M.Com: CBCS (2018 Course)

Semester II

PGCOM 201: Business Finance II

Total Credit-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

- **1.** Understand the nature, structure and issues in business finance and the financial services in India.
- **2.** Understand the stock exchange and the functioning of BSE and NSE.
- **3.** Understand the foreign capital concept and the new dimensions in business finance of India.
- **4.** Understand the concept of corporate restructuring along with mergers and amalgamations.

5. Stock exchange

- 5.1 Definition, importance, functions
- 5.2 Stock exchanges in India
- 5.3 Working of BSE and NSE
- 5.4 Trading mechanism, depository

6. Foreign capital

- 6.1 Role and importance
- 6.2 Various sources of foreign capital
- 6.3 Foreign direct investments, NRI fund, GDR and ADR issues
- 6.4 Foreign collaborations

7. New dimensions in business finance

- 7.1 Lease financing meaning, importance, types of leasing
- 7.2 Lease v/s buy decision, problems and prospects of leasing in India
- 7.3 Venture capital- concept, process and methods of financing
- 7.4 Development of Venture capital in India
- 7.5 Credit Rating : meaning need credit rating agencies in India methodology of credit rating

8. Corporate restructuring and finance

- 8.1.1 Forms of expansion & diversification
- 8.1.2 Acquisition, takeover & mergers, amalgamation importance Reason for Mergers & Amalgamation
- 4.3 Benefits of Merger & amalgamation.

- 1) P.V.Kulkarni : Business Finance, Himalaya Publishing House.
- 2) K.R.Javeri : Capital Issue -Law and Methodology, M.N.Tripathi Pvt. Ltd.
- 3) I.M.Bholey : Financial Methods and Institutions, McGraw Hills, Delhi.
- 4) K. Bhalla : Invest Management, S.Chand, New Delhi.
- 5) M.Pandey : Financial Management, Vikas Publishing House.
- 6) S.C. Kucchal : Corporation Finance , Chaitanya Publishing House , Allahabad.
- 7) F.W.Paish : Business Finance.
- 8)Dr.M.A.Kohok : Financial Services in India, Digvijay Prakashan Pimpalgaon-Baswant ,Dist :Nasik.
- 9) Dr.M.A.Kohok : Readings in Indian Financial Services, Digvijay Prakashan, 1070, Shivajinagar, Pimpalgaon-Baswant, Dist: Nasik.

10)Richard Brealex, : Fundamentals of Corporation Finance Satewart Myres and (Latest Edition, McGraw Hill Inc.) Alen Marcus Journals :

i)Journal of Institute of Chartered Financial Analysts of India , Hyderabad Ii) Finance India: Indian Institute of Finance, Delhi.

M. Com: CBCS (2018 Course) Semester II

PGCOM 202: Management Concepts and Organisational Behaviour II

Total Credits-04

Total Hours 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the conceptual framework of management and organisational behaviour.
- 2. Understand the essential terms such as Group dynamics and leadership and their importance.
- 3. Understand the different conflicts in an organisations and the handling of such conflicts.
- 4. Understand the interpersonal and organisational communications and the barriers to such communication and their types.

1. Group dynamics and team development

- a. Group dynamics definition and importance
- b. Types of groups, group formation,
- c. Group development, group composition, group performance factors
- d. Principle-centered approach to team development

2. Leadership

- a. Concept; leadership styles
- b. Theories trait theory, behavioural theory, Fielder's contingency theory, Harsey and Blanchard's situational theory;
- c. Managerial grid; Likert's four systems of leadership

3. Organizational conflict

- a. Dynamics and management
- b. Sources, patterns, levels, and types of conflict
- c. Traditional and modern approaches to conflict
- d. Functional and dysfunctional organizational conflicts
- e. Resolution of conflict.

4. Interpersonal and organizational communication

- a. Concept of two-way communication
- b. Communication process
- c. Barriers to effective communication
- d. Types of organizational communication
- e. Improving communication
- f. Transaction analysis in communication

5. Organizational Development

- a. Concept; need for change, resistance to change
- b. Theories of planned change
- c. Organizational diagnosis
- d. OD intervention

Recommended Books

 Griffin, Ricky W: Organizational Behaviour, Houghton Miffin Co., Boston. Hellreigel, Don, John W. Slocum, Jr., and Richard W. Woodman: Organizational Behaviour, South Western College Publishing, Ohio.

- 2) Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson: Management of Organizational Behaviour: Utilizing Human Resources, Prentice Hall, New Delhi.
- 3) Inancevich; John and Michael T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas.
- 4) Koontz, Harold, Cyril O'Dopnnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw Hill, New York.
- 5) Newstrom, John W. and Keith Davis: Organizational Behaviour: Human Behaviour at Work, Tata McGraw-Hill, And New Delhi.
- 6) Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi.
- 7) Robbins, Stephen P: Organizational Behaviour, Prentice Hall, New Delhi.
- 8) Steers, Richard M and J. Stewart Black: Organizational Behaviour, Harper Collins College Publishers, New York.
- 9) Sukla, Madhukar: Understanding Organizations: Organization Theory and

Practice in India, Prentice Hall, New Delhi.

M. Com: CBCS (2018 COURSE) Group A- Advanced Accounting Semester II PGCOM 203: Advanced Accounting III

Total Credits-04

(Total Hours 60)

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the coherent set of logical principles.
- 2. Understand the general frame of reference for the evaluation and development of accounting practices.
- 3. Understand the process of internal reconstruction and liquidation in the company.

1. Holding companies

- 1.1 Consolidated accounts of holding and group companies
- 1.2 Inter- company transactions (holding company with two subsidiaries only)

2. Internal reconstruction

- 2.1 Internal reconstruction including preparation of schemes
- 2.2 Alteration and reduction of share capital

3. Liquidation

3.1 Preparation of statement of affairs

4. **Corporate financial reporting**

- 4.1 Issues and problems with reference to published financial statements of companies
- 4.2 Financial reporting in respect of mutual funds, non-banking financial companies, merchant bankers, stock brokers

Recommended Books

- 1. S.K. Chakraborty and others: Accounting and Finance, Oxford University Press.
- 2. Company Accounts S. Kr. Paul
- 3. S.N.Maheshwari-An Introduction to Accountancy
- 4. G. Sinha: Accounting Theory: Book World, Calcutta.
- 5. S. Porwal: Accounting Theory, Tata McGraw Hill.
- 6. Jain and Narang: Company Accounts, Kalyani Publishing Co.
- 7. B.P. Agarwal: Advanced Financial Accounting, Pitambar Publishers.
- 8. Baxter, Villiam T.: Accounting Values and Inflation.
- 9. Robert Seapens: Accounting in an Inflationary Environment, Macmillan, London
- 10. Anthony and Reece: Accounting Principles, All India Traveller Book Seller, Delhi.
- 11. M.C. Mallo: Theory of Evolution of Accounting Ideas, S. Chand and Co.

Journal

The Chartered Accountant, Institute of Chartered Accountants of India.

M. Com: CBCS (2018 COURSE) Group A- Advanced Accounting Semester II PGCOM 204: Advanced Accounting IV (Business Taxation)

Total Credit-04

Total LECTURES 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the direct tax laws as well as sales tax including the rules, notifications and case law pertaining thereto and their application to different business situations.
- 2. Understand in detail the concept of wealth tax along with the deemed and exempted wealth.

1. Assessment and appeals procedure

1.1 Penalties and prosecution, penalties imposable- reduction or waiver of penalty

1.2 Interest payable by assesses-fine imposable-offences and prosecution.

2. Wealth tax

- 2.1 Wealth tax- definition and meaning of various terms.
- 2.2 Deemed wealth.
- 2.3 Exempted wealth
- 2.4 Valuation of various assets for wealth tax purpose
- 2.5 Simple problems on wealth tax.

3. Professional tax, sales tax and service tax

- 3.1 Professional tax
- 3.2 Study of schedule and rates of professional tax
- 3.3 Sales tax
- 3.4 Central sales tax problems and cases
- 3.5 Maharashtra sales tax problems and cases
- 3.6 Service tax statutory provisions, persons covered by service tax
- 3.7 Responsibilities for paying service tax, payment of service tax

(Note: The students should be able to calculate various taxes in this paper claiming maximum relief and exemptions available under law. They are also expected to be familiar with filling of various forms and returns.)

Recommended Books

- 1. Bhagwati Prasad-Income Tax Law & Practice, Navaman Aligarh.
- 2. V.K.Singhania-Direct Taxes Law and Practice Taxation, Publications Delhi.
- 3. N.A. Palkhiwala and Palkhiwala's- Law and Practice of Income Tax, N.M.Tripathi, Bombay.
- 4. Central Sales Tax Act, M.S.S. Tax Act, Government Publications.
- 5. Shah How to Invest Well, Tata McGraw Hill.
- 6. Dinkar Pagare-Tax Laws S. Chand Sons.
- 7. S.S.Gupta- Taxman's Service Tax

Journal: Tax Saver - R.N. Lakhotiya, Delhi

M. Com: CBCS (2018 COURSE) Group B - Marketing Semester II PGCOM 205: Marketing III (Advertising and Sales Management)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Acquaint with the theory and practice of advertising as well as management of a firm's sales operation.
- 2. Understand the importance and process of sale planning.
- 3. Analyze the sales force management along with the compensation and promotion policies.
- 4. Understand the control process and analyze the sales volume and evaluate their performance.

1. Sales planning

- 1.1 Importance and types of sales planning
- 1.2 Sales planning process
- 1.3 Sales forecasting
- 1.4 Determining sales territories, sales quotas, and sales budget.

2. Sales organization

- 2.1 Setting up a sales organization
- 2.2 Planning process
- 2.3 Principles of determining sales organization.

3. Sales force management

- 3.1 Estimating manpower requirements for sales department
- 3.2 Planning for manpower-recruitment and selection, training and development, placement and induction
- 3.3 Motivating sales force; leading the sales force
- 3.4 Compensation and promotion policies
- 3.5 Sales meetings and contests.

4. Control process

- 4.1 Analysis of sales volume
- 4.2 Costs and profitability
- 4.3 Managing expenses of sales personnel
 - 4.4 Evaluating sales force performance.

- 1. Aaker, David, et. al.: Advertising Management, Prentice Hall, New Delhi.
- 2. Anderson, Hair, Bush: Professional Sales Management, McGraw Hill, Singapore
- 3. Batra, Rajeev, John G. Myers and David A. Aaker: Advertising Management, Prentice Hall, New Delhi.
- 4. Ford, Churchill, Walker: Management of Sales Force, McGraw Hill Singapore
- 5. Gupta, Vaswar Das: Sales Management in Indian Perspective, Prentice Hall, Delhi.
- 6. Johnson, Kurtz, Schewing, Sales Management, McGraw Hill, Singapore
- 7. Krik C.A.: Salesmanship, Taraporewala, Bombay
- 8. Norris, James S.: Advertising, Prentice Hall, New Delhi.

- 9. Patrick, Forsyth : Sales Management Handbook, Jaico Publications, Bombay
- 10. Sandage C.H. and Fry Burger, Advertising Theory and Practice, Richard D Irwin, Illinois.
- 11. Sengupta, Subroto: Brand Positioning, Tata McGraw Hill Co., New Delhi.
- 12. Stanton, W.J. and Spiro, R: Management of Sales Force, McGraw Hill Singapore
- 13. Still, Richard R. Edward W. Cundiff and Norman A.P. Govoni: Sales Management, Prentice Hall of India, Delhi.

M. Com: CBCS (2018 COURSE) Group B- Marketing Semester II PGCOM 206: Marketing IV (Marketing Research)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the process tools and the techniques of marketing research.
- 2. Understand the how to frame the sample size with sampling techniques.
- 3. Understand the data collection methods and the analysis of the collected data and its application in the market research.

1. Sampling plan

- 1.1 Sample frame and sampling unit
- 1.2 Sampling techniques
- 1.3 Sample size determination

2. Data collection and analysis

- 2.1 Organisation of the field work and survey errors
- 2.2 Sampling and non-sampling errors
- 2.3 Univariate, bio-variate and multi-variate data analysis
- 2.4 Report preparation and presentation

3. Applications of marketing research

- 3.1 Applications of marketing research
- 3.2 Cluster analysis for identifying market segments
- 3.3 Conjoint analysis for product research
- 3.4 Multi-dimensional scaling
- 3.5 Discriminate analysis and perceptual mapping for brand positioning

research

- 3.6 Advertising research copy testing, media selection, media scheduling
- 3.7 Market and sales analysis
- 3.8 Sales forecasting –objective and subjective methods, test marketing
- 3.9 Industrial versus consumer marketing research

4. IT enabled marketing

- 4.1 Web based marketing research
- 4.2 Using the internet for collecting secondary data, primary data
- 4.3 Advantages and limitations in data collection
- 4.4 Reach, analysis, accuracy, time

- 10. Beri, G.C.: Marketing Research, Tata McGraw Hill, New Delhi.
- 11. Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research: Text and Cases, Richard D. Irwin, Boston.
- 12. Chisnall, Peter M.: The Essence of Marketing Research, Prentice Hall, New Delhi.
- 13. Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
- 14. Davis, J.J.: Advertising Research, Prentice Hall, New Delhi
- 15. Green, Paul E., Donald S. Tull and Gerald Albaum: Research for Marketing Decision, Prentice Hall, New Delhi.
- 16. Hooda, R.P.: Statistics for Business and Economics, Macmillan India, New Delhi
- 17. Luck, D.J.: Marketing Research, Prentice Hall, New Delhi

18. Tull, Donald and Hakin, Del I: Marketing Research: Measurement and Method, Prentice Hall, New Delhi.

Zaltman and Burger: Marketing Research, Dryden Press, Ilinois.

M. Com: CBCS (2018 COURSE) Group C- Business Administration Semester II PGCOM 207: Business Administration III (Marketing Management)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the varies aspects of marketing management.
- 2. Understand the concept of consumer behaviour, customer relationship and Understanding of brand management.
- 3. Understand various marketing strategies and its application in the marketing of the product and services.

4. Introduction

- 4.1 Marketing- definition and concepts of marketing and marketing management
- 4.2 Evolution of marketing (marketing orientation)
- 4.3 Types of marketing-tele marketing, e-marketing, services marketing, rural marketing
- 4.4 Features, importance and problems of rural marketing, suggestions for improvement of rural markets
- 4.5 Marketing planning, research and information system

5. Consumer behaviour

- 5.1 Meaning and concept, buying motives and consumer behaviour
- 5.2 Environment influence on consumer behaviour-economic, political, technological, global etc.
- 5.3 Consumer behaviour models and consumerism, consumer education and protection, ethics in marketing

6. Customer relationship management (CRM)

- 4.1 Concept, significance and problems, customer integration management (CIM)
- 4.2 Attracting, retaining and growing customers, forming strong customer bonds
- 4.3 Customer database and CRM

7. Marketing strategy

- 7.1 Product, price, place, promotion and process strategies
- 7.2 New product development strategy, failure of a new product, causes and remedies
- 7.3 Strategies over product life cycle, international marketing as a strategy

8. Marketing communication and brand management

- 8.1 Meaning, concept and importance
- 8.2 Media management- media selection, media effectiveness, developing an effective media plan
- 8.3 Role of a media manager, advertising campaign approaches, new trends in marketing communication

9. Brand Management

6.1 Brand and branding, brand equity, measurement of brand equity

6.2 Brand awareness and brand association, brand loyalty –level of brand loyalty, strategies to build and maintain brand loyalty

Recommended Books

1. Introduction to Marketing: Theory and Practice- Adrian Palmar, Oxford

- 2. Marketing Management- Philip Kotler, Kevin Lane Keller, Pearson Education
- 3. Marketing Management- Rajan Saxena Tata McGraw Hill
- 4. Marketing Management S. A. Shertekar
- 5. Modern Marketing Management R. S. Davar, UBS Distribution Ltd.
- 6. Marketing Biplab S. Rose, Himalaya Publishing House
- 7. Marketing Management P. K. Agrawal, Pragati Prakashan,
- 8. Marketing Management: Analysis, Planning, Control- Philip Kotlar, Prentice Hall, Delhi
- 9. International Trade and Export Management- Francis Cherunilam
- 11. Principles and Practice of Marketing in India- Dr, C. B. Mamoria, Joshi, Mulla
- 12. Marketing Management J. C. Gandhi
- 13. Rural Marketing Krishna Havaldar
- 14. Brand Management: The Indian Context- Y. L. R. Moorthi, Vikas Publishing House

M. Com: CBCS (2018 COURSE) Group C- Business Administration Semester II PGCOM 208: Business Administration IV (Financial Policies and Practices)

Total Credit-04

Total Lectures 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the management and financing of working capital.
- 2. Understand the concepts relating to financing and investment decisions.
- 3. Understand the new financial instruments and the dividend policies adopted by the companies.

1. Profit planning

- 1.1 Concepts and basis of profit planning, approaches to profit planning
- 1.2 Break even analysis, proforma income statement, retention of earnings, depreciation considerations

2. Dividend policies

- 2.1 Optimal dividend policy, variables influencing dividend policy, types of dividend policy, forms of dividend payment
- 2.2 Implications of over capitalization and under capitalization

3. Financial management of business expansion

- 3.1 Business combination, acquisitions, mergers, conceptual aspects, forms, formulation of acquisition strategy
- 3.2 Assessment of financial implications of potential acquisition
- 3.3 Projected profit and loss account statement, balance sheet, cash flow statements etc.

4. New financial instruments

- 4.1 Floating rate bonds, zero interest bonds, deep discount bonds, commercial papers, participatory notes, financial derivatives
- 4.2 Derivative market -meaning, benefits, needs, types, features
- 4.3 Derivative market in India- forwards, futures and options
- 4.4 Securitization of assets concept, mechanism, utility, growth in foreign countries and in India

5. Lease financing and venture capital

- 5.1 Lease financing nature, types, potentiality of leasing as a source of business finance
- 5.2 Venture capital concept, dimensions, its functions, venture capital in developing Countries and in India, operational highlights, regulatory framework in

Countries and in India, operational highlights, regulatory framework in India, prerequisites for success

6. International financial management

- 6.1 World monetary system important features, foreign exchange market and rates international parity relationships
- 6.2 Financing of foreign operations, modes and methods
- 6.3 Exchange markets: markets and dealings

- 1. Introduction to Marketing: Theory and Practice- Adrian Palmar, Oxford
- 2. Marketing Management- Philip Kotler, Kevin Lane Keller, Pearson Education
- 3. Marketing Management- Rajan Saxena Tata McGraw Hill
- 4. Marketing Management S. A. Shertekar
- 5. Modern Marketing Management R. S. Davar, UBS Distribution Ltd.
- 6. Marketing Biplab S. Rose, Himalaya Publishing House
- 7. Marketing Management P. K. Agrawal, Pragati Prakashan,
- 8. Marketing Management: Analysis, Planning, Control- Philip Kotlar, Prentice Hall, Delhi
- 9. International Trade and Export Management- Francis Cherunilam
- 11. Principles and Practice of Marketing in India- Dr, C. B. Mamoria, Joshi, Mulla
- 12. Marketing Management J. C. Gandhi
- 13. Rural Marketing Krishna Havaldar
- 14. Brand Management: The Indian Context- Y. L. R. Moorthi, Vikas Publishing House

M. Com: CBCS (2018 COURSE) Group D- Advanced Cost Accounting Semester II PGCOM 209: Advanced Cost Accounting III (Application of Cost Accounting)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the cost accounting practices with the help of understanding the treatment of amortization of interest on capital.
- 2. Understand the concept of value chain analysis in detail.
- 3. Understand the causes of difference in cost and financial accounts and learn how to reconcile them.

4. Treatment of certain items

- 4.1 General principles of treatment of depreciation
- 4.2 Amortization of interest on capital
- 4.3 Cost of finance, research and development Cost
- 4.4 Material losses- waste, scrap, spoilage, defectives

5. Value chain analysis

- 5.1 Introduction, definition
- 5.2 Role of management accountant
- 5.3 Value chain analysis approach for assessing competitive advantage
- 5.4 Value chain analysis v/s conventional management accounting
- 6. Cost book keeping and reconciliation between cost and cost financial account
 - 6.1 Book- keeping, cost ledgers, interlocking and integral accounts
 - 6.2 Reconciliation of cost and financial accounts- reasons, needs, methods

7. Productivity

- 7.1 Meaning
- 7.2 Measurement of material, labour, capital and management productivity
- 7.3 Productivity v/s efficiency
- 7.4 Capacity- theoretical, practical and idle capacity,
- 7.5 Capacity utilization and effect of same on cost
- 7.6 Measures to improve productivity- technical, financial, operational measures
- 7.7 Restructuring of activities- business process re-engineering elementary knowledge
- 7.8 Human aspect of productivity

Recommended Books

1. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi

2. N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta

- 3. Jagtap Subhash: Practice in Advanced Costing and Management Accounting, Nirali Prakashan,
- 4. Hom R Green: Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.

5. S.P. lyengar: Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi

6. Ravi Kishor: Student's Guide to Cost Accounting, Taxman's, New Delhi

7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.

8. Saxena V.K.: Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M. Com: CBCS (2018 COURSE) Group D- Advanced Cost Accounting Semester II PGCOM 210: Advanced Cost Accounting IV (Cost Control)

Total Credit-04

Total Lecture 60

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the designing and implementing of cost control, cost reduction programme and different cost system.
- 2. Understand the concept of Just in time and Activity based costing.
- 3. Understand the various pricing policies and the principles of pricing a new product.

1. Cost control and cost reduction

- 1.1 Introduction
- 1.2 Process of cost control and cost reduction
- 1.3 Cost reduction programme and its implementation: methods and techniques

2. Value analysis and value engineering

- 2.1 Just-in-time (JIT)
- 2.2 Activity based costing (ABC)

3. Marginal costing, cost volume - profit analysis and differential costing

- 3.1 Marginal costing- meaning, concept of variability of cost
- 3.2 P/V ratio, break even analysis, margin of safety
- 3.3 Cost volume profit analysis- procedure and practical application
- 3.4 Differential costing- differential costs, differential cost analysis, features of differential costing, practical application

4. Pricing decision

- 1.1 Introduction, pricing of finished product
- 1.2 Theory of price, pricing policy
- 1.3 Principles of products pricing, new product pricing, pareti analysis

Recommended Books

1. Ravi Kishor: Advanced Cost Accounting and Cost Systems, Taxman's Allied Services Pvt. Ltd. New Delhi

2. N.K. Prasad: Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd., Calcutta

3. Jagtap Subhash: Practice in Advanced Costing and Management Accounting, Nirali Prakashan,

4. Hom R Green: Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd.

5. S.P. lyengar: Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi

6. Ravi Kishor: Student's Guide to Cost Accounting, Taxman's, New Delhi

7. M.N. Arora: Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd, Delhi.

8. Saxena V.K.: Cost Accountant Textbook, Sultan Chand and Sons, New Delhi.

M. Com.: CBCS (2018 Course) Semester II PGGEN 21: Basics of Information Technology I

Total Credit-02

(Total Lectures: 30)

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the fundamental concepts of computer.
- 2. Understand the principles of IT.
- 3. Understand the database and networking concepts.
- 4. Enhance their learning skills of computer.

1. Basics of Computer

- 1.1 Introduction to computer
- 1.2 Computer system, Hardware, Software
- 1.3 Computer Memory
- 1.4 Block Diagram of computer

2. User – Computer Interface

- 2.1 Interaction of user and computer
- 2.2 Operating System
- 2.3 Internet & Internet service

3. Introduction to MS OFFICE

- 4.1 Ms-Word
- 4.2 Ms-Excel
- 4.3 Ms-PowerPoint
- 4.4 Ms-Access

4. Data Communication & Computer Network

- 5.1 Introduction to computer network
- 5.2 Network types
- 5.3 LAN, WAN, MAN,
- 5.4 Topologies and Types of Topologies

Reference Books

- 1. Computer Fundamental by Anita Goel by Pearson Publications
- 2. Computer Fundamentals by P.K Sinha
- 3. Computer Fundamentals by Milind Oak

M.Com: CBCS (2018 Course) Semester II

PGGEN 22: Consumer Protection

Total Credit-02

(Total Lectures: 30)

Course Outcomes:

After completion of the course, students would be able to:

- 1. Understand the consumer and the consumer movement.
- 2. Understand the consumer rights and duties.
- 3. Understand the various laws relating to the consumers.

Unit- I: Consumer and Consumer Movement

- 1.1 Consumer
 - Meaning, Concept, Definition, Features
- 1.2 Three Dimensional Concept of Consumer.
 - a) Consumer as a King
 - b) Consumer as a King-pin of Democracy
 - c) Consumer as a Capital
- 1.3 Rights and Responsibilities of Consumers
- 1.4 Consumer Movement
 - Meaning, Importance, Objectives and Role
- 1.5 Consumer Education
 - Meaning, Objectives, Methods and Techniques of Consumer Education
- 1.6 Problems of Consumer-Individual and Collective Problems

Unit-II: Consumer Protection Act, 1986

- 2.1 Background, Need, Scope and Features
- 2.2 Consumer Protection Councils-Composition Role of
 - a. District Consumer Protection Council
 - b. State Consumer Protection Council
 - c. National Consumer Protection Council
- 2.3 Methods of Filing Complaints.
- 2.4 Machinery for Redressed Composition Working of -

a)District Consumer Redressed Forum

- b)State Consumer Redressed Forum
- c)National Consumer Redressed Forum

Recommended Books;

Consumer Grievance Redressal under CPA- Deepa Sharma Consumer Protection Act in India- Niraj Kumar Consumer Protection Act in India – V.K. Agarwal