

**REVISED SYLLABUS C.C.S. UNIVERSITY, MEERUT  
EFFECTIVE FROM 2014-15 SESSION**

**M.COM. II SEMESTER : CORPORATE FINANCIAL ACCOUNTING (I-2002)**

**Learning Objectives :**

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

**COURSE INPUTS**

	<b>Periods (60 Minutes)</b>
<b>Unit – I</b> Valuation of Goodwill and Shares. Liquidation of Companies.	10
<b>Unit – II</b> Accounting Issues Relative to Merger of Companies – Amalgamation and Reconstruction; Inter Company Owings and Inter Company Stocks	10
<b>Unit – III</b> Accounting for Holding and Subsidiary Companies (more than one Subsidiaries)	10
<b>Unit – IV</b> Insurance Claims and Inflation Accounting	10
<b>Unit – V</b> Funds Flow and Cash Flow Statement Analysis (as per new Accounting Standards)	10
<b>Total</b>	<b>50</b>

**Suggested Readings**

1. R.L. Gupta; Advanced Financial Accounting, S. Chand & Co., New Delhi
2. Maheshwari, S.N.; Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
3. Monga, J.R.; Advanced Financial Accounting, Mayoor Papwerbacks, Noida.
4. Shukla, M.C. and T.S. Grewal; Advanced Accountancy, Sultan Chand & Co., New Delhi.
5. K.G. Gupta, Corporate Financial Accounting, K.G. Publications.
6. Jain & Narang, Financial Accounting, Kalyani Publishers.

*L. J. Pandey*  
26.02.2014

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**B. Com. III) GROUP-C : PAPER-V FINANCIAL MANAGEMENT (Code : C 305)**

**OBJECTIVE**

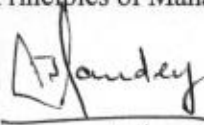
The objective of this course is to help students understand the conceptual framework of financial management.

**COURSE INPUTS**

- UNIT I Financial Management :** Financial goals; Profit vs. wealth maximization; Financial functions – investment, financing, and dividend decisions; Financial planning.  
**Capital Structure :** Theories and determinants.
- UNIT II Operating and Financial Leverage :** Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.  
**Dividend Policies :** Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.
- UNIT III Financial Statements :** Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.
- UNIT IV Funds Flow Statement and Cash Flow Statement** (as per Indian Accounting Standard 3).
- UNIT V Management of Working Capital:** Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital – cash, receivables, and inventories.

**Suggested Readings**

1. Prasanna Chandra : Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
2. Pandey I.M : Financial Management : Vikas Publishing House, New Delhi.
3. Khan M.Y. and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Gupta and Pandey : Financial Management; K.G. Publications
5. Khan M.Y. and Jain P.K: Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall India, New Delhi.
7. Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
8. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.

  
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B. Com. III GROUP-C: PAPER-VI PRINCIPLES OF MARKETING (Code C-306)

**OBJECTIVE**

The objective of this course is to help students to understand the concept of marketing and its applications.

**COURSE CONTENTS**

**UNIT I Introduction :** Nature and scope of marketing; Importance of marketing as a business function, and in the economy;

**Marketing concepts** – traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

**UNIT II Consumer Behaviour and Market Segmentation :** Nature, scope, and significance of consumer behaviour; Market segmentation -concept and importance; Bases for market segmentation.

**UNIT III Product :** Concept of product, consumer, and industrial goods; Product planning and development; **Packaging** – role and functions; Brand name and trade mark; After-sales service; Product life cycle concept.

**Price :** Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

**UNIT IV Distributions Channels and Physical Distribution :** Distribution channels – concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler.

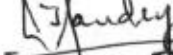
**Promotion :** Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career.

**UNIT V International Marketing :** Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment – external and internal.

Identifying and Selecting Foreign Market : Foreign market entry mode decisions.

**Suggested Readings**

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Ferrell: Marketing : Houghton-Mifflin Boston.
3. Stanton W.J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. L.J. Pandey & Trapti Agrawal; Principles of Marketing; K.G. Publications.
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.
7. Fulmer R.M: The New Marketing; McMillan, New York.
8. McCarthy J.E: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R: Basic Marketing - Concepts, Decisions and Strategies; Prentice Hall, New Delhi.
10. Bushkirk, Richard H.: Principles of Marketing; Dryden Pren, Illinois.

  
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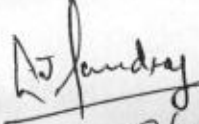
**C.C.S. UNIVERSITY REVISED SYLLABUS EFFECTIVE FROM 2014-15 SESSION**  
**M.COM. II SEMESTER : OPERATIONS RESEARCH (I – 4002)**

**COURSE INPUTS Periods (60 Minutes)**

- UNIT - I Introduction :** Meaning and Importance of Operations Research, Production Planning and Control.  
**Learning Curve Theory :** Learning Curve Ratio, Learning Coefficient, Learning Curve Equation, Learning Curve Application.
- UNIT - II Linear Programming I :** Mathematical Formulation of the Problem, Graphic Solution, Simplex Method – Maximization and Minimization.
- UNIT- III Linear Programming II : Transportation Problems :** Initial Solution, North West Corner Rule, Least Cost Method, Vogel's Approximation Method, Optimality Test, Degeneracy, Unbalanced Problems, Maximization Problems.
- UNIT- IV Assignment Problems:** Assignment Algorithm, unbalanced Assignment Problems, Maximization Problems.  
**Queuing Theory:** Introductions, Benefits, Single Channel Queuing Model.
- UNIT-V Job Sequencing :** Introduction, solution of sequencing problem Johnson's algorithm for n jobs through 2 machines **and Quality Control**

**Recommended Books :**

1. V. K. Kapoor, Sultan Chand & Sons
2. K.G. Gupta & Arun Kumar; Operations Research, K.G. Publications
3. Kothari C.R., An Introduction to Operation Research, Vikas Publishing House.

  
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**Syllabi for Pre – Ph.D. Course Work in Commerce**  
**Paper – I : RESEARCH METHODOLOGY & THESIS WRITING**

**Unit I Introduction to Research Methodology**

Meaning and objectives of Research : Basic principle of research, Objective of research, importance, types of research. Qualitative vs. Quantitative Research – The scientific research process – meaning of research problems, sources of research problems, characteristics of good research problems – identification, selection and formulation of research problem – review of literature – identification of sources for review of literature – formulation of Hypothesis.

**Unit II Measurement and Research Design**

Levels of measurement in research : Four levels of management – Research Design : meaning need and features of good research design. Types of research design – Basic Principles of Research Designs – Sampling Design : Census and Sample Surveys, Different types of sample designs, characteristics of good sample design. Techniques of selecting a random sample.

**Unit III Data Collection and Analysis**

**Primary and Secondary Data** : Methods of collecting data : observation, interview, questionnaire and schedule. Sources of secondary data – Processing of data : Editing, coding and classification of data. Tabulation, Diagrammatic and graphical representation of data, Correlation, Regression, Association of Attributes, Analysis of Time Series.

Basic Computer – Use of computer application in Business research, Microsoft excel. Use of SPSS in data analysis. Data Processing, graphical processing. Use of Multi-media tools.

**Unit IV Testing of Hypothesis**

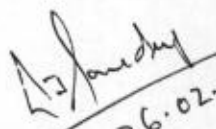
Hypothesis Testing and estimation : Fundamentals of hypothesis testing – Parametric Test; Testing for significance of difference between means, proportions, variances and correlation coefficients, ANOVA and Chi-Square Test, T Test, F test, Limitation of Test of Hypothesis.

**Unit V Reporting and Thesis Writing**

Structure and components of scientific reports – Types of Report, Technical reports and thesis – Significance – different steps in the preparation – Layout – Structure and language of Typical Report. Illustrations and Tables. Power Point Presentation – Bibliography, references and footnotes – Oral presentation – Planning – Preparation – Practice – making Presentation – Use of visual aids.

**Reference Books**

1. William G. Zikmund : Business Research Methods, Cengage, 2006
2. Alan Bryman, Emma Bell : Business Research Methods, 3/e 2011, Oxford University Press.
3. Ranjit Kumar, Research Methodology a step by step guide for business.
4. C.R. Kothari : Research Methodology 2/e, New Age International, 2006
5. Donald R. Cooper, Pamela S. Schindler : Business Research Methods, 8/e, TMH, 2009.
6. Richard I Levin & Devid S. Rubin : Statistics for Management, 7/e, Pearson, 2008.
7. Dipak Kumar, Bhattacharya : Research Methodology, Excel Books, 2009.
8. Rajendra Naragundkar : Marketing Research, Text and Cases, Mc Graw Hill 2008.

  
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**Paper – II : EMERGING AREAS OF COMMERCE**  
**(Contemporary Issues of Commerce & Business Studies)**

**Unit I Management & HRD Areas**

Risk Management in Banks & Corporate Sector, Corporate Governance, Issue of regulations and governance in Mutual Funds, Insurance Companies and Banks. HRD problems related to Corporate Sector, Government Sector and Banking Sector. Provisions of labour welfare and social security and testing of its implementation in related sectors.

**Unit II Economic Development in India** (rural and Urban Areas) Problems of developing countries. Agricultural Problems. Land Reforms, Low Productivity, Rural Development Problems and programmes and its implementations. Problem of Unemployment – Rural and Urban Areas, Food Problems in India and government schemes for BPL and APL peoples and testing of its implementations. Problems of cottage, small scale and large scale industries.

**Unit III Marketing Management Inputs and Emerging Areas :**

An Overview of marketing in India. Concept and significance of Consumer Behaviour, Service and relationship marketing, marketing research, product positioning, marketing and inter disciplinary foundation. Social and not-for-profit marketing, advertising media and selection decisions. Study of marketing practices in export market. Marketing in a network economy and digital era. Contemporary issues in sports, tourism, rural and international marketing.

**Unit IV Contemporary Issues in Accounting**

Fundamentals of Accounting Theory, Indian Accounting Standards and International Financial Reporting Standards. Concept of fixed and working Capital, Working Capital Management, Effect of Inflation on fixed and Working Capital. Corporate Financial Reporting and its regulations, Responsibility Accounting, Asset Pricing Theory and Ratio Analysis.

**Unit V Emerging Areas of Finance :**

Capital market efficiency, behavioural finance, Global Finance Regulations, Globalization and Liberalization. Dis-investment Policy in India. EXIM-Policy, Balance of Trade and Balance of Payment. Foreign Direct Investment after Liberalization. Recent Government Policy in FDI in retail Sector.

**Reference Books :**

1. Pulak Chakravarty : "Quantitative Techniques for Management and Economics." Himalaya Publishing House.
2. Ahmed Belkooui : "Accounting Theory, Harsant Brace Jovanovich".
3. Accounting Theory and Practice : Prof. Jawahar Lal – Himalaya Publishing House, New Delhi.
4. Corporate Financial Reporting : Prof. Jawarhar Lal – Taxmann Publishing House, New Delhi.
5. Financial Management : M.Y. Khan & P.K. Jain, Tata Mc Graw Hill, Education Pvt. Ltd., New Delhi.
6. Advances Management Accounting, Prof. Jawahar Lal – S. Chand & Co. Pvt. Ltd., New Delhi.
7. Economic Development : Todaro and Smith, Pearson Education.
8. Marketing Theory Evolution and Evaluation : Jagdish N. Seth, David M – Gardner.
9. Marketing Theory : Foundations, Controversy, strategy research advantage – Shelby D. Hunt.
10. Theory of Asset Pricing : George Pennachi, Prentice Hall.
11. Corporate Governance : Principles, policies and practices – A.C. Fernando, Pearson Education.
12. Theories of Corporate Governance : Thomas Clark, Rutledge.

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