VIVEKANANDA COLLEGE
OF ARTS, SCIENCE & COMMERCE
(AUTONOMOUS)
ವಿವೇಕಾನಂದ ಕಲಾ, ವಿಜ್ಞಾನ
ಮತ್ತು ವಾಣಿಜ್ಯ ಮಹಾವಿದ್ಯಾಲಯ
(ಸ್ವಾಯತ್ತ)
(A unit of Vivekananda Vidyavardhaka Sangha Puttur ®)
(Re-accredited at 'A' Grade by NAAC) | Recognised as College with Potential for Excellence(CPE) by the UGC, New Delhi

No : VCP/AC/MCOM/2022-23

Date : 30-11-2022

NOTIFICATION

Sub : Approved Syllabus of I and II Sem M.Com for PG Programme under Choice Based Credit System – reg.

Ref : Decision of the Academic Council at its meeting held on 26-11-2022 vide Agenda No : 3 (2022-23)

Pursuant to the above, the Syllabus of I and II Sem M.Com for PG Programme under Choice Based Credit System which was approved by the Academic Council at its meeting held on 26-11-2022 is hereby notified for implementation with effect from the academic year 2022-23 (MCOM 2022/101, MCOM 2022/201)

VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS) NEHRU NAGARA PUTTUR, D.K. 574 203

Principal / President
Academic Council

To:

1) The Chairman/Dean/HOD
2) Controller of Examination
3) Office Copy

VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE
(AUTONOMOUS)
PUTTUR-574203,D.K. KARNATAKA

SYLLABI FOR
POST GRADUATE PROGRAM (PG)
M.COM. CURRICULUM FRAMEWORK
CHOICE BASED CREDIT SYSTEM

M.COM. COURSE STRUCTURE

I & II SEMESTERS
TO BE IMPLEMENTED FROM THE ACADEMIC YEAR 2022-23

POSTGRADUATE DEPARTMENT OF COMMERCE (M.COM)
CENTRE FOR POST GRADUATE STUDIES AND RESEARCH
VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE
(AUTONOMOUS)
PUTTUR-574203, D.K. KARNATAKA

VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE
(AUTONOMOUS)
CENTRE FOR POST GRADUATE STUDIES AND RESEARCH

PUTTUR-574203, D.K. KARNATAKA

SYLLABI
FOR THE YEAR 2022-23 AND ONWARDS

FRAMED UNDER CBCS

POST GRADUATE DEPARTMENT OF COMMERCE (M.COM.)

I & II SEMESTERS

COURSE PATTERN AND SCHEME OF EXAMINATION
PG COURSE (M.COM.)

DR. VIJAYA SARASWATHI B.
CHAIRPERSON
POST GRADUATE DEPARTMENT OF COMMERCE (M.COM.)
CENTRE FOR POSTGRADUATE STUDIES AND RESEARCH
VIVEKANANDA COLLEGE OF ARTS, SCIENCE & COMMERCE
(AUTONOMOUS) PUTTUR-574203, D.K. KARNATAKA

Dept. of Studies and Research in Commerce
CHOICE BASED CREDIT SYSTEM
(Revised Syllabus for the academic year 2019-20)
M.Com Course Structure
Minimum Credits Required for M.Com Degree

	Hard Core Course (HC)		Soft Core Course (SC)		Open Elective Course (OE)		Total	
I to IV Semester	**No. of Papers**	**Credits**	**No. of Papers**	**Credits**	**No. of Papers**	**Credits**	**No. of Papers**	**Credits**
	11	44	09	36	02	06	22	86

Minimum credits to be registered by a student in a normal phase to successfully complete M.Com Degreein four semesters

Semesters	**Hard Core Course**		**Soft Core Course**		**Open Elective Course**		**Total**	
	No. of Papers	**Credits**	**No. of Papers**	**Credits**	**No. of Papers**	**Credits**	**No. of Papers**	**Credits**
I	03	12	02	08	-	-	05	20
II	03	12	02	08	01	03	06	23
III	03	12	02	08	01	03	06	23
IV	02	08	03	12	-	-	05	20
Total	**11**	**44**	**09**	**36**	**02**	**06**	**22**	**86**

1st SEMESTER M.COM*

Subject Code	**Title of the Course**	**HC/ SC/ OE**	**Number of Credits**				**Prescribed Marks**			**Duration of the semester end Exam**
			L	**T**	**P**	**Total**	**IA**	**End Semester Marks**	**Total Marks**	**In Hours**
PGCMS 104	Management Theory and Practice	SC	3	2	-	4	30	70	100	3
PGCMS 105	Business Economics	SC	3	2	-	4	30	70	100	3
	Innovation in Business	SC	3	2	-	4	30	70	100	3
PGCMH 101	Business Statistics	HC	3	2	-	4	30	70	100	3

PGCMH 102	Management Science	HC	3	2	-	4	30	70	100	3
PGCMH 103	Advanced Financial Accounting	HC	3	2	-	4	30	70	100	3

***NOTE: Any two soft core courses or soft core papers shall be selected by the students out of three soft core courses available, at the time of commencement of Ist semester. The department council and affiliated college will announce at the time of beginning of the Ist semester which two soft core papers shall be offered during first semester depending upon the availability of faculty and the demand for the soft core courses. The minimum number of students opting for soft core course should be ten and affiliated college should get prior permission from the department council before offering the soft core courses.**

2nd SEMESTER M.COM**

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
PGCMOE 206	Personality Development	OE	2	2	-	3	30	70	100	3
PGCMS 204	Entrepreneurship Development	SC	3	2	-	4	30	70	100	3
PGCMS 205	Strategic Marketing Management	SC	3	2	-	4	30	70	100	3
	Business, Industry and Commerce	SC	3	2		4	30	70	100	3
PGCMH 201	Business Research Methods	HC	3	2	-	4	30	70	100	3
PGCMH 202	International Business	HC	3	2	-	4	30	70	100	3
PGCMH 203	Advanced Cost Accounting	HC	3	2	-	4	30	70	100	3

***NOTE: Any two soft core courses or soft core papers shall be selected by the students out of three soft core courses offered, at the time of commencement of IInd semester. The department council and affiliated college will announce at the time of beginning of the IInd semester, which the two soft core papers shall be offered during second semester depending upon the availability of faculty and the demand for soft core courses. The minimum number of students opting for soft core course should be ten and affiliated college should get prior permission from the department council before offering the soft core courses.**

3rd SEMESTER M.COM

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
	Personal Savings and Investment Management	OE	2	2	-	3	30	70	100	3
	Artificial and Business Intelligence	HC	3	2	-	4	30	70	100	3
	Business Ethics and CSR	HC	3	2	-	4	30	70	100	3
	E-Commerce	HC	3	2	-	4	30	70	100	3
Optional Stream -1: Financial Management and Investment Science (FMAIS)										
	Optional (FMAIS): Advanced IFRS and Practice	SC	3	2	-	4	30	70	100	3
	Optional (FMAIS): Capital Market Operations	SC	3	2	-	4	30	70	100	3
Optional Stream -2: Human Resource Development and Management (HRDAM)										
	Optional (HRDAM): Human Resource Development	SC	3	2	-	4	30	70	100	3
	Optional (HRDAM): Strategic Human Resource Management	SC	3	2	-	4	30	70	100	3
Optional Stream -3: Banking and Insurance Management (BAIM)										
	Optional (BAIM): Trends in Indian Banking	SC	3	2	-	4	30	70	100	3
	Optional (BAIM): Management of Life Insurance	SC	3	2	-	4	30	70	100	3
Optional Stream -4: Taxation (TXN)										
	Optional (TAX): Direct Taxes	SC	3	2	-	4	30	70	100	3
	Optional (TAX): GST and Custom Duty	SC	3	2	-	4	30	70	100	3

4th SEMESTER M.COM

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
	Retail Management	SC	3	2	-	4	30	70	100	3
	Dissertation	SC	-	4	6	4	-	-	100	-
	Risk and Insurance Management	HC	3	2	-	4	30	70	100	3
	International Financial Management	HC	3	2	-	4	30	70	100	3
Optional Stream -1: Financial Management and Investment Science (FMAIS)										
	Optional (FMAIS): Financial Derivative Markets	SC	3	2	-	4	30	70	100	3
	Optional (FMAIS): Portfolio Management	SC	3	2	-	4	30	70	100	3
Optional Stream -2: Human Resource Development and Management (HRDAM)										
	Optional (HRDAM): Organisational Behaviour	SC	3	2	-	4	30	70	100	3
	Optional (HRDAM): Labour Legislation	SC	3	2	-	4	30	70	100	3
Optional Stream -3: Banking and Insurance Management (BAIM)										
	Optional (BAIM): Financial Services and Institutions	SC	3	2	-	4	30	70	100	3
	Optional (BAIM): Actuarial Management	SC	3	2	-	4	30	70	100	3
Optional Stream -4: Taxation (TXN)										
	Optional (TAX): Corporate Tax Planning	SC	3	2	-	4	30	70	100	3
	Optional (TAX): GST Business Models	SC	3	2	-	4	30	70	100	3

Note: **1) L = Lecture, T = Tutorial, P = Practical**

2) Two hours Tutorial is equal to One hour Lecture

3) Three hours Practical is equal to One hour Lecture, Practical consists of: group discussion, interaction,game play, case analysis, dialogue, debate and one-to-one interaction with the students and so on.

4) Internal Assessment marks should be given on continuous comprehensive assessment basis consisting oftests, seminars, assignments and class performance of the students. At least one test shall be conducted

before end of the respective semesters on the basis of multiple choice objective type questions, covering allthe units of the particular papers.

5) The Minimum marks for multiple choice objective type questions shall be ten marks.

**** OPTIONAL STREAMS:**

Any one optional stream out of four streams available shall be selected by the student at the time of commencement of Third Semester. Once an optional stream has been selected in the third semester, there is no change in the optional stream in the Fourth Semester. The students must take the same optional stream in the Fourth Semester as well. These papers are specialized streams. The department/affiliated colleges will announce at the end of the Second Semester. Soft core optional streams which shall be offered during the Third and the Fourth Semesters, depending upon the availability of faculty members, infrastructure and the demand for soft core streams. The minimum number of students opting for optional streams should be fifteen.

***DISSERTATION:**

A student in the Second Semester (at the end of the Second Semester) shall register for dissertation which carriesfour credits in the Fourth Semester. The workload for dissertation is four hours tutorial per week and six hours practical per week. Practical consists of identification of the topic, field work, collecting secondary data, review of literature, questionnaire and collecting the primary data. A student in the Third Semester shall work the dissertation and in lieu of the Retail Management paper code CMS551 in the fourth semester.

Note: A student can opt for dissertation in lieu of the Retail Management paper code CMS551 in the 4th Semester.

M.Com I Semester
PGCMS 104: MANAGEMENT THEORY AND PRACTICE

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To help students understand the conceptual & strategic Framework of Management.

Unit -1:Development of Modern Management Thought and Patterns of Management Analysis: F.W. Taylor and Scientific Management – Henri Fayol and Principles of Management – Elton Mayo and Hawthorne Experiment – Patterns of Management Analysis – Definitions and Functions of Management – Recent Trends.

Unit -2: **Planning & Organizing:** Types of Plans, Steps in Planning, Decision Making-Process of Decision Making – Types of Decisions, Decision Making under Certainty, Uncertainty and Risk – Modern Approaches to Decision Making.

Organizing - Organization Structure - Mechanistic and Organic – Project and Matrix – Formal and Informal – Chain of Command, Span of Management, Authority, Functional Authority, Power- Line and Staff – Decentralization and Delegation – Recent Trends.

Unit -3: **Human Resource Planning and Development:** Human Resource Planning, External and Internal Sources – Recruitment, Selection, Placement, Training and Development – Performance Appraisal – Internal Mobility in the organization- Recent Trends.

Leadership, Motivation and Communication: Leadership – Concepts- Behaviour and Styles, Situational Approach; Dynamics of Motivation: Theories of Motivation, The

Need Hierarchy - Hygiene Approach – The Expectancy - Theory, The Vroom's Theory, The Porter and Lawler Theory, McClelland's Needs Theory – Motivation and Job Enrichment– Motivation and Morale-Organisational Communication: Communication System – Barriers to Communication – Effective Communication – Recent Trends.

Unit -4: **Control:** Control Process – Critical Control Points and Standards –Requirements of Effective Control – Information System and Control - T.Q.M- Bench Marking and ISO 9000 Series – Kaizen, Just in time, Quality Circles, six-sigma- Recent Trends.

Unit -5: **Strategy:** Levels of Strategy formulation – Approaches to strategic decision making, goals, Mission, purpose and objectives – Strategic Business Unit (SBU), Functional level strategies- Environmental Analysis and Strategy formulation-Components of Environment– Types – Environment Scanning and appraisal, strategic advantage, Analysis and Diagnosis, SWOT Analysis, Strategic Planning process, Types of Strategies: Modernization, diversification, integration, merger, take over and joint strategies; turnaround, divestment and liquidation strategies-process of strategic choice. Industry competitor and SWOT analysis – Factors affecting Strategic Choice, Generic competitive strategy, Tools for strategy formulation –Recent Trends.

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2. Appleby Robert C, Modern Business Administration, Macmillan Harvard Business Review
3. Banerjee Shyamal, Principles and Practice of Management, Oxford and IBH Publishing Pvt. Co. Ltd.
4. Boone and Kurtz, Management; McGraw Hill
5. Burton Gene and Thakur Manab: Management Today, Principles and Practice(Tata McGraw Hill)
6. Dale Earnest, Management Theory and Practice, Tata McGraw Hill.
7. Drucker Peter F, Management; Tasks, Responsibilities, Practices, Allied Publishers
8. Drucker Peter F, The Practice of Management, Allied Publishers
9. George Claude S.(Jr), Management in Industry, (Prentice Hall)
10. Glueck W. F, Management: The Dydon Press
11. Haynes and Massie, Management: Analysis, Concept and Cases
12. Ivanuvich; John and Michuol T Matheson: Organisational Behaviour and Management, Business Publications Inc, Texas
13. James A.F. Stoner, Management – Prentice Hall of India, New Delhi.
14. Koontz Harold and Weihrich Heinz, Management, (Tata McGraw Hill)
15. Koontz Harold, Cyril O Donnell, and Heinz Weihrich, Essentials of Management, Tata McGraw Hill, New Delhi.
16. Koontz Harold and O Donnell Cyril, Management; A Systems and Contingency Analysis of Managerial Functions-McGraw Hill
17. Luthans Fred ; Organisational Behaviour , McGraw Hill, New York.
18. Massie J.L . Essentials of Management, Prentice Hall
19. Mc Farland Dalton E; Management, Collier Macmillan
20. New Men Summer and Warren, Process of Management(Prentice Hall)

21. Newstrom, John W and Keith Davis: Organisational Behaviour; Human Behaviour at work, Tata McGraw Hill, New Delhi.
22. Niles Mary Crushing: The Essence of Management, Orient Longman
23. Prasad Lallan and Gulshan S.S.: Management Principles and Practice, S. Chand
24. Putti, Management: A Functional Approach (SI), McGraw Hill.
25. Robbins ,Stephen P and Mary Coulter; Management , Prentice Hall, New Delhi.
26. Terry George R., Principles of Management: Richard Irwin

M.Com I Semester

PGCMS 105 : BUSINESS ECONOMICS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective:

1) **To provide students an insight to advanced concepts of business economics.**
2) **To help students understand various business economics tools for solving business problems in the changing business environment.**
3) **To enable students to integrate micro and macro economic analysis into business decision/or decision making power.**
4) **Business economics is the application of economic principles and methods to businessdecision making.**
5) **Business economists play an important role in the firms.**

Unit -1: Business Economics and Decision Making: Nature Significance and Scope of Business Economics, Positive and Normative Economics, Role of Business Economists and Responsibilities, Decision Making under Risk and Uncertainty Situations, Risk and Return Analysis, Business Adventures and Business Behaviour, GDP, Core Economic Concepts– Incremental Principle, Opportunity Cost Principle, Discounting Principles Time Value of Money, Equi-marginal Principle and Strategic Business Planning.

Unit -2: Demand Theory Analysis: Individual and Market Demand Functions: Law of Demand, Determinants of Demand –Shift in Demand and Elasticity of Demand, Meaning and Importance, Price Elasticity, Income Elasticity and Cross Elasticity, Change in Demand, Application of Elasticity in Managerial Decisions, Cost Benefit Analysis, Market Failures.

Unit -3: Production Theory Analysis:- Production Function with one, two and multi variable Inputs; Stages of Production; Economics of Scale, Estimation of Production Function, Production Possibility Curve, Cost Theory and Estimation; Economic Value Analysis; Short and Long Run Cost Functions – Nature, Shape and Inter Relationship , Law of variable Proportions, Law of Return to Scale.

Unit -4: Price Theory Analysis: Price Determination under Different Market Conditions and Pricing Practices, Pricing Power, Characteristics of Different Market Structures – Price Determination and Firm's Equilibrium in Short run and Long run under perfect Competition, Monopolistic Competition, Oligopoly and Monopoly Pricing Practices –

Methods of Price Determination, Price Discrimination, International Price Discrimination, Dumping, Transfer Pricing and Profit Management.

Unit -5: **Business Cycles Analysis:** Business Cycles Nature and Phases of a Business Cycle, Game Theory, Information Super Highways, Small-world Model, Theories of Business Cycle – Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks Theories.

References:

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2. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
3. Baya, Micheal R: Managerial Economics and Business Strategy, McGraw Hill Inc. New York.
4. Chopra,O.P: Managerial Economics, Prentice Tata Mc Graw Hill, Delhi
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10. Eaton, B. Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
11. Gough,J. and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
12. Haynes, W.W., V.L.Mote and S.Paul: Managerial Economic Analysis and Cases, Prentice HallIndia, Delhi.
13. Mithani D.M., Macro –Economics: Himalaya Publishing House.
14. Paul G. Keat and Philip K.Y. Young: Managerial Economics: Economics Tools for Today'sDecision Makers: Pearson Education.
15. Peterson, H. Craig and W. Cris Lewis: Managerial Economics, Prentice Hall, Delhi.
16. Salvatore, Dominick: Managerial Economics in a Global Economy, McGraw Hill, New York.
17. Samuelson and William D. Nordhaus: Economics: McGraw Hills.
18. Varian, H.R: International Microeconomics: A Modern Approach, East West Press, New Delhi.
19. Varshney RL and Maheshwari KL: Managerial Economics; Sultan Chand and Sons, NewDelhi.

M.Com I Semester
PGCMH 101 : BUSINESS STATISTICS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To enable the students to acquire knowledge on quantitative analysis and to use statistical techniques for analysis of business data.

Unit -1: Indices, Surds and Binomial Theorem: Laws of Indices and Surds, Operation with Power Functions, Operation on Surd, Rationalising Factor, Root of a Mixed Surd, Binomial Theorem, Position of Terms,Binomial Coefficients.

Unit -2: Arithmetic and Geometric Progressions: Arithmetic Progression (AP), Sum of a Series in AP,

Representation of Terms in AP, Geometric Progression (GP), Sum of a Series in GP, Representation ofTerms in GP.

Unit -3: Time Series Analysis: Meaning, Components, Measurement of Trend, Measurement of Seasonal Variations, De-Seasonalisation of Data, Measurement of Cyclical Variations.

Unit -4: Probability, Random Variables and Theoretical Distributions: Terminology, Schools of Thought on(Approaches to) the Concept of Probability, Permutation and Combination, Theorems of Probability Conditional Probability, Bayes's Theorem, Calculation of Probability, Meaning of Random Variable, The mean of a Random Variable/ The expected Value of a Random Variable, Binomial Distribution and Fitting a Binomial Distribution, Poisson Distribution and Fitting a Poisson Distribution, Normal Distribution and Fitting a Normal Curve.

Unit -5: Statistical Quality Control (SQC): Meaning, Causes of Variation in Quality, The Purpose, Advantage,Theory and Technique of SQC, Process Control: Mean (X-bar) Chart; Range (R) Chart; Fraction (P) Defective Chart; Number Defective (np) Chart; and Number Defective Per Unit (C) Chart.

References:

1. Ajay Goel, Alka Goel: Mathematics and Statistics (New Delhi: Taxmann)
2. Asthana B.N: Elements of Statistics (New Delhi: S. Chand)
3. Elhance D.N: Fundamentals of Statistics (Allahabad: Kitab Mahal)
4. Gupta S.C: Fundamentals of Statistics (Mumbai: Himalaya Publishing House)
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9. Sancheti DC and Kapoor VK: Business Mathematics (New Delhi: Sultan Chand & Sons)
10. Thukral J.K: Mathematics (New Delhi: Taxmann)

M.Com I Semester
PGCMH 102: MANAGEMENT SCIENCE

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To provide an understanding of Management Science techniques used for managerialdecision making.

Unit -1: Introduction: History, Nature, Management Science and Systems Approach, Quantitative Analysis: Model Development; Data Preparation; Model Solution; Report Generation, Phases, Management Science Techniques, Significance of Management Science in Business and Industry, Management Science and Functional Areas of Management, Limitations.

Unit -2: Linear Programming Problem (LPP): Basic Concepts, Model Formulation, Assumptions underlying Linear Programming, Examples on the Applications of LPP, Graphical Method for Solution of LPP, Canonical and Standard Forms of LPP, Simplex Algorithm for Solution of Maximisation and Minimisation LPP : Big-M Method and Two-Phase Method, A Few Special Issues in Linear Programming: Infeasibility; Unboundedness; Redundancy; Alternate Optional Solutions; Degeneracy, Duality in Linear Programming: Construction of a Dual Problem; Shadow Price; The Importance of the Duality Concept; Important Results in Duality.

Unit -3: Transportation Problem: Basic Concepts, Mathematical Model, Relationship to Linear Programming, The Transportation Method, Finding an Initial Feasible Solution: North-West Corner Rule; Least Cost Method, and Vogel's Approximation Method (VAM), Test for Optimality: Stepping Stone Method and the Modified Distribution (MODI) Method, Degeneracy in Transportation Problem, Unbalanced Transportation Problem, Maximisation Case in Transportation Problem.

Unit -4: Assignment Problem: Meaning, Comparison with Transportation Problem, Mathematical Representation of Assignment Model, Formulation of Assignment Model, Hungarian Method for Solution of Assignment Model, Special Cases in Assignment Problems: Maximisation Case; Multiple Optional Solution; Unbalanced Problem; Constrained Assignment Problem.

Unit -5: Network Based Project Scheduling Techniques: Terminologies, Common Errors, Rules for Drawing Network Diagrams, Numbering of Events by Fulkerson's Rule, Critical Path Method (CPM): Characteristics of Critical Path; Finding Critical Path in Large Network Using Forward Pass Computation and Backward Pass Computation; Significance of Critical Path; Slack Time and Critical Path; Activity Float Analysis, Programme Evaluation and Review Technique (PERT): PERT Procedure; Computation of the Variance and Standard Deviation of Activity Times for PERT; Probability Aspects of Project Completion Time, Cost Considerations in PERT/ CPM: Project Cost; Cost Slope; Time-Cost Trade-off; Crashing of Project Time.

References:

1. Aekoff Russell L. and Sasieni Maurice W: Fundamentals of Operations Research (New York: JohnWiley & Sons)
2. Anderson, Sweeney and Williams: An Introduction to Management Science: QuantitativeApproaches to Decision Making (Australia: Thomson South Western)
3. Dannenbring, David G and Starr, Martin K: Management Science: An Introduction (New Delhi:McGraw hill Education)
4. Gupta P.K and Hira P.S: Operations Research (New Delhi: S. Chand & Co. Ltd)
5. Kalavathy S: Operations Research (New Delhi: Vikas Publishing House)
6. Kapoor V.K: Operations Research: Problems and Solutions (New Delhi: Sultan Chand & Sons)
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8. Nagarajan K: Project Management (New Delhi: New Age International)
9. Render, B and Stair, RM Jr: Quantitative Analysis for Management (Boston: Allyn & Bacon, Inc.)
10. Sharma J.K: Operations Research (Bangalore: Macmillan India Ltd.)

11. Sharma S.D: Operations Research (Meerut: Kedarnath Ramnath)
12. Taha, Hamdy A: Operations Research An Introduction (New Delhi: Prentice Hall of India Ltd.)
13. Vohra N D: Quantitative Techniques in Management (New Delhi: Tara McGraw-Hill)

M.Com I Semester

PGCMH 103: ADVANCED FINANCIAL ACCOUNTING

Work load: 3 hours lecture and 2 hours tutorial per week: total 4

creditsObjective:

- To understand and apply financial accounting tools and techniques for managerial decisionmaking.
- To provide students with the knowledge about contemporary issues in accounting
- To enable students to develop insights into financial analysis of business organizations.

Unit -1: Valuation of Goodwill and shares: Factors – Precautions – Need – Methods of Valuation of Shares and Goodwill

Unit-2: Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods of Calculation – Liquidation Expenses – Accounting Treatment.

Unit -3: Accounts of Holding companies: – Requirements – Principles of Consolidation – Consolidated Balance Sheet – Consideration- Estimation – Treatment

Unit -4: Inflation accounting: - Need - Objectives - Adjustments for General Price Level Changes - Current Purchasing Power Accounting and Current Cost Accounting (CPP and CCA) – Preparation of Financial Statements.

Unit -5: Recent Developments In Accounting & Accounting Standards -International Financial Reporting Standards – Indian Accounting Standards – Human Resource Accounting -Social Responsibility Accounting – Environmental Accounting

References:

1. Advanced Accounting by the institute of Chartered accountants of India
2. Anitong Hawkins and Merchant : Accounting – Text and cases, Tata McGraw Hill, New Delhi2009
3. B.K. Banerjee: Financial Accounting, PMI Learning (P) Ltd., New Delhi 2010.
4. M.C. Shukla: Advanced Accounts S. Chand and Co., New Delhi 2009.
5. Mukherjee and M. Hanif: Modern Accountancy, Tata McGraw Hill, New Delhi 2008
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8. RSW Pillai, Bagavathi S. Uma: Advanced Accounting, S. Chand & Co., New Delhi. 2008

9. S.P. Jain and K.L. Narang: Advanced Accounting, Kalyani Publishers, New Delhi 2009.
10. S.P. Jain and K.L.Narang : Advanced Accountancy, Kalyani Publishers, Ludhiana.
11. S.P.Iyengar: Advanced Accounting, Sultan Chand and Sons, New Delhi.
12. Shukla and Grewal : Advanced Accounts, S.Chand and Company Ltd., New Delhi.

M.Com II Semester
PGCMOE 206: PERSONALITY DEVELOPMENT

Work load: 2 hours lecture and 2 hours tutorial per week: total 3 credits

Objective: To enhance the personal and professional effectiveness of the studentsby exposing them to the art and science of self-awareness and development.

Unit -1: Self-awareness and development – self-disclosure, self-discovery, self-awareness, self-analysis, self-knowledge and self-development-Johari Window-Blind self, hidden self, undiscovered self, open self - over-confidence, arrogance, ego, superiority and inferiority complex, introvert Vs extrovert, type-A&B personality, assertiveness Vs submissive behaviour – personal ethics and conscientiousness – observation and persuasive skills – Art of convincing – Handling criticisms and toxic behaviours of others – Adaptability and agility – Self-respect and self-esteem – personal SWOT Analysis. Fear & Phobia – Basic Types: Fear of Poverty, Criticism, failure, ill-health (Hypochondria), loss of love of someone, old age, lossof freedom, death - susceptibility to negative influences (the devil's workshop) - symptoms and cures. Perception – Eye of the beholder – Wrong perceptions and incorrect impressions – perceptual process – selective perception – selective distortion – selective retention – characteristics of the perceiver – perceiving object – situational influences – perception Vs reality – telepathy and sixth sense – Nurturing dreams & hopes – Autosuggestions – Powerful ideas.

Unit -2: Beliefs, values and opinions – Beliefs Vs Faith – Value system – upbringing status and cultural profile – opinion seekers and opinion leaders – Needs, wants, preferences, demands and expectations – comparative satisfaction Vs comparative dissatisfaction – Disappointment and Frustration – Management of frustration, cynicism, skepticism, monotony, fatigue and boredom – Failure – causes and management of failure – failure mode analysis – winners Vs Achievers – management of success – self discipline – 7 habits of highly effective people – Good human being Vs Great human being – process happiness and destination happiness – negative thinking, negative emotions and release of negative energy – Positive psychological strokes – Transaction Analysis – Brain: Left Vs. Right hemispheres of the brain- Master mind
– Balanced mind – Brain-stilling and concentration - Role of subconscious mind – Tranquility – Thinking and thought process – Feelings/ emotions – behavioural intentions – Behavioural patterns – Attitude Vs Behaviour -Consistency Vs Discrepancy hypothesis – Enthusiastic, indifferent, positive, negative and hostile attitudes – Attitudinal restructuring

– behavioural modification – Personal experiences and observations.

Unit -3: Dreams and hopes – Destiny, Fate and luck – coaching, mentoring and counseling – Ladder of inference – Mutual trust, confidence and goodwill – shared vision and determination to excel –perfection Vs Excellence – Execution excellence – Management by alibis – continuous learning and development – Lifelong learning – learning to change, change to learn and learn to learn – Unlearning, relearning, commitment to learning – Slow Vs Advanced Learners – Learning disability and learning disadvantaged people – Kolb's learning cycle and experientiallearning – learning by committing mistakes.

Unit -4: Qualification Vs Competency – ability, capacity, capability – knowledge, attitude, skills, habits & values (KASH-V) – Home, school and social environment – opportunity management – Destination, dedication, direction and devotion – shelf-life of competency – competency profiling, development and matching – Employment Vs. Employability – Aptitude, Aspiration, inspiration and perseverance – patience and persistence – Performance quotient – Intelligence quotient (IQ), emotional intelligence quotient (EQ), spiritual quotient (SQ) – Individual, interpersonal, family, community, social and national harmony – Life satisfaction – Scientific temperament and reasoning ability.

Unit -5: Effective communication skills – oral, written and non-verbal (body language/ kinesics) communication - language skills (vocabulary, grammar, usage) – Art of Listening – barriers to listening – overcoming the barriers to listening – presentation and public speaking skills –

conducting meetings and recording the proceedings – Public relations skills – handling media – Impression management and diplomacy – communication breakdown. Human relations skills – intimacy and rapport – Relationship management – Differences of opinion and strained relations – conflict resolution techniques – win-win, win-lose, lose-lose dyadic interpersonal interactions – negotiating skills – Leadership, trust and teambuilding skills. Decision-making and problem-solving skills-creativity and 'out of box' thinking – 'decisions- actions-consequences' sequential analysis – time management and stress management – work-life balance – yoga and meditation. Self-employment Vs working for others – preparation of resume, curriculum vitae, Biodata - Group discussion skills – Role play – case analysis – In- basket exercise – competing within – art of facing an employment interview – current awareness and updating skills – pen practice – Reading habits – questioning skills – synthesizing ability – Reflective observation and thinking – self-criticism and laughing at oneself.

References:

1. Bhatia Hansraj, 1970: ***Elements of Social Psychology,*** Bombay: Somaiya Publications (P) Ltd.
2. Brown, D & Srebalu, D.J.1988: ***Introduction to Counselling Profession***, Englewood Cliffs:Prentice Hall.
3. Carkuff, R.R, Pierce R, 1978: ***The Art of Helping***; Mumbai: Carkuff Institute of HumanTechnology; Better yourself Books
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8. James C.Collins and Jerry I Porras: ***Built to last***, New York: Harper Collins.
9. Napoleon Hill: ***The Law of Success***, Bangalore: Master Mind Books
10. Napoleon Hill: ***Think and Grow Rich***: New York: Ballantine Books
11. Stephen R.Covery: ***The 7 Habits of Highly Effective People***, London: Simon & Schuster Ltd.

M.Com II Semester
PGCMS 204: ENTREPRENEURSHIP DEVELOPMENT

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To provide an introduction to entrepreneurship and its development process, environment and current scenario in India. To make the students aware of the importance of entrepreneurship opportunities available and challenges faced in the society.

Unit -1: Introduction: Meaning, Definition and concept of Enterprise, Entrepreneurship and Entrepreneurship Development, Evolution of Entrepreneurship, Theories of Entrepreneurship. Characteristics and Skills of Entrepreneurship, Concepts of Intrapreneurship, Entrepreneur v/s Intrapreneur, Entrepreneur Vs. Entrepreneurship, Entrepreneur Vs. Manager, Role of Entrepreneurship in Economic Development, Factors affecting Entrepreneurship, Problems of Entrepreneurship.

Unit -2: **Entrepreneurial Competency and Development:** Meaning and concept of Entrepreneurial Competency, Developing Entrepreneurial Competencies, Entrepreneurial Culture, Entrepreneurial Mobility, Factors affecting Entrepreneurial mobility, Types of Entrepreneurial mobility. Entrepreneurial Motivation: Meaning and concept of Motivation, Motivation theories, Entrepreneurship Development Program: Needs and Objectives of EDPs, Phases of EDPs, Evaluation of EDPs, Startup Entrepreneurship and Practical Expert Entrepreneurs and Sharing Experience.

Unit -3: Institutions and Development of Entrepreneurship: Role of Government in promoting Entrepreneurship, MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centres (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), SIDBI, RUDSET, MFI, SHGS, National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB), Financial Support System: Forms of Financial support, Long term and Short term financial support, Sources of Financial support, MUDRA, Development Financial Institutions, Investment Institutions.

Unit -4: Women and Social Entrepreneurship: Meaning, Characteristic features, Problems of Women Entrepreneurship in India, Developing Women Entrepreneurship in India,

Concept of Social Enterprise and Social Entrepreneurship, Social Entrepreneurs, Sustainability Issues in Social Entrepreneurship, Rural Entrepreneurship, Family Business Entrepreneurship, Concepts of Entrepreneurship Failure, Issues of Entrepreneurial failure, Entrepreneurial resurgence, Reasons of Entrepreneurial Failure, Essentials to Avoid Unsuccessful Entrepreneurship, Business Continuity Management and Sustainability.

Unit -5: Business Ideas, project identification and formulation: Forms of Business Ownership, Issues in selecting forms of ownership, Environmental Analysis, Identifying problems and opportunities, Defining Business Idea, Planning Business Process, Project Management: Concept, Features, Classification of projects, Issues in Project Management, Project Identification, Project Formulation, Project Design and Network Analysis, Project Evaluation, Project Appraisal, Project Report Preparation, Specimen of a Project Report.

References

1. A.K.Rai – Entrepreneurship Development, (Vikas Publishing)
2. Barringer M J - Entrepreneurship (Prentice-Hall, 1999)
3. Couger, C- Creativity and Innovation (IPP, 1999)
4. Holt - Entrepreneurship: New Venture Creation (Prentice-Hall) 1998.
5. Kakkar D N - Enterpreneurship Development (Wiley Dreamtech)
6. Lall &Sahai: Entreprenurship(Excel Books 2 edition)
7. Nina Jacob, - Creativity in Organisations (Wheeler, 1998)
8. R.V. Badi & N.V. Badi - Entrepreneurship (Vrinda Publications, 2nd Edition)
9. Sehgal & Chaturvedi-Entrepreneurship Development (UDH Publishing edition 2013)

M.Com II Semester

PGCMS 205: STRATEGIC MARKETING MANAGEMENT

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: 1) To familiarize students with the advance concept and issues of strategic marketing and enable them to be able to analyze the market environment and develop international marketing strategies for a business firm.

2) To identify the importance and philosophies in Marketing Management

3) To understand the market driven strategies.

Unit -1: **Strategic Marketing Management:** Nature of Strategic Marketing Management, Marketing Philosophies, Advanced Concepts and Approaches, Customer Relationship Marketing- Components of SMM, Brand Loyalty, Brand Positioning, Brand Resonance, Crisis Marketing,Unique Selling Proposition.

Unit -2: **Marketing and Strategy Interface:** Nature of Marketing Environment- Mission and Vision Statements, Marketing Audit and SWOT Analysis-Growth-Share Approaches to Competitor Analysis- Competitive Advantage and Porter's Three Generic Strategies- Strategies for Market Leaders, Followers, Challengers and Nichers- Approaches to Customer Analysis- Factors Influencing Consumer Behaviour- Buying Decision Process- Marketing Myopia and its Dimensions.

Unit -3: **Marketing Mix Strategy:** Marketing Segmentation, R & D Factors in Marketing Prospective, Bases for Segmenting Consumer and Industrial Markets- Market Targeting and Product Positioning-Product Life Cycle- New Product Development Process- Service Marketing, and Service Gaps.

Unit -4: **Promotion Mix Strategy:** Elements in Promotion Mix, Advertising objectives, budget, message, media, and measurement- sales promotion- public relations- personal selling, Event Markets, customer – experience and value creation – Database Marketing.

Unit -5: Strategic Evaluation: Meaning, Objectives and Methods of Strategic marketing Evaluation, Strategic Evaluation -Marketing Control-social marketing-green marketing-global marketing- ethical issues and dilemmas in marketing, Customer – Life time value measurement.

Unit -6: International Marketing: Nature, Importance and Scope of International Marketing, International Distribution and Logistics Management Inventory Management, Advertising,and International Marketing through Internet.

References:

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- William J. Stanton- Michael J. Etzel and Bruce J Walker: Fundamentals of Marketing, McGrawHill International Editions.

M.COM
II Semester
PGCMH 201: BUSINESS RESEARCH METHODS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: The course is envisaged to provide the students with the knowledge and skill related toconduct of research related to business and familiarise the students with the technicalities of executing a research assignment.

Unit -1: Introduction: Meaning of Business Research, Scope of Business Research, Types of Business Research, Theory Building, An Overview of Research Process, Problem Definition and Discovery, Exploratory Research : Secondary Data; Experience Survey; Pilot testing and Pretesting, Research Questions, Research Objectives, The Design of Research: Design Strategies; Sampling Design (Research Population, Sampling, Steps in Sampling Design, Sampling Frame, Sample Size, Probability and Non-probability Sampling Techniques); Measurement and Attitude Scaling, The Sources and Collection of Data: Secondary Data; Observation; Survey; Questionnaires and Interview Schedules, Analysis and Presentation of Data: Descriptive Analysis; Choosing the Appropriate Statistical Technique; Univariate Statistical Analysis (Concept only); Bivariate Analysis (Concept only); Multivariate Analysis (Concept only); Interpretation; The Research Report (Meaning only).

Unit -2: Regression and Correlation Analysis: Meaning of Regression Analysis, Linear and Non-Linear Regression, Regression Equation, Lines of Regression, Estimation Using the Regression Line, The Standard Error of Estimate , Multiple Regression Analysis, Meaning of Correlation Analysis, Significance of the Study of Correlation, Correlation Versus Causation, Types of Correlation, Methods of Studying Correlation: Scatter Diagram Method ; Graphic Method; Karl Pearson's Coefficient of Correlation; Correlation of Grouped Data; Least Squares Method of Studying Correlation; Rank Correlation Coefficient, Probable Error of Correlation Coefficient and Interpreting Coefficient of Correlation, Multiple Correlation Analysis, Coefficient of Determination, Correlation Versus Regression.

Unit -3: Sampling Theory and Statistical Inference: Sampling Theory, The Two Concepts: Parameter and Statistic, Objects of Sampling Theory, Sampling Distribution, The Concept of Standard Error(SE), Point Estimation and Internal Estimation, Ordinary Least Squares (OLS) Method of Estimation, Hypothesis Testing Procedure, Null Hypothesis and Alternative Hypothesis, The Two Mutually Complementary Approaches for Hypothesis Testing: Confidence Interval and Test of Significance, Type I and Type II Errors, Two-tailed and One- tailed Tests of Hypothesis, Sampling of Attributes and Tests of Hypothesis for Attributes, Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Large Samples), Tests of Hypothesis in respect of Samples Concerning Statistics of Variables (Small Samples): The T-Test; Z-Test, The F-Test and Analysis of Variance (ANOVA): One-way and Two-wayClassifications.

Unit -4: Non-Parametric Tests: Meaning of Non-Parametric Tests, Advantage of Non-Parametric Tests, The Chi-square (X^2) Test, The Sign Test, The Mann-Whitney U Test (in case of Large Sample only), the Kruskal – Wallis H Test (in case of Large Sample only), the Runs Test for Randomness (in case of Large Sample only), The Wilcoxon Matched Pairs Signed – Ranks Test (in case of Large Sample only).

Unit -5: The Research Report: The Importance of the Report, Types of Written Research Report, Written Research Report Components, Considerations in the Report-writing Process, Oral Presentation and Considerations in Oral Presentations.

References:

1. Cooper D R and Schindler P.S: Business Research Methods (New Delhi: TATA McGraw Hill)
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3. Gupta S P: Statistical Methods (New Delhi: Sultan Chand and Sons)
4. Gujarati D N, Porter D C and Gunasekar S: Basic Econometrics (New Delhi: TATA McGraw-Hill)
5. Israel D: Data Analysis in Business Research: A Step-by-step Nonparametric Approach (NewDelhi: Response)
6. Kothari C R: Quantitative Techniques (New Delhi: Vikas Publishing)
7. Kothari C R: Research Methodology: Methods and Techniques (New Delhi: New AgeInternational Publishers)
8. Levin R I and Rubin D S: Statistics for Management (New Delhi: Prentice Hall of India)
9. Siegel S: Nonparametric Statistics for the Behavioral Sciences (New Delhi: McGraw HillKogakusha Ltd.)
10. Zikmund W.G: Business Research Methods (Chicago: The Dryden Press)

M.Com II Semester

PGCMH 202: INTERNATIONAL BUSINESS

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective:

1) **Familiarized the students with functions and practice of International business.**
2) **Enable them get global perspective on issues related to FDI, forex market and globalization.**

Unit - 1:**International Business Environment:** Nature, Scope and Importance of IBE, Tariffs and Non-Tariffs barriers. Foreign Trade Policy, Balance of payment and its problems, an over view of International Trade theories.

Unit - 2: **International Business Decisions:** World Trading Environment, Globalisation, Historical Background of Globalisation, Drivers of International Business Decisions, Reasons for the firm to go Abroad, Deciding to go Global, Choosing the Mode of Entry, Strategies for Going International, Globalisation and Developing Countries, The Changing Demographics of the Global Economy the Globalisation Debate Antiglobalisation Protests, Globalization and National Sovereign Globalization and the World's Poor and Managing the Firm in the Global Scenario.

Unit-3: **Managing Global Business Risk:** Enterprise Risk Management, Key Success Involvement

of ERM, Steps in ERM, Strategic Risk Assessment, EXIM policy, Foreign Exchange Management.

Unit -4: **Foreign Exchange Market:** The Functions of the Foreign Exchange Market, The Nature of the Foreign Exchange Market, Capital Flows, Foreign Investment Flows and Barriers, Currency Convertability, Capital Account Convertability, Current Account Convert Ability, Exchange Rate Convertability, Appreciation, Depreciation, Premium and Discount of

Currencies. Foreign Currency Features, Revenues and Pricing Strategies, Purchasing Power Parity Theories, Rupee Dollar Convertability Background, Direct and Indirect Quotes.

Unit -5: **Regulatory Environment of International Business:** International Trading Environment, Bilateral, Trilateral and Multilateral Treaties, International Economic Institutions – GATT, ASB, WTO, BRICS, UNCTAD, IMF, IBRD, International Laws, International Trading Arrangements of India, Pakistan and China. Free Trade Area, Regional Economic Integration.

Unit-6: **Multinationals in International Business:** MNC's and TNC's, Issue in Investment, Technology Transfer, Pricing, Regulations, International Collaboration and Strategic Alliances, Defenders and Critics of MNC's and TNC's Corporate Social Responsibility and Contemporary Developments and Issues in International Business.

References:

1. Akira Takayama – International Trade – (Holt, Rinehart and Winston, Inc, Newyork)- 1972.
2. Anant K Sundaram / J. Stewart Black – The International Business Environment – Text and Cases – Prentice Hall of India – (New Delhi) – 1999.
3. Aswathappa .K, International Business, Tata McGraw Hill Education: Sixth Edition 2015.
4. Charles W.L. Hill: International Business, eighth edition Tata McGraw Hill Education PrivateLtd., 2016.
5. Charles W.L. Hill, Global Business Today: Tata McGraw Hill, sixth edition.
6. Deo Som – Multinational Corporations and Third World – Ashish (New Delhi) 1986.
7. Exchange Rates and Open Economy Macro- Economics – Edited by – Ronald Mac Donald and Mark P Taylor – (Basil Blackwell) 1989
8. Francis Cherunilam – International Business (Second EDITION)- (Wheeler Publishing) – 2001
9. James Taggart - The Essence of International Business – Prentice Hall (New Delhi) – 1995.Neil Wood- The Economics of Multinational Enterprise – Longmen (London)- 1979.
10. Paul Hallwood and Ronald Mac Donald – with contribution from Robert Shaw. (Basil Blackwell) – 1989.
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13. Sanjaya Lall and Paul Streeten – Foreign Investment, Transnational's and Developing Countries – (MacMillan) - 1980
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15. Subba P. Rao – International Business Text & Cases.
16. Virgil Salera – Multinational Business – (Houghton Mifflin Company Boston) – 1969
17. William A. Dymsza – Multinational Business Strategy – McGraw Hill (New York)-1972.

M.Com II Semester

PGCMH 203: ADVANCED COST ACCOUNTING

Work load: 3 hours lecture and 2 hours tutorial per week: total 4 credits

Objective: To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting in order to enable them to apply costing methods and techniques so as to assist management in taking appropriate decisions

Unit -1: Inventory System: Turnover of Material: ABC Analysis; VED Analysis; JIT, Aims and Objectives of JIT, Methodology in Implementation of JIT, Impact of JIT on Production Price. JIT's Effect on Costing System. Material Requirement Planning (MRP-I), Aims, Methodology, Methods of Operations, Requirement for Implementation of MRP-I, MRP-I and Inventory Management. Zero Inventory system.

Unit -2: Process Costing: Comparison of Process Costing and Job Costing, Inter Process Profits, Work in Progress and Equivalent Production.

Unit -3: Marginal Costing and Break Even Analysis: – Calculation and Interpretation of a Break- Even Point and Margin of Safety-Marginal Costing and CVP Analysis – Preparation of Various Breaks Even Charts.

Unit -4: Standard Costing and variance analysis: – Concept of Standard Costs – Uses of Standard Product Costs- Fixation of Standard Costs – Material – Labour – Overhead, Profit and Sales Variances Leading to Decision Making and Reporting.

Unit -5: Managerial Decisions and Cost Accounting: Pricing, Accepting Special Offer, Profit Planning. Make or Buy Decision, Determining Key-Factor, Determining Sales- Mix, Determining Optimum Activity Level, Performance Evaluation, Alternatives Methods of Production, Cost Reduction & Cost Control.

References:-

1) B.S. Khanna, I.M. Pandey, G.K. Ahuja and M.N. Arora – Practical Costing, S.Chand and Company, Ltd., New Delhi.
2) Baneerjee, Cost Accounting-Theory & Practice, Prentice Hall of India, N. Delhi.
3) Dr. S.N. Maheswari – Advanced Cost Accounting, Sultan Chand and Sons, New Delhi.
4) Horngreen C.T.: Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd, NewDelhi.
5) Lal Jawahar.: Cost Accounting, Tata McGraw Hill, New Delhi.
6) N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd. Calcutta
7) Prof. Subhas Jagtap : Practice in Advanced. Costing and Management, Accounting Niraii Prakashan, Pune
8) R.S.N. Pillai and V. Bagavathi – Cost Accounting, S. Chand and Company Ltd. New Delhi.
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13) S.P. Jain & R.L. Narang – Advanced Cost Accounting, Kalyani Pubhshar, Ludhiana.
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