



C. U. SHAH UNIVERSITY - WADHWANCITY

FACULTY OF COMMERCE DEPARTMENT OF MASTER OF COMMERCE (M.COM)

SEMESTER I (First)

CODE: 5MC01CMA1

Name of Subject Cost & Management Accounting

Teaching & Evaluation Scheme(Hours)

Teaching Scheme(Hours)				Evaluation Scheme (Marks)		
Th	Tu	P	Total	University	Sessional	Total
4	0	0	4	70	30	100

CEC: Presentation, Case study, attendance

Objectives:The main objective of this paper is to introduce the students of commerce for Cost Analysis as well as Performance Measure of the firm

Prerequisites : Required fundamental concepts of Accounting

Course outline

Sr. No.	Course Contents	Number of Hours
1	Introduction : Organisation for Management Accounting Designing Cost & Management Accounting System In Organisation Behavioural Aspect of Management Accounting Management Information System & Reporting(MIS): Element of MIS- Characteristic-Installation of MIS-Definition-Objectives of Report-Method of Reporting-Type of Report	15



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2	Cost Analysis: Process Costing- Meaning - Procedure - Type of Losses/Gains - WIP & Its Valuation - Inter process Profit - By Product Marginal Costing & Differential Costing - Marginal Cost - BEP With Charts - Cost Volume & Profit Analysis Managerial Decision : Defferential Costing - Characteristics - Concept of relevant cost - Defferential cost analysis - comparison with marginal costing	15
3	Performance Measurement : Responsibility Accounting - Introduction - Level of Responsibility - Responsibility center - Cost allocation in Responsibility Accounting - Divisional Performance Measurement - Implementation of ABC - Cost Drivers - Cost Pulls - Allocation of Overhead Under ABC - Advantages of ABC Standerd Costing	10
4	Budgeting Target Costing Zero Based Budgeting Activity Based Budgeting Activity based Costing	5
Total hours		45

Learning Outcomes:

Theoretical Outcome : It helps students to have a knowledge of levels of responsibility bugeting as well as process of costing

Practical Outcome : Students can be able to prepare various types of budget and can aware regarding various types of costing methods

Teaching & Learning Methodology: The following pedagogical tools will be used to teach this course:

- (A) Practical Implimentation
- (B) Quiz/Class Participation, etc.

Books Recommended:

1. 'Introduction to Management Accounting' by Horngreen, C.T. Prentice Hall of India, N. Delhi
2. 'Management Accounting' by Atkinson et.al., Prentice Hall of India, N. Delhi.
3. 'Management Accounting' by Sharma & Gupta ,Kalyani Publisher, New Delhi.
4. 'Managerial Accounting' by Lal Jawahar ,Tata McGraw Hill , New Delhi.
5. 'Cost Accounting' by Lal Jawahar ,Tata McGraw Hill , New Delhi.



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E- Resources

https://eliser.lib.sp.edu.sg/elser.../E-Resources/Web_E-Journal.aspx

en.wikipedia.org/wiki/Management_accounting



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FACULTY OF COMMERCE DEPARTMENT OF MASTER OF COMMERCE (M.COM)

SEMESTER I (First)

CODE: 5MC01MEC1

Name of Subject Managerial Economics

Teaching & Evaluation Scheme(Hours)

Teaching Scheme(Hours)				Evaluation Scheme (Marks)		
Th	Tu	P	Total	University	Sessional	Total
4	0	0	4	70	30	100

Objectives:

- Help to Understand basic Concepts of Economics.
- Help to Understand Demand and Supply Concepts.

Prerequisites : Required fundamental knowledge of Financial economics

Course outline

Sr. No.	Course Contents	Number of Hours
1	Ten Principles of Economics The Market forces for Demand and Supply Elasticity and Its Application The Cost of Production	11
2	Firms in Competitive Markets Monopoly Oligopoly Monopolistic Competition	11



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3	The Theory of Consumer Choice Measuring Nations Income Measuring the Cost of Living	11
4	Production and Growth Concepts of GDP, GNP, PPP Monetary System Aggregate Demand & Supply	12

Learning Outcomes:

Theoretical : Understanding of basic Economic aspects like Demand, Supply, Elasticity and Market Conditions

Practical : Implementation of idea of Demand, Supply and Elasticity of demand.

Teaching & Learning Methodology: The following pedagogical tools will be used to teach this course:

- Lectures
- Case Studies
- Assignments

Books Recommended:

1. 'Economics, Principles and Application', Mankiw, Cengage Learning
2. 'Managerial Economics Micro Economic', Gupta, G.S., Tata-McGraw Hill.
3. 'Managerial Economics', Christopher R. Thomas & S. Charles Maurice, Tata McGraw Hill.



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E-Resources

library.columbia.edu › Libraries Home

www.insead.edu/library/E_resources/ER_alpha.cfm

www.iuj.ac.jp/mlic/e-resources/



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FACULTY OF COMMERCE DEPARTMENT OF MASTER OF COMMERCE (M.COM)

SEMESTER I (First)

CODE: 5MC01SMA1

Name of Subject Strategic Management

Teaching & Evaluation Scheme(Hours)

Teaching Scheme(Hours)				Evaluation Scheme (Marks)		
Th	Tu	P	Total	University	Sessional	Total
4	0	0	4	70	30	100

Objectives:The main objective of this paper is to introduce the students of commerce for different concepts of strategy and environmental analysis of the company

Prerequisites : Required fundamental knowledge of Strategic management as well as environmental analysis

Course outline

Sr. No.	Course Contents	Number of Hours
1	Concept of strategy : defining strategy, levels at which strategy operates; approaches to strategic decision making; corporate vision,mission and philosophy, objectives and goals; strategic business unit (sbu); functional level strategies. Ethics & social responsibility	15
2	Environmental analysis and diagnosis: concept of environment and its components; environment scanning and appraisal; organisational appraisal; strategic advantage analysis and diagnosis;	10



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3	Strategic analysis : concept & diagraphes Swot analysis gap analysis porter's analysis bcg analysis mc kinsley's 7s	10
4	Strategy implementation & evaluation Aspects of strategy implementation- concept- approaches- bases of resource allocation.inter-relationship between formulation and implementation; Process, problems & factors affecting strategy implementation Issues in strategy implementation;	10

Learning Outcomes:

Theoretical : Students are able to observe , understand and analyse the behaviour within the environment context

Practical : Take the decision relating to different policy and for the expanding business as well as they can be able to set the long term goals and objectives of the business

Teaching & Learning Methodology: The following pedagogical tools will be used to teach this course:

- (A) Practical Implimentation
- (B) Quiz/Class Participation, etc.

Books Recommended:

1. Fred David: Strategic Management ,Prentice Hall, New Delhi.
2. Thompson & Strickland: Crafting & Executing Strategy, Tata McGraw Hill.
3. Pearce, Rovinson & Richard: Strategic Management, Tata McGraw Hill, New Delhi.
4. Wheelen & David Hunger: Strategic Management & Business Policy, Prentice Hall, New Delhi.
5. Ghemawat, Pankaj: Strategy & the business landscape, Pearson, New Delhi.
6. Gupta, Golakota & Srinivasan Business Policy and strategic management, Prentice Hall, New Delhi.
7. Srinivasan Strategic Management: The Indian Context, Prentice Hall, New Delhi.
8. Business policy and strategic management-Subba Rao-Himalaya publications, New Delhi.
9. Strategic management-L.M .Prasad-Sultan Chand and Sons, New Delhi.



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E-Resources

www.ucl.ac.uk › Library home › About us › Strategies & Policies

mavdisk.mnsu.edu/bothmr/Tenure...2/E-Res-Planning-Chapter.pdf

<https://gustavus.edu/.../EResources%20Strategic%20Plan%200209.pdf>



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FACULTY OF COMMERCE DEPARTMENT OF MASTER OF COMMERCE (M.COM)

SEMESTER I (First)

CODE: 5MC01ATA1

Name of Subject Accounting & Taxation paper - I

Teaching & Evaluation Scheme(Hours)

Teaching Scheme(Hours)				Evaluation Scheme (Marks)		
Th	Tu	P	Total	University	Sessional	Total
4	0	0	4	70	30	100

Objectives : To develop understanding of basic of accounts
To impart Knowledge about various accounting standards.
To understand accounting of non trading organisation

Prerequisites : Required basic knowledge of Accounting and taxation

Course outline

Sr. No.	Course Contents	Number of Hours
1	Analysis and interpretation of roi (return on investment)	10
2	Analysis and interpretation of gva (gross value added) & nva (net value added)	10
3	Analysis and interpretation of eva (economic value added) & mva (market value added)	10
4	Tax implications in planning of business unit As proprietorship, partnership, pvt ltd & public ltd Tax planning in the context of exemptions, incentives, export promotions & various deductions under chapter – vi of income tax act Setting up of a new industrial establishment: location aspects; nature of business; planning for tax holiday benefits	15



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Learning Outcomes:

Theoretical : Students are able to observe , understand and analyse and interpret the return on investment and gross value as well as economic value added

Practical : Take the decision relating to different Analysis and interpretaion of economic value and return on investment as well as tax planning

Teaching & Learning Methodology: The following pedagogical tools will be used to teach this course:

- (A) Practical Implimentation
- (B) Quiz/Class Participation, etc.

Books Recommended:

1. Management Accounting by M. P. Pandikumar, Excel Books, New Delhi.
2. Accounting for Management by N. P. Srinivasan, Sultan Chand & Sons, New Delhi
3. Management Accounting by Dr. R.P. Rustagi, Taxmann Pub., New Delhi.
4. Management Accounting by Sudhindra Bhat, Excel Books, New Delhi.
5. Accounting & costing for management by Pradipkumar Sinha, Excel Books, New Delhi.
6. Management Accounting Principles - Anthony Robert N. & Reece, James S.

E-Resources :

accountants.intuit.com/tax/lacerte/

www.journalofaccountancy.com › January 2008

www.treasury.gov › Home › Resource Center › Tax Policy › [Treaties](#)



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FACULTY OF COMMERCE DEPARTMENT OF MASTER OF COMMERCE (M.COM)

SEMESTER I (First)

CODE: 5MC01FMA1

Name of Subject Financial Management

Teaching & Evaluation Scheme(Hours)

Teaching Scheme(Hours)				Evaluation Scheme (Marks)		
Th	Tu	P	Total	University	Sessional	Total
4	0	0	4	70	30	100

Objectives :it helps the students to understand the complexity of the valuation in further studies.

Prerequisites : basic knowledge of money market , size of issue and public issue

Course outline

Sr. No.	Course Contents	Number of Hours
1	Investments: Nature and scope of investment analysis, Elements of investments Avenues of investment, Approaches to investment analysis, Concept of return and risk, Securities return and risk analysis, Measurement of risk and return.	15
2	SEBI guidelines on public issue; Size of issue; Pricing of issue; Promoters contribution; Appointment of merchant bankers; Underwriting; Brokers; Registrars; Managers, Bankers & Allotment of shares	10



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3	Secondary market: Role, importance, types of brokers; trading mechanism; listing of security; Depository – role, and need ; depository act – 1996. Valuation of securities: Bonds; debentures; preference shares; and equity shares.	10
4	Fundamental analysis: Economic analysis; industry analysis and company analysis. Technical analysis: Trends, indicators, indices and moving averages applied in technical Analysis	10

Learning Outcomes:

Theoretical :Understanding the complexity of the financial calculation

Practical : Application of financial system, primary and secondary market fundamental and technical analysis

Teaching & Learning Methodology: The following pedagogical tools will be used to teach this course:

- (A) Practical Implementation
- (B) Quiz/Class Participation, etc.

Books Recommended:

1. Security analysis and portfolio management--P. Pandian, Prentice Hall, Delhi.
2. Investment analysis and portfolio management—Madhumati. Rangarajan Prentice Hall, Delhi.
3. Agarwala, K.N. and Deeksha Agarwala: Bulls, Bears and The Mouse, Mac Millan, New Delhi.
4. Cheney, J. and E. Muses: Fundamentals of Investments, Paul, New York.
5. Clark, James Francis: Investment- Analysis and Management, McGraw Hill , International Edition.
6. Dalton, John M: How the Stock Markets Works, Prentice Hall, Delhi.

E-Resources :

<https://library.portals.mbs.ac.uk/eResources.aspx>
libguides.library.curtin.edu.au/content.php?pid=160032&sid=1353673
finance.uonbi.ac.ke/uon_eresources



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FACULTY OF COMMERCE DEPARTMENT OF MASTER OF COMMERCE (M.COM)

SEMESTER I (First)

CODE: 5MC01MMA1

Name of Subject Marketing Management

Teaching & Evaluation Scheme(Hours)

Teaching Scheme(Hours)				Evaluation Scheme (Marks)		
Th	Tu	P	Total	University	Sessional	Total
4	0	0	4	70	30	100

Objectives : It Helps to understand internal and external forces that affects the marketing of a product and services

Prerequisites : Basic understanding of concepts of management and product decision as well as - product mix

Course outline

Sr. No.	Course Contents	Number of Hours
1	Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning- an overview	10
2	Market Analysis and Selection: Marketing environment -macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus organisational buyers; Consumer decision-making	15



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3	Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life- cycle -strategic implications; New product development and consumer adoption process	10
4	Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.	10

Learning Outcomes:

Theoretical :Students are able to understand the marketing environment , product design , product mix as well as distribution channel

Practical :Develops basic skills to deal with the marketing implementation

Teaching & Learning Methodology: The following pedagogical tools will be used to teach this course:

- (A) Practical Implimentation
- (B) Quiz/Class Participation, etc.

Books Recommended:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing , Prentice Hall, New Delhi.
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj: Product Management in India, Prentice Hall, New Delhi.
4. Me Carthy, E. Jenome and William D., Perreault Jr: Basic Marketing: Managerial Approach, Richard D. Irwin, Homewood, Illinois.
5. Ramaswamy.V.S and Namakumari.S: Marketing Management, MacMillan India, New Delhi.
6. Srinivasan, R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.

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- www.exlibrisgroup.com/files/Publications/ERMSystems.pdf
- www.alaeditions.org/web-extra-marketing-your-librarys-electronic-resou
- www1.sim.edu.sg/sim/pub/pbm/sim_pub_pbm_eresources.cfm