

**SARDAR PATEL UNIVERSITY  
VALLABH VIDYANAGAR**



**Programme: M.COM. (CBCS)  
Syllabus with effective from: 2018-19  
Semester: IV**

<b>COURSE CODE: Career Planning-II</b>		
<b>COURSE TITLE: PB04ACOM21</b>		
<b>Objective:</b> To impart values and soft skills to make students ready for industry / corporate careers		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>1</b>	<b>Thinking and Reasoning</b> Introduction- Nature and types of Thinking- Concepts- Reasoning- Theories of Factors related to Thinking- Attribution and its impact on Thinking- Problem Solving	<b>25%</b>
<b>2</b>	<b>Assertiveness and Emotional Intelligence</b> Introduction of Assertiveness – Nature and Types of Assertiveness – Types of Behaviour – Assumptions and Rights in Interpersonal Communication – Skills in Assertiveness – Strategies to Become Assertive – Characteristics of and Assertive Person Nature and Significance of Emotional Intelligence – Scope and Types – Correlates of EI – Strategies to enhance EI	<b>25%</b>
<b>3</b>	<b>Team Building</b> Significance, Nature and Need of Team Building – Difference Between Team and Staff – Stages of Team Building – Types of Teams – Effectiveness – Guidelines for TB – Factors Responsible for Resistance to TB – Agenda for TB	<b>25%</b>
<b>4</b>	<b>Personal Effectiveness Enhancement</b> 7C’s Model for Professional Excellence – The 50 New Rules of Work – Professional Etiquettes and Manners – Effective Negotiation Skills – Creative Problem Solving.	<b>25%</b>

**Basic Text & Reference Books:**

- Joshi Gangadhar (2016), Campus to Corporate, Sage Publication India Pvt Ltd, New Delhi.
- Wadkar Alka ((2016), Life Skills for Success, Sage Publication India Pvt Ltd, New Delhi.

**SARDAR PATEL UNIVERSITY**  
**Programme: M.COM. (CBCS)**  
**Syllabus with effect from: Nov/ Dec 2018**  
**M.Com Semester – IV**

<b>TITLE OF COURSE: Knowledge Management - II</b>		
<b>COURSE CODE : PB04ACOM22</b>		
<b>Objective:</b> To develop limitless horizons & boundless vision for management of twenty-first century organization		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>01</b>	<b>MANAGEMENT IN FUTURE:</b> Introduction Challenges Before Future Managers Tasks of Management Managerial Process in Future Managerial Obsolescence A Flexible System of Management	<b>25s%</b>
<b>02</b>	<b>INTERNATIONAL MANAGEMENT:</b> Concept of Multinational Corporation Stages and Forms of International Business Reasons for Growth of Multinationals Criticism of Multinationals Concept of International Management Environment of International Management Managerial Functions at International Level Global Executives Trends in International Management	<b>25%</b>
<b>03</b>	<b>CRISIS MANAGEMENT:</b> Introduction Concept of Crisis Management Causes of Crisis Crisis Management Behaviour Crisis Management Techniques Developing a Crisis Management Programme Qualities of a Crisis manager Can You Cope with Crisis? Points to Remember	<b>25%</b>
<b>04</b>	<b>CORPORATE GOVERNANCE &amp; SUPERVISION:</b> Concept of Corporate Governance Need and Significance of Corporate Governance Fundamental Principles of Corporate Governance Corporate Governance in India Meaning of Supervision Responsibilities of a Supervisor Qualities of a Good Supervisor Functions of a Supervisor	<b>25%</b>

**Basic Text & Reference Books:**

- Gupta C. B., Management Theory and Practice, Sultan Chand & Sons, New Delhi
- Bhanushali S. G., Managing Twentyfirst Century Organisation, Himalaya publishing House, Mumbai
- Elias M. A. and Hassan M. G., Knowledge management, Pearson Education, India
- Debowski Shelda, Knowledge management, Wiley India, New Delhi

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**Semester: IV**

<b>COURSE TITLE: Leadership Skill -II</b>		
<b>COURSE CODE: PB04ACOM23</b>		
<b>Objective:</b> To empower the students with skills of leadership.		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>01</b>	<p><b>Participative Leadership &amp; Empowerment</b></p> <p>Nature of Participative Leadership</p> <ul style="list-style-type: none"> <li>➤ Varieties of Participation</li> <li>➤ Benefits of participative leadership</li> <li>➤ Objectives of different participants</li> </ul> <p>Normative Decision Model</p> <ul style="list-style-type: none"> <li>➤ Decision acceptance and Quality</li> <li>➤ Situational Variables</li> <li>➤ Decision Rules</li> </ul> <p>Guidelines for Participative leadership</p> <ul style="list-style-type: none"> <li>➤ Diagnosing decision situation</li> <li>➤ Encouraging participation</li> <li>➤ Limitation of Participative Decision-Making</li> </ul> <p>Perceived Empowerment &amp; Empowerment Programs</p>	<b>25%</b>
<b>02</b>	<p><b>Contingency Theories &amp; Adaptive Leadership</b></p> <p>General Description of Contingency Theories</p> <ul style="list-style-type: none"> <li>➤ Types of variables</li> <li>➤ Casual effect of Situational variables</li> </ul> <p>Early Contingency Theories</p> <ul style="list-style-type: none"> <li>➤ Path- Goal theory</li> <li>➤ Leadership substitute theory</li> <li>➤ Situational Leadership theory</li> <li>➤ The LPC Contingency Model</li> <li>➤ Cognitive Resource theory</li> </ul> <p>Multiple-Linkage Model, Weaknesses in Contingency Theories, Guidelines for Adaptive leadership</p>	<b>25%</b>
<b>03</b>	<p><b>Strategic Leadership in Organizations</b></p> <p>Determinants of organizational performance</p> <ul style="list-style-type: none"> <li>➤ adaption to the environment</li> <li>➤ Efficiency and Process Reliability</li> <li>➤ Human Resources &amp; Relations</li> <li>➤ Competitive strategy</li> <li>➤ Management programs, systems and structures</li> </ul> <p>How leader influence organizational performance, Situations affecting strategic leadership, Executive teams, Emerging conceptions of organizational leadership, Guidelines for strategic leadership</p>	<b>25%</b>
<b>04</b>	<p><b>Cross-culture Leadership &amp; Diversity</b></p> <p>Introduction to cross-culture leadership, Cultural influences on leadership behaviour</p> <p>Cultural Value Dimension &amp; Leadership</p> <ul style="list-style-type: none"> <li>➤ Power distance</li> <li>➤ Uncertainty Avoidance</li> </ul>	<b>25%</b>

	<ul style="list-style-type: none"> <li>➤ Individualism vs. Collectivism</li> <li>➤ Gender Egalitarianism</li> <li>➤ Performance orientation</li> <li>➤ Human orientation</li> <li>➤ Culture Clusters</li> </ul> <p>Gender &amp; Leadership</p> <ul style="list-style-type: none"> <li>➤ Sex-based Discrimination</li> <li>➤ Theories of Male Advantage</li> <li>➤ Theories of Feminine Advantage</li> <li>➤ Glass Ceiling</li> <li>➤ Identifying Causes and Reducing Discrimination</li> </ul> <p>Managing Diversity</p>	
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**Reference Books:**

- Gary Yukl & Nishant Uppal, Leadership in Organisations, Pearson (8<sup>th</sup> Edition), New Delhi (2013).
- T. Ramasamy, Principles of Management, Himalaya Publishing House, New Delhi (2009).
- Prasad L. M., Organisational Behaviour, Sultan Chand & Sons, New Delhi (2011).
- P. Guggenheima & M. Diana Szule, Understanding Leadership Competencies, Viva Books, New Delhi.

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**Syllabus with effect from: Nov/ Dec 2018**  
**Semester: IV**

<b>COURSE TITLE: Research Methodology - II</b>		
<b>COURSE CODE: PB04CCOM21</b>		
<b>Objective:</b> To provide the students an understanding of research techniques.		
Unit	Description in Detail	Weightage
<b>01</b>	<p><b><u>Collection of data</u></b></p> <p><b>(A) Primary Data :</b></p> <p>Personal interview  Telephone interview  Mail &amp; Self administered questionnaire  Schedule v/s Questionnaire</p> <p><b>(B) Secondary Data:</b></p> <p>Advantages of secondary data  Sources of secondary data  Classification &amp; Limitations</p>	<b>25%</b>
<b>02</b>	<p><b>Processing and Data Analysis</b></p> <p>Processing Operations  Some Problems in processing  Elements &amp; Types of Analysis  Statistics in research</p>	<b>25%</b>
<b>03</b>	<p><b>Analysis of Variance (ANOVA)</b></p> <p>What is ANOVA?  Basic principles of ANOVA techniques  t- test  Short-cut method for one way ANOVA  Two way ANOVA</p>	<b>25%</b>
<b>04</b>	<p><b>Research Report</b></p> <p>Significance of research report  Types of research report  Steps of research report  Precautions for research report  Synopsis of research report  Limitations of research report  Plagiarism  Research paper publication process</p>	<b>25%</b>

**Basic Text & Reference Books**

1. Kothari, C. R. (2009), Research Methodology, Vikas Publishing House, New Delhi.
2. Zikmund, William G. (2009), Business Research Methods, Cengage Learning India Private Ltd., New Delhi.
3. Sachdeva, J.S. (2008), Business Research Methodology, Himalaya Publishing House, New Delhi.

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<b>COURSE TITLE: Entrepreneurship Development - II</b>		
<b>COURSE CODE: PB04CCOM22</b>		
<b>Objective:</b> To understand the basic concept of project management		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>1.</b>	<b>Entrepreneurial Motivation</b> <ul style="list-style-type: none"> <li>• Concept</li> <li>• Internal Motivating Factors</li> <li>• External Motivating Factors</li> <li>• Achievement Motivation</li> <li>• Motivational Stories of Successful Entrepreneurs</li> </ul>	<b>25%</b>
<b>2.</b>	<b>Project Management</b> <ul style="list-style-type: none"> <li>• Concept of Project,</li> <li>• Classification of Project</li> <li>• Project Life Cycle</li> <li>• Aspects of Project</li> </ul>	<b>25%</b>
<b>3.</b>	<b>Project Identification and Formulation</b> <ul style="list-style-type: none"> <li>• Concept of Project Identification</li> <li>• Importance of Project Identification</li> <li>• Concept of Project Formulation</li> <li>• Stages of Project Formulation</li> </ul>	<b>25%</b>
<b>4.</b>	<b>Project Report and Project Appraisal</b> <ul style="list-style-type: none"> <li>• Concept of Project Report</li> <li>• Importance of Project Report</li> <li>• format of Project Report</li> <li>• Concepts of Project Appraisal</li> <li>• Stages of Project Appraisal</li> </ul>	<b>25%</b>

**Basic Text & Reference Books**

1. Dynamics of Entrepreneurship and Management  
Vasant Desai, H.P.House, New Delhi, 2016
2. Entrepreneurial Development  
Gupta and Srinivasan, Sultan Chand and Sons, New Delhi, 2014
3. Business Environment  
Dr. K. Ashwathappa H.P.House, New Delhi 2016

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<b>COURSE TITLE: Financial Management II</b>		
<b>COURSE CODE: PB04CCOM23</b>		
<b>Objective:</b> The objective of this course is to acquaint students with the Indian financial system, Investment environment, stock markets and application of security analysis and portfolio management.		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>01</b>	<b>The Investment Environment and Stock Markets</b> Overview of Indian Financial System : Functions, Financial Concepts, Weakness; Organization of Stock Exchanges in India, Stock Exchange: Concept, Functions, Regulation and Reforms, New Issue Market and Secondary Market, Stock Exchanges in India – NSE, BSE Various Securities and their characteristics, Stock Market Terminology, Role and Powers of SEBI, Deficiencies and Defects of Stock Markets, Method of Trading in Stock Exchange, On-line Trading	<b>25%</b>
<b>02</b>	<b>Fundamental Analysis</b> Introduction to Fundamental Analysis, Economic Analysis : Tools, Industry Analysis : Tools, Company Analysis : Du Pont Analysis, Going beyond the numbers, Technical Analysis : Concept, Distinction between Fundamental and Technical Analysis, Basic premises of Technical Analysis, Charting : The basic tool of Technical Analysis, Price and Volume Charts - Bar charts, Line charts/Line and volume charts, Candlestick chart, Point and figure chart, Limitations of Technical Analysis	<b>25%</b>
<b>03</b>	<b>Security Analysis</b> Meaning of Security Analysis, Factors affecting Security Prices, Concepts of Value, Basic Valuation Model, Bond Valuation, Basic Bond Valuation Model, Bond Value Theorems, Yield to Maturity, Bond values with Semi-annual Interest, Present Value of Preference Shares, Valuation of Equity-Dividend Capitalization approach, Single Period Valuation, Multiperiod valuation, Valuation with Normal as well as Supernormal growth, Earnings capitalization approach, Linkages between share price, earnings and dividends	<b>25%</b>
<b>04</b>	<b>Portfolio Management</b> Introduction, Traditional Versus Modern Portfolio Analysis, Growth investing, Value investing, Markowitz Theory, Return and Risk of Portfolio, Measurement of Portfolio Risk, Efficient Portfolio Risk, Diversification of Risk, Capital Asset Pricing Model, Examples Based on CAPM, Arbitrage Pricing Theory, Random Walk theory, Efficient Market Hypothesis	<b>25%</b>



**Reference Books:**

1. Kishore .R.M, *Financial Management*. Taxmann's Publications.
2. Gordon E. and Natarajan. K., *Financial Markets and Services*, Himalaya Publishing House.
3. Bhalla V.K., *Investment Management*, S.Chand Publications.
4. Singh Preeti, *Portfolio Management*, Himalaya Publishing House.
5. Madhumati, Rangarajan, *Investment Analysis and Portfolio Management*.
6. Security Analysis and Portfolio Management - Punithavathy Pandian, Vikas Publishing House Pvt Ltd
7. Investment Analysis and Portfolio Management - Prasanna Chandra, McGraw Hill
8. Investment Analysis and Portfolio Management – M Ranganatham, R. Madhumathi, Person

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<b>COURSE CODE: Corporate Accounting -II</b>		
<b>COURSE TITLE: PB04ECOM21</b>		
<b>Objective:</b> To Impart the Advanced Level Knowledge of Corporate Accounting		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
1	<b>Financial Statement Analysis – Using of Techniques (Theory and Example):</b> Objectives of Financial Statement Analysis, Standards of Comparison, Sources of Information, Quality of Earnings, Techniques of Financial Statement Analysis <ul style="list-style-type: none"> <li>• Horizontal analysis</li> <li>• Trend analysis</li> <li>• Vertical analysis</li> <li>• Ratio analysis</li> </ul>	<b>25%</b>
2	<b>Analysis and Interpretation of Financial Statements (Theory and Example):</b> <b>Use and Rationale of Ratios</b> <ul style="list-style-type: none"> <li>• Liquidity Ratios, Leverage Ratios,</li> <li>• Turnover Ratios, Profitability Ratios,</li> <li>• Valuation Ratios, Du-Pont Analysis.</li> </ul>	<b>25%</b>
3	<b>Final Accounts of Insurance Companies as per The Insurance Act 1938) (Theory and Example):</b> <ul style="list-style-type: none"> <li>• Introduction and Insurance Business in India</li> <li>• Appointment of Ombudsmen</li> <li>• Insurance Regulatory and Development Authority of India (IRDA)</li> <li>• Financial Statements of Insurance Business</li> <li>• Important terms, Life Insurance and General Insurance</li> </ul>	<b>25%</b>
4	<b>Final Accounts of Banking Companies as per The Banking Regulation Act 1949 (Theory and Example):</b> <ul style="list-style-type: none"> <li>• Legal Requirements</li> <li>• Preparation of Profit and Loss Account</li> <li>• Comments on P&amp;L Items</li> <li>• Preparation of Balance Sheet</li> <li>• Comments on Balance Sheet Items</li> <li>• Accounting Policies of Banking Sector</li> <li>• Accounting Treatment of Various P&amp;L and Balance Sheet Items</li> </ul>	<b>25%</b>

**Reference books:**

1. Maheshwari S N and Maheshwari S K : Corporate Accounting : Vikas Publishing House Pvt Ltd
2. Ghosh T. P. (2007), Accounting Standards and Corporate Accounting Practices, Taxmann Allied Services (P.) Ltd., New Delhi.
3. Gupta R. L. and Radhaswamy M. (2006), Advanced Accountancy, Vol.II, Sultan Chand & Sons, New Delhi.
4. Narayanswamy R. (2007), Financial Accounting: A Managerial Perspective, Prentice Hall of India Private Ltd., New Delhi.

5. Relevant Literature published by the Reserve Bank of India (RBI)
6. Relevant Literature published by Security Exchange Board of India (SEBI)
7. Relevant Literature published by IRDA

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**Semester: IV**

<b>COURSE TITLE : Consumer Behaviour</b>		
<b>COURSE CODE: PB04ECOM22</b>		
<b>Objective:</b> The Course helps the students to know the various types of consumer behaviour and attitude and the influencing factors.		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>1</b>	<b>Consumer Behaviour &amp; Market segmentation</b> Concept of Consumer Behaviour What is Market Segmentation? Market Segmentation and Product Differentiation Benefits of Market Segmentation Cost of Market Segmentation Requisites of Sound Marketing Segmentation	<b>25%</b>
<b>2</b>	<b>Consumer Attitudes and Consumer Behaviour</b> Concept of Attitude Characteristics of an attitude Functions of Attitude Sources of Attitude Development Structure of Attitude and Structural Models	<b>25%</b>
<b>3</b>	<b>Group Influences on Consumer Behaviour</b> Reference Group Influences Family Buying Influences Family Lifecycle Buying Influences Socio-Cultural Influences	<b>25%</b>
<b>4</b>	<b>Consumer Satisfaction and Consumer Behaviour</b> Concept Factors Influencing consumer Satisfaction Measurement of consumer Satisfaction Types of Information and Feed-back Methods of Measurement Measures of consumer Satisfaction Sources of consumer Dissatisfaction Ways of Enhancing Satisfaction	<b>25%</b>

## **References:**

### **Books**

1. Vyas Shyam Babu, *Consumer Behaviour*.
2. Sontakki C.N. : *Consumer Behaviour*.
3. Schiffman and Leslie Azar Kanuk, *Consumer Behaviour*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. Loudon D. L. and Della Bitta A. J., *Consumer Behaviour – Concepts and Applications*, 1984, McGraw Hill.

### **Journals**

1. Indian Journal of Marketing Management, New Delhi.
2. Marketing Master Mind, ICFAI Publication.

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**Semester: IV**

<b>COURSE TITLE: Strategic Human Resource Management</b>		
<b>COURSE CODE: PB04ECOM23</b>		
<b>Objective:</b> To make aware the students about new trends, strategies and horizons in the field of HR		
Unit	Description in Detail	Weightage
<b>1</b>	<b>Introduction:</b> Nature of Strategic HRM, Strategic HRM versus Conventional HRM, Role of HR in Strategic Management: Environmental Scanning, Strategy Formulation, Implementation and Evaluation, Barriers to Strategic HRM	<b>25%</b>
<b>2</b>	<b>Leadership:</b> Leader versus Manager – Concept and Significance, Different Powers of a Leader and Guidelines for use. Theories of Leadership <ul style="list-style-type: none"> <li>• Trait Theory</li> <li>• Behaviourial Theory</li> <li>• Contingency/Situational Theory</li> </ul> Modern Theories of Leadership <ul style="list-style-type: none"> <li>• Charismatic Leadership Theory</li> <li>• Transformational Leadership Theory</li> </ul> Leadership styles based on Traditional Theories Leadership Styles based on Modern Theories Leadership Lessons from Mount Everest	<b>25%</b>
<b>3</b>	<b>Recent Techniques in HRM:</b> Employees for Lease, Moon Lighting by employees: Blue Moon to Full Moon, Dual Career Groups, Flextime and Flexiwork, Training and Development: Organisation’s Educational Institutes, Management Participation in Employees’ Organisations, Consumer Participation in collective bargaining,	<b>25%</b>

	Collaborative Approach, Employee's Proxy, Human Resource Accounting, Organizational Politics, Exit Policy and Practice, Future of HRM	
<b>4</b>	<b>Ethics in HRM:</b> Nature of Ethics, Myths about Ethics Why is Ethics Important? Ethical Dilemmas, HR Ethical Issues, Managing Ethics: Code of Conduct, Ethics Committees, Ethics Training Programmes, Different ways of Resolving Ethical Issues in general	<b>25%</b>

**Basic Text & Reference Books:**

1. K. Aswathappa, "Human Resource Management – Text Cases", Tata McGraw Hill Companies, New Delhi, 7<sup>th</sup> Reprint 2008.
2. L. M. Prasad, "Organisational Behaviour", Sultan Chand and Sons, New Delhi, 4<sup>th</sup> Edition – Reprint 2008.
3. P. Subba Rao, "Personnel and Human Resource Management – Text and Cases", Himalaya Publishing House, Mumbai, 4<sup>th</sup> Edition 2009.
4. S. S. Khanka, "Human Resource Management- Text and Cases", Sultan Chand and Sons, New Delhi, First Edition – Reprint 2008.
5. S. V. Gnakar and C. B. Mamoria, "Personnel Management: Text and Cases," Himalaya Publishing House, Mumbai, 28<sup>th</sup> Edition 2008.

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**Semester: IV**

<b>COURSE TITLE: Strategic Financial Management-II</b>		
<b>COURSE CODE: PB04ECOM24</b>		
<b>Objective:</b> To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation		
Unit	Description in Detail	Weightage
<b>01</b>	<b>Capital Structure Theories (Theory and Examples):</b> Assumption & Significance Concept of Optimum Capital Structure, Net Income Approach Net Operating Income Approach Traditional Approach Modigliani & Miller Approach	<b>25%</b>
<b>02</b>	<b>Capital Structure Planning &amp; Policy (Theory):</b> Capital Structure Planning and Policy – Elements of Capital Structure – Framework for Capital Structure (The FRICT Analysis) – Approaches to establish target capital structure – Practical considerations in determining capital structure – Manager’s Attitude towards debt	<b>25%</b>
<b>03</b>	<b>Dividend Theories (Theory and Examples):</b> Walter’s Model Gordon’s Model Modigliani – Miller’s Model <b>Problem.</b>	<b>25%</b>
<b>04</b>	<b>Dividend Policy Decision (Theory):</b> Forms of Dividend payment Variables influencing Dividend Decision Share Split Buyback of Share	<b>25%</b>

**Reference Books:**

Financial Management, I M Pandey, Vikas Publications  
Financial Management : Prasanna Chandra, McGraw Hill  
Financial Management : Khan & Jain, McGraw Hill  
Fundamentals of Financial Management: Van Horne, Prentice Hall  
e-Finance – ICAI UNIVERSITY  
Strategic Financial Management – Dr J B Gupta, Taxmann  
Strategic Financial Management – Ravi M. Kishore, Taxmann



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<b>COURSE CODE: Indirect Taxes-II</b>		
<b>COURSE TITLE: PB04ECOM25</b>		
<b>Objective:</b> To acquire working knowledge of Goods and Services Tax (GST).		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
1	<b>Returns Procedures and Documentation</b> <ul style="list-style-type: none"> <li>• Tax Invoice / Bill of Supply – Features and Components</li> <li>• Debit and Credit Notes – Need and Formats</li> <li>• E&gt;Returns – All related Returns</li> <li>• Calculation of Tax liability and Payment of Tax</li> <li>• Examples or Case Studies wherever applicable</li> </ul>	<b>25%</b>
2	<b>Imports, Exports, Special Economic Zones (SEZ) and Refunds provisions</b> <ul style="list-style-type: none"> <li>• Import, Definition, Levy, Customs Levy</li> <li>• Input Tax Credits on Imports</li> <li>• Exports, Deemed Exports, Duty Levy, Zero rated Goods and Services,</li> <li>• Returns and Options</li> <li>• Special Economic Zones Act (SEZ Act) 2005</li> <li>• Refunds – Criteria, Eligibility and Process</li> <li>• Examples or Case Studies wherever applicable</li> </ul>	<b>25%</b>
3	<b>Accounts and Audit under GST Regime</b> <ul style="list-style-type: none"> <li>• Accounting and changes from current system of accounting.</li> <li>• Book-keeping process and Impact (practical example under tally software)</li> <li>• Auditing provisions</li> <li>• Demand Raising and Recovery Provisions</li> <li>• Examples or Case Studies wherever applicable</li> </ul>	<b>25%</b>
4	<b>Offences, Penalties and Prosecution</b> <ul style="list-style-type: none"> <li>• Offences under GST regime</li> <li>• Penalties on Non-Compliance</li> <li>• Procedures for Penalty and Prosecution</li> <li>• Compounding of Offences</li> <li>• Appeals and Revision</li> <li>• Advance Rulings</li> <li>• Examples or Case Studies wherever applicable</li> </ul>	<b>25%</b>

**Basic Text & Reference Books:**

- Agrawal Raj K CA and Agrawal Shivangi CA – Taxmann’s GST for CA Intermediate – Taxmann Publication (P) Ltd
- Datey V S - GST Law & Practice with Customs and FTP – Taxmann Publication (P) Ltd
- Nitya Tax Associates - Basics of GST – Taxmann Publication (P) Ltd
- Singh Awdhesh – GST Made Simple – Centax Publication

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<b>Course Title: Entrepreneurship Management</b>		
<b>Course Code: PB04ECOM26</b>		
<b>Objective:</b> To provide conceptual clarification to small scale industry and the stages involved in the establishment of small business. To understand various problems face by entrepreneurs.		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>01</b>	<b>Setting up of Small Enterprise</b> <ul style="list-style-type: none"> <li>• Location of Enterprise.</li> <li>• Selection of types of Ownership Organization.</li> <li>• Incentives and Subsidies.</li> <li>• Export Performance and Trends of Small Enterprises</li> </ul>	<b>25%</b>
<b>02</b>	<b>Enterprise Growth Strategies</b> <ul style="list-style-type: none"> <li>• Growth Sources.</li> <li>• Venture Development Stages.</li> <li>• Management key Factor Growth.</li> <li>• Growth Strategies for Ventures.</li> <li>• Franchising.</li> <li>• Merger and Acquisition.</li> <li>• Moving up the Value Chain and Value Addition.</li> </ul>	<b>25%</b>
<b>03</b>	<b>Problems and Challenges of Entrepreneurship</b> <ul style="list-style-type: none"> <li>• Problems of Entrepreneurship.</li> <li>• Sickness of Small Scale Industries.</li> <li>• Causes and Consequences of Industrial Sickness</li> <li>• Challenges of Entrepreneurship.</li> <li>• Business Failure - Reasons.</li> </ul>	<b>25%</b>
<b>04</b>	<b>Revival, Exit and End of Venture</b> <ul style="list-style-type: none"> <li>• Introduction.</li> <li>• Broad Categories in which Venture can be classified.</li> <li>• Key Strategies for Turning Around a Company.</li> <li>• Liquidation.</li> <li>• Exit Strategies for Entrepreneur.</li> </ul>	<b>25%</b>

**References:**

1. S.P Mishra, pub. By National Institute for Entrepreneurship and Small Business Development (NIESBUD), NSIC-PATC Campus, Okhla
2. Entrepreneurial Development by C.B Gupta and N.P Srinivasan, Publisher Sultan Chand & Sons, 1992 05.
3. Arya Kumar -Entrepreneurship creating and leading an entrepreneurial organization, Pearson Publication
4. Vasant Desai “Dynamics of Entrepreneurial Development and Management” Himalaya Publishing House

**SARDAR PATEL UNIVERSITY**  
**Programme: M.COM. (CBCS)**  
**Syllabus with effect from: Nov/ Dec 2018**  
**Semester: IV**

<b>COURSE TITLE: Quantitative Techniques in Management</b>		
<b>COURSE CODE: PBO4ECOM27</b>		
<b>Objective: To make students familiar with various quantitative techniques that can be further utilized by them in management decisions.</b>		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>01</b>	<b>PROJECT MANAGEMENT: ( PERT AND CPM)</b>  Introduction, Meaning of PERT, Rules of constructing a Network, Network components, Estimate of time of activities, Characteristics, Advantages & Limitations of PERT. Critical Path Method (CPM), Time calculations in network, Determination of Floats: Total Float, Free Float and Independent Float, Difference between PERT and CPM.	<b>25%</b>
<b>02</b>	<b>INVENTORY CONTROL:</b>  The meaning of Inventory Control, Types of Inventory: Movement Inventories, Buffer Inventories, Anticipation Inventories, Decoupling Inventories, Cycle Inventories. Costs associated with Inventory, Concept of EOQ, Deterministic Inventory models without shortages: Economic Order Quantity Model with Constant Demand, Inventory Models under Price breaks and Quantity discount, Simple Applications, ABC and VED analysis of Inventory.	<b>25%</b>
<b>03</b>	<b>DECISION THEORY AND DECISION TREES:</b>  Introduction, Elements of Decision theory, Steps of Decision-Making Process ,Types of Decision-Making Environments,Decision –Making under Uncertainty: (1) Optimistic (Maximax or Minimax) criterion (2) Pessimism( Maximin or Minimax) criterion (3)Coefficient of optimism (Hurwitz)criterion (4) Laplace criterion. Decision-Making under Risk: Expected Monetary Value (EMV), Expected value of Perfect Information (E.V.P.I). Simple Applications based on various criteria. Concept of Decision Trees and its importance in decision making Problem.	<b>25%</b>
<b>04</b>	<b>TOTAL QUALITY MANAGEMENT:</b>  Quality and its Role in Business. Reasons for Change in Quality Management System, Principles of Total Quality Management (TQM), Organizational Changes for Adopting TQM System, Unique Features of TQM System, Tools & Techniques for TQM,	<b>25%</b>

	Set up for Total Quality System in an Organization, Application & Benefits of TQM, Difference between 'Quality' Management and 'Total Quality' Management. Deming's Fourteen Points of Quality Management. Ten Steps of Quality Improvement of Juran.	
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**REFERENCES:**

- (1) J.K. Sharma J.K.: Quantitative Techniques for Managerial Decisions.
- (2) P.C. TULSIAN; VISHAL PANDEY: Quantitative Techniques theory and Problem.
- (3) S.K.MANDAL: "Total Quality Management Principles and Practice"

Vikas Publishing House PVT. LTD

**SARDAR PATEL UNIVERSITY**  
**Programme: M.COM. (CBCS)**  
**Syllabus with effect from: Nov/ Dec 2018**  
**Semester: IV**

<b>TITLE OF PAPER: Regulatory Framework in Banking and Insurance</b>		
<b>PAPER CODE: PB04ECOM28</b>		
<b>Objective:</b> To understand the various product and services in the Life and Non- Life Insurance.		
<b>Unit</b>	<b>Description in Detail</b>	<b>Weightage</b>
<b>1</b>	<b>LAWS RELATED TO BANKING:</b> Banking regulation Act ,1949(with up to date amendments) as per related with licensing of bank, Types of Instruments – Holder and Holder in due course, cheque, Promissory notes, Bills of Exchange Cheques – Crossing – Definition, Types (General and Special) &Effects, Endorsements – Definition, Significance and Types. Valid endorsements, Material Alteration – Meaning, Examples and Effects, Marking – Bouncing – Dishonor of Cheques.	<b>25%</b>
<b>2</b>	<b>OPENING AND OPERATIONS IN BANK ACCOUNTS:</b> Legal framework of Banker-customer relationship, Termination of Relationship, Procedure for opening an account – KYC norms – Nomination Different types of Customers Account – Individual – Joint -Minor Illiterate – Married Woman – Sole Proprietorship – Partnership – Joint Stock Company – HUF – Club and Societies – Trusts, Operations in the account - Standing Instructions, Stop Payment Instructions, Mandate and Power of Attorney, Garnishee Order, CIBIL (Meaning, Need and Importance)	<b>25%</b>
<b>3</b>	<b>IRDA (INSURANCE REGULATORY DEVELOPMENT AUTHORITY):</b> Mission and Composition of IRDA –Duties and powers and Functions of IRDA, Licensing functions of IRDA-Code of Conduct, Qualifications, functions, Validity and Renewal of license applicable to Brokers, Agents and Corporate Agents, Third Party Administrators (TPA) –procedure for obtaining a license – revocation and cancellation, Reinsurance and its mechanism, Insurance Investigator.	<b>25%</b>
<b>4</b>	<b>PROTECTION OF POLICY HOLDERS INTEREST:</b> Free look period –its objective, Matters to be stated in a Life and General Insurance Policy, Claim procedures for Life and General Insurance Policies, Dispute Resolution Mechanism – Consumer protection Act, 1986– Feature and Structure - Appeals and penalties, Ombudsman –Nature of complaints - Pre requisite for filing Complaints	<b>25%</b>

**Evaluation : Internal : 30 Marks (Theory)**  
**: External: 70 Marks (Theory) – Three Hours Examination**

**Basic Text & Reference Books:**

- Banking Law & Practice by P.N. Varshney.
- Practice & Law of Banking by H.R. Suneja.
- Practice & Law of Banking by H.C. Agrawal.
- Commercial Banking Vol. I & II by Indian Institute of Bankers.
- Insurance Principles and Practice by M.N Misra ,S.B.Mishra (S.Chand)
- Banking Lending by Prasad vipradas Himalaya publication house