



**JAI HIND COLLEGE
BASANTSING INSTITUTE OF SCIENCE
&
J.T. LALVANI COLLEGE OF COMMERCE
(AUTONOMOUS)**

"A" Road, Churchgate, Mumbai-400020, India.

**Affiliated to
University of Mumbai**

Program: M.Com. in Advanced Accountancy

Course: Cost and Management Accounting

Semester I

**Credit Based Semester and Grading System (CBSGS) with effect
from the academic year 2021-22**




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M.Com. Cost and Management Accounting Syllabus

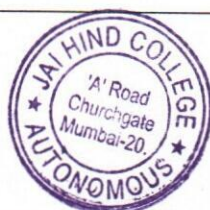
Semester I			
Course Code	Course Title	Credits	Lectures /Week
PCCMA103	Cost and Management Accounting	06	04




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Semester I

Course: PCCMA103	Cost and Management Accounting (Credits:06Lectures/Week:04)	
<p>Objectives: To introduce students to techniques of costing in decision making and control in the business corporate.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ To enhance the ability of learner regarding cost and management accounting and its importance in the business. ➤ To introduce and develop the techniques of costing in decision making in the business operations, developing and presenting the Financial report in the corporate 		
Unit I	<p>MARGINAL COSTING ABSORPTION COSTING AND MANAGEMENT DECISION</p> <p>A. Introduction</p> <ol style="list-style-type: none"> i. Meaning of Marginal Costing – Break Even Charts-detail study with illustrations and Decision Making problems ii. Managerial Decision through Cost Accounting such as Pricing Accepting Special Offer- Profit Planning- Make or Buy Decisions-Determine sales mix, optimum level. <p>B. Illustrations on Break Even Analysis - Cost Volume Ratio, Contribution, Margin and Various Decision Making Problems.</p> <p>C. Practical Problems on the above</p>	15 L
Unit II	<p>STANDARD COSTING</p> <p>A. Concept of Standard Costing and instruments</p> <ol style="list-style-type: none"> i. Cost control ii. Cost Reduction and Illustrations <p>B. Fixation of Standard-</p> <ol style="list-style-type: none"> i. Theory, Meaning & Definitions ii. Problems based on Analysis of Variances of Materials, Labor Overheads and Sales including sub variances & Practical problems 	15 L
Unit III	<p>BUDGETARY CONTROL</p> <p>A. Meaning of Budget and its control techniques</p> <p>B. Types of Budget control and problems</p> <ol style="list-style-type: none"> i. Functional Budgets leading to the preparation of the Master Budget- Capital Expenditure budget- Fixed and Flexible budgets-Preparation of various types of budgets ii. Practical problems. 	15 L



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Unit IV	OPERATING COSTING	15 L
	<p>A. Meaning of Operating costing-Determination of Per Unit cost-Collection of costing data.</p> <p>B. Practical problems based on Transport of</p> <p style="margin-left: 20px;">i. Goods</p> <p style="margin-left: 20px;">ii. Passengers</p>	

Recommended Textbook & Reference Books:

- Dr. CA Varsha Ainapure, CAMukundAinapure, (2020) CostmanagementAccountingMumbai, Maharashtra, Mannan Prakashan(P)Ltd.
- L.N.Chopde, VaibhavSingavi, RahulMalkan, (2020) Costmanagementaccounting, Mumbai, Maharashtra, Sheth Publication.
- Grewal, T.S, (2016) Introduction to Accountancy New Delhi, Delhi, S.Chand&Co.(p)Ltd.
- Larry M.Walther, Christopher, J.Skousen (2009) Managerial CostAccounting, ApScopyrighted byLarryM.Walther, ISBN:978-87-7681-491-5, London

Evaluation Scheme

I. Continuous Assessment(C.A.)-40 Marks

(i) C.A.-I: Test- 40Marks

II. Semester End Examination(SEE)-60 Marks



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Program: M.Com. in Advanced Accountancy

Course: Economics for Business Decisions

Semester I

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M.Com. Economics for Business Decisions Syllabus

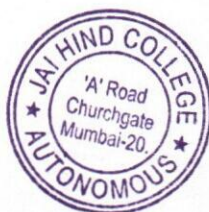
Semester I			
Course Code	Course Title	Credits	Lectures /Week
PCECO102	Economics for Business Decisions	06	04




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Semester I

Course: PCECO102	Economics for Business Decisions (Credits:06 Lectures/Week:04)	
	<p>Objectives: To equip the students with basic tools of Economic theory and its practical applications.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ To enhance the ability of learner regarding Economics for Business Decision and its importance in the business. ➤ In addition to providing an insight into application of economic principles in business decisions, it also intend to widen analytical ability of the students 	
Unit I	BASIC PRINCIPLES IN BUSINESS ECONOMICS <p>A. Meaning and scope of Business Economics - twin principles of scarcity and efficiency; incremental and Marginal principle; profit maximization principle; market economy and invisible hand; production possibility frontier;</p> <p>B. Opportunity cost – accounting profit and economic profit; market failure, externality, public goods and economic role of Government</p>	15 L
Unit II	DEMAND AND SUPPLY ANALYSIS <p>A. Determinants of demand - market demand function - theory of attributes, snob appeal, band wagon and Veblen effect and Demand Function. Law of supply-elasticity of supply</p> <p>B. Applications of elasticity of demand and supply to economic issues: Paradox of bumper harvest-tax on price and quantity- Minimum floor and maximum ceilings: minimum wages controversy and Administered price control</p> <p>C. The theory of consumer choice - Consumer preference and budget constraint - equilibrium position of tangency with the help of Indifference curve analysis- effect of changes in price and income on consumer equilibrium</p>	15 L




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Unit III	<p>PRODUCTION DECISIONS AND COST ANALYSIS</p> <p>A. Production function - short run and long run - Law of variable proportion, returns to scale, scale economies, scope economies- least cost factor combination for a given output- Expansion path and Multiproduct firm- cost reduction through experience learning curve.</p> <p>B. Economic analysis of Cost: Classification of costs, short run and long run cost functions.</p>	15 L
Unit IV	<p>MARKET STRUCTURE ANALYSIS</p> <p>A. Difference between perfectly and imperfectly competitive markets-Perfect competition and Monopoly as limiting cases of market imperfections - Sources of market power – profit maximization of simple and discriminating monopolist- methods of measuring monopoly power - Public policy towards monopoly power</p> <p>B. Different forms of imperfect competition – Monopolistic competition and Oligopoly - Strategic decision making in oligopoly markets- collusive and non-collusive oligopoly- colliding oligopoly : rivalry among few, price war and kinked demand curve- collusive oligopoly models of price leadership and cartel - basic concepts of game theory - Using Game theory to analyse strategic decisions - application of model of prisoner’s dilemma in market decisions</p>	15 L
<p>Textbook & Reference Books:</p> <ul style="list-style-type: none"> ➤ Gregory Mankiw., Principles of Economics, Thomson Southwestern(2002reprint) ➤ Hirschey. M., Managerial Economics, Thomson South western(2003) ➤ Mehta, P.L. :Managerial Economics–Analysis, Problem and Cases (S.Chand & Sons, N. Delhi, 2000) ➤ Koutsiyannis,A.,ModernMicroeconomics,MacmillanPressLtd(1998Reprint). ➤ Varian, Micro-Economic Analysis(ed.3),Norton,1992. 		



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Evaluation Scheme

I. Continuous Assessment (C.A.)-40 Marks

(ii)C.A.-I : Test-40Marks

II. Semester End Examination (SEE)- 60 Marks




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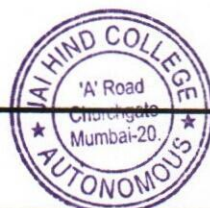
**Affiliated to
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Program: M.Com. in Advanced Accountancy

Course: Business Ethics and Corporate Social Responsibilities

Semester I

**Credit Based Semester and Grading System (CBSGS)
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Semester I			
Course Code	Course Title	Credits	Lectures /Week
PCBEC104	Business Ethics and Corporate Social Responsibilities	06	04





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Semester I

Course PCBEC104	BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITIES (Credits:06Lectures/Week:04)	
	<p>Objectives: To introduce students to know and how to follow Corporate Social Responsibilities and useful in decision making and control in the business corporate.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ To familiarize the learners with the concept and relevance of Business Ethics in the modern era ➤ To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context 	
Unit I	<p>INTRODUCTION TO BUSINESS ETHICS</p> <p>A. Business Ethics–Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos.</p> <p>B. Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee.</p> <p>C. Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory Gandhi an Approach in Management and Trusteeship.</p> <p>D. Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa, Emergence of new values in Indian Industries after economic reforms of 1991.</p>	15 L




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<p>Unit II</p>	<p>INDIAN ETHICAL PRACTICES AND CORPORATE GOVERNANCE</p> <p>A. Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents.</p> <p>B. Corporate Governance: Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance.</p> <p>C. Boards. Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Audit Committee, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate.</p> <p>D. Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences.</p>	<p>15 L</p>
<p>Unit III</p>	<p>INTRODUCTION TO CORPORATE SOCIAL RESPONSIBILITIES</p> <p>A. Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society.</p> <p>B. Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India</p> <p>C. CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card, Future of CSR in India</p> <p>D. Role of NGO's and International Agencies in CSR, Integrating CSR into Business</p>	<p>15 L</p>
<p>Unit IV</p>	<p>AREA OF CSR AND CSR POLICIES</p> <p>A. CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society.</p> <p>B. CSR and environmental concerns.</p> <p>C. Designing CSR Policy- Factors influencing CSR Policy, Role</p>	<p>15 L</p>



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	<p>of HR Professionals in CSR</p> <p>D. Global Recognitions of CSR- ISO-14000-SA 8000-AA1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR.</p> <p>E. CSR and Sustainable Development and CSR through Triple Bottom Line in Business</p>	
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Textbook & Reference Books:

- William B. Werther, Jr. David Chandler, Strategic Corporate Social Responsibility, stakeholder's global environment, Sage.
- Ellington, J. (1998), Cannibals with forks: The triple bottom line of 21st Century business, New Society Publishers
- Crane, A. Etal., (2008), The Oxford handbook of Corporate Social Responsibility, New York : Oxford University Press Inc.
- Beeslory, Michel and Evens, CSR, Taylor and Francis, 1978
- Sharma J. P. Corporate Governance and Social Responsibility of business, Ane Books Pvt Ltd, New Delhi

Evaluation Scheme

I. Continuous Assessment (C.A.) - 40

Marks (iii) C.A.-I: Test – 40 Marks

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Program: M.Com. in Advanced Accountancy

Course: Strategic Management

Semester I

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M.Com. Strategic Management Syllabus

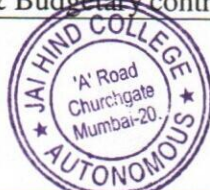
Semester I			
Course Code	Course Title	Credits	Lectures /Week
PCSTM101	Strategic Management	06	04




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Semester I

Course: PCSTM101	STRATEGIC MANAGEMENT (Credits:06Lectures/Week:04)	
	<p>Objectives: To introduce students to techniques of Strategic Management in decision making and control in the business corporate.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ To enhance the ability of learner regarding Strategy and management and its uses in the business. ➤ To introduce and develop the techniques of analytical skills of the learner to enable them to solve cases and to provide strategic solutions ➤ To provide information pertaining to business, corporate and global reforms and recent developments in corporate 	
Unit I	<p>INTRODUCTION TO STRATEGIC MANAGEMENT</p> <p>A. Introduction, concept, process, vision, mission, and goals, Benefits and risk of strategic management.</p> <p>B. Level of Strategies: corporate, business, and operational</p> <p>C. Functional Strategies; Human Resources, Marketing, Financial Operational</p> <p>D. Business environment Components.</p> <p>E. Components of Environment-Micro and Macro Environmental Scanning..</p>	15 L
Unit II	<p>STRATEGY FORMULATION, IMPLEMENTATION & EVALUATION</p> <p>A. Strategic Formulation; stages and importance, Formulation of alternative strategies; Merger Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Disinvestment and Liquidation.</p> <p>B. Strategic Analysis and Choice; Issues and Structures, Corporate Portfolio analysis-SWOT Analysis, BCG Matrix, GE Nine Cell Matrix, Hofer's Matrix, ETOP, Strategic choice-factors and importance.</p> <p>C. Strategic Implementation; steps, Importance, problems, Resource Allocation & challenges</p> <p>D. Strategic Evaluation and control; importance, limitations and technique & Budgetary control; merits & demerits</p>	15 L




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Unit III	<p>BUSINESS CORPORATE AND GLOBAL STRATEGIES</p> <p>A. Corporate Restructuring strategies: Concepts, Need and Forms, corporate Renewal Strategies; Concept, Internal and External factors and causes</p> <p>B. Strategic alliance; concepts, types, importance, problems of Indian strategic alliance and international businesses.</p> <p>C. Public Private Participation; importance, Problems and governing strategies of PPP model.</p> <p>D. Information Technologies Driven</p> <p>E. Strategies; Importance, Limitations and contribution of IT sector in Indian Business</p>	15 L
Unit IV	<p>EMERGING STRATEGIC TRENDS</p> <p>F. Business process out sourcing and knowledge process out sourcing in India; Concepts and strategies, Reason for growing BPO and KPO businesses in India.</p> <p>G. Reengineering Business Processes-Business reengineering, process Reengineering and operational Reengineering.</p> <p>H. Disaster management; Concepts, problems and consequences of Disasters, strategies of managing and preventing disasters and copeup strategies.</p> <p>I. Start Up Business strategies and Make in Indian model; Process of business startups and its challenges, growth prospects and Government initiatives in make in India model with reference to National manufacturing contribution of Make In Indian policy in overcoming industrial sickness</p>	15 L



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Textbook & Reference Books:

- Prof, Micheal Vaz, (2019) Strategic management ,Mumbai ,Maharashtra ,Mannan Prakashan(P)Ltd.
- Globalisation, Liberalisation and strategic management –V.P Michael
- Disaster and Development-cun yFred C, Published by Oxford University Press, Oxford
- Strategic Management –Awareness and change, Jhon. L. Thompson, Internal Thompson Business Press Business policy and strategic management- Jouch Lawrence R & William Glueck Published by Tata McGraw Hill

Evaluation Scheme

I. Continuous Assessment(C.A.) -40Marks

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