Auditing
3. R.C. Saxena : Auditing (Himalaya)

4. Basu : Auditing
 5. JagdishPrasad : Auditing : Principles
 6. M.D.Paula : The Principles of Auditing
 7. B.N. Tondon: A Handbook of Practical Auditing
 8. The Institute of Chartered Accountants of India: Auditing assurance Standards
 9. Kamal Gupta : Contemporary Auditing.
R.C. Saxena : Auditing (Himalaya)
 10. Basu : Auditing
 11. B.N. Tondon: A Handbook of Practical Auditing
 12. Anil Roy Chaudhari : Modern Internal Auditing
 13. V.S. Agarwal : Internal Auditing
 14. George Koshi : Tax Audit Manual (Taxmann, New Delhi)
 15. The Institute of Chartered Accountants of India : Guidance note on Tax Audit U/s 44 AB of the Income Tax Act
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OR

PAPER-4. HUMAN RESOURCES MANAGEMENT

1) Industrial Relations

Meaning, scope, objectives, Effects of poor Industrial Developing
importance; Relations; sound
industrial relations; Patterns & Policies adopted in industrial
relations in India;

2) Industrial Discipline

Concept, object, Importance, Principles, & Approaches of Discipline; The Red Hot Stove Rule; Disciplinary Action, Misconduct, Procedure of inquiry.

3) Industrial Disputes

Meaning, Forms of Industrial Dispute; Causes of Industrial Dispute; Consequences of Industrial Dispute; Dispute Settlement Machinery; Industrial Disputes in India; Prevention of Industrial Disputes

4) Grievance Procedure

Employee Grievance: Meaning, Nature, & Causes; Steps in grievance settlement; grievance machinery; Mediation- Types and essentials of

mediation Conciliation- Meaning, Types; preliminary steps towards conciliation; Conciliation Officer- Qualities of a conciliator, role of conciliator; Conciliation procedure. Arbitration- Meaning, Types, Procedure. Adjudication- Meaning, three tier system of adjudication.

5) Trade Unionism

Meaning, Types of Trade Union, role of Trade Union; Recognition of Trade Union; Trade Union Movement in India; Problem of trade unions in India; Measures for strengthening T U White Collar & Managerial Trade Unions: Growth, Need & Nature of Managerial TU

6. Factories Act, 1948

Object & Definitions, Health & Safety related Provisions;
Welfare Provisions; Offences & Penalties

7. Apprentice Act, 1961

Object & Definitions; Obligation of employers, Obligations & Rights of apprentices; Contract of Apprenticeship

8. Minimum wages Act, 1948

Object, Applicability & definitions; fixation of minimum rate of wages; Procedure for fixing and revising minimum wage, Offences & Penalties; Obligations of Employers

9. Payment of wages Act, 1926

Object, Applicability & definitions; Time of payment of Wages; Deductions from wages Obligations of Employers & Employees; Offences & Penalties

10. Workmen's Compensation Act, 1923

Object, Scope & definitions; Liability of employers ; Amount of Compensation; Obligations of Workmen & Employer;
Distribution of Compensation; Occupational diseases ; Penalties

11. Employees state insurance Act, 1948

Object, Scope & definitions; Obligations of Contribution; Benefits to Employers & Employees; employees

REFERENCE BOOKS:

- 1) Industrial Relations by Arun Monappa – Tata McGraw Hill
- 2) Industrial Relations Trade Union & Labour Legislations by PRN Sinha & Shekher – Pearson

- 3) Industrial Relations & Labour Laws by B.D.Singh- Excel books
 - 4) Dynamics of Industrial Relations by C.B.Mamoria; Himalaya Publishing House
 - 5) Industrial Relations of Developing Economy by Bishwanath Ghosh- Himalaya
 - 6) Human Resource Management by K.Ashwathappa – Tata McGraw Hill
 - 7) Essentials of HRM & IR by P SubbaRao – Himalaya
 - 8) Human Resource Management by S.S.Khanka; S. Chand & Co. Ltd. New Delhi.
 - 9) Labour Laws by B.D.Singh – Excel Books
 - 10) Industrial Jurisprudence and Labour Legislation by A.M.Sharma – Himalaya Publications
 - 11) Elements of Mercantile Law by N.D.Kapoor – Sultan Chand & Sons
 - 12) Industrial Relations, Trade Unions & Labour Legislation by PRN Sinha, InduSinha, SeemaShekhar
 - 13) Labour Laws – Bare Acts**
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