

## M.COM (NEP) SEMESTER – II

### COURSE STRUCTURE

Sr. No.	Particular	Subject Code	Credits	Page No.
1	<b>MAJOR MANDATORY (Optional)</b>			
	<a href="#">Specialized Areas in Accounting</a>	<a href="#">23MC2-A013</a>	4	1
	<a href="#">Business Tax Assessment &amp; Planning</a>	<a href="#">23MC2-A014</a>	4	3
	<b><u>OR</u></b>			
	<a href="#">Application of Cost Accounting</a>	<a href="#">23MC2-A033</a>	4	5
	<a href="#">Cost Control &amp; Cost System</a>	<a href="#">23MC2-A034</a>	4	7
2	<b>MAJOR MANDATORY (Compulsory)</b>			
	<a href="#">Financial Analysis and Control</a>	<a href="#">23MC2-A231</a>	4	9
	<a href="#">Industrial Economics</a>	<a href="#">23MC2-A172</a>	4	11
3	<b>MAJOR ELECTIVE (Compulsory)</b>			
	<a href="#">Strategic Management</a>	<a href="#">23MC2-B262</a>	2	13
4	<b>ON-THE-JOB TRAINING (Optional)</b>			
	<a href="#">Accounting (OJT)</a>	<a href="#">23MC2-D011</a>	4	15
	<b><u>OR</u></b>			
	<a href="#">Costing (OJT)</a>	<a href="#">23MC2-D031</a>	4	15
<b>Total Credits</b>			<b>22</b>	

**Note:** Click on the subject name or subject code to access the link to subject details.

## M.COM SEMESTER-II (NEP 2023) SUBJECT GROUP

DIV.	SUB. GROUP	Subjects & Credits							Academic Extra Credit
		MAJOR Mandatory				Major Elective	OJT	Total Credits	
A	<i>A</i>	Specialized Areas in Accounting (4)	Business Tax Assessment & Planning (4)	Financial Analysis and Control (4)	Industrial Economics (4)	Strategic Management (2)	Accounting (OJT) (4)	22	Human Rights-II (1) Introduction to Cyber Security-II (2)
	<i>B</i>	Application of Cost Accounting (4)	Cost Control & Cost System (4)	Financial Analysis and Control (4)	Industrial Economics (4)	Strategic Management (2)	Costing (OJT) (4)	22	Human Rights-II (1) Introduction to Cyber Security-II (2)

**MAJOR CORE (Optional)**

<b>Course Code:</b> <b>23MC2-A013</b>	<b>Subject: Specialized Areas in Accounting</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b> 1. To understand the application of advanced specialized accounting practices in the field of modern business and profession 2. To enhance the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies 3. To acquaint the information regarding Hotel Accounting, Hospital Accounting, Transport Accounting and Fund-based Accounting. 4. To acquaint the knowledge of Accounts and Records under GST Act		
<b>Course Outcome:</b> <b>After completing the Course, the student shall be able to:</b> CO1: Understand the accounting for Construction Contracts and prepare the Contract Accounts CO2: Understand the Accounting for Amalgamation, Absorption and Internal Reconstruction. CO3: Acquaint with Hotel Accounting, Hospital Accounting, Transport Undertakings Accounting Fund-based Accounting to create an avenue for employment in the Academics and also to benefit Industry CO4: Understand the Accounts and Records under GST Act		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
<b>I</b>	<b>Accounting of Construction Contracts</b>	1.1 Introduction –Accounting treatment 1.2 Percentage of Completion Method, Completed Contract Method. 1.3 Provision for foreseeable losses-Principles to be followed while taking credit for profit on incomplete contracts 1.4 Valuation & disclosure of Work-in-progress, Escalation clause 1.5 Preparation of Contract Accounts as per AS7 and AS 11, 115..... 1.6 Certification under Real Estate Regulation and Development Act, 2016 (RERA)	<b>14</b>
<b>II</b>	<b>Accounting for Corporate Restructuring</b>	2.1 Amalgamation 2.2 Absorption 2.3 Internal Reconstruction - reparation of Scheme of Internal Reconstruction. (Advanced problems only)	<b>18</b>
<b>III</b>	<b>Service Sector Accounting</b>	3.1 Hotel Accounting - Introduction - visitors' ledger. 3.2 Hospital Accounting - Introduction- capital and revenue expenditure OPD & IPD Register. 3.3 Transport Undertaking - Introduction - Preparation of 3.4 Final Accounts - Accounting of Roadways Preparation of final accounts - Log Book. 3.5 Fund Based Accounting: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.	<b>16</b>
<b>IV</b>	<b>Accounts and Records under GST Act</b>	4.1 Books of Accounts & Records under GST Act 4.2 Preparation of various Reconciliation Statements. 4.3 Audit under GST Act 4.4 Period for Retention of Accounts	<b>12</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Advanced Financial	Shawar Saleem	Vikas Publication House
2	Advanced Account- Vol. I	Shukla, M. C., T. S. Grewal and S. C.	S. Chand and Co. Ltd.
3	Advanced Practical	Anjan Bhattacharya & Subrata Mukerjee	S. Chand and Co. Ltd.
4	Advanced Accounting	M. C. Shukla & S.P. Grewal	S. Chand and Co. Ltd.
5	Indirect Taxes	V. S. Datey	Taxman Publication
6	Advanced Accountancy	Jain and Narang	Kalyani Publishers
7	Advanced Management	Ravi Kishor	Taxman

**Suggested Web/E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on YouTube/Swayam/MOOCs etc.)</b>	<b>Journals/Articles/Case studies</b>
1	Accounting of Construction Contracts	<a href="https://youtu.be/IXvesz0kVqk">https://youtu.be/IXvesz0kVqk</a>	Taxman Journal of Costing and Management Accounting British accounting review International Journal of accounting The Management Accountant The management Accountant <a href="https://www.icaai.org/">https://www.icaai.org/</a>
2	Accounting for Corporate Restructuring		
3	Service Sector Accounting:		
4	Accounts and Records under GST Act		

<b>Course Code:</b> 23MC2-A014	<b>Subject: Business Tax Assessment and Planning</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To provide insight on Income Tax Act for computation of income of Partnership Firm, Co-Operative society and Charitable Trust.		
2. To impart knowledge about provisions of set off and carry forward of losses and procedural aspects related with returns and assessment.		
3. To acquaint with concept of tax planning and management.		
4. To provide exposure to various concepts under Goods and Service Tax (GST) Act and Customs Act		
<b>Course Outcome:</b>		
<b>After completing the Course, the student shall be able to:</b>		
CO1: Compute income of Partnership firm, Co-Operative Society and Charitable Trust		
CO2: Understand provisions of Set off and carry forward of losses and all procedural aspects related with returns and assessment.		
CO3: Understand concept and significance of tax planning and management.		
CO4: Understand various concepts under GST Act and Customs Act and compute GST liability		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
<b>I</b>	<b>Assessment of Various entities</b>	1.1 Assessment of Partnership Firms including LLP. 1.2 Assessment of Co-operative Societies. 1.3 Assessment of Charitable Trust. (Theory & Problems)	<b>20</b>
<b>II</b>	<b>Procedural aspects</b>	2.1 Clubbing of income and set off and carry forward of losses (Theory and problems) 2.2 Income Tax authorities, Return of Income and forms of Income Tax Return, Procedure for assessment – Types of assessment, Appeals & Revision, Tax Deducted at Source. 2.3 Advance Tax, Interest and Penalties, Offences and Prosecutions, Refund of Tax, Introduction to Double Taxation Avoidance Agreement (DTAA)	<b>16</b>
<b>III</b>	<b>Tax Planning and Management</b>	3.1 Concept of Tax Planning and Management, Need, Objectives, 3.2 Limitations, Types (Short Term, Long Term, permissive, purposive) 3.3 Difference between Tax Exemption, Tax Evasion and Tax Avoidance (theory)	<b>6</b>
<b>IV</b>	<b>Goods and Service Tax</b>	4.1 Concept of GST – Meaning 4.2 Evaluation of GST, Types – CGST, SGST, UTGST, and IGST. 4.3 Procedure for registration under GST, Persons liable for Registration – Compulsory and Deemed registration, cancellation of registration, GST Returns 4.4 Levy & Collection of Tax, Scope of supply, composite & mixed supply, Time of supply goods & services, Input Tax Credit (Theory & Problem) 4.5 Customs Duty – Introduction to Customs Duty – valuation, Customs Procedure, Classification for customs & Rate of Customs Duty (Theory)	<b>18</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Income Tax Bare Act	-	-
2	Income tax Rules	--	-
3	Students Guide to Income	Vinod K. Singhanian and Dr.	Taxman Publications (P) Ltd.
4	Practical Approach to Dr Income Tax	Girish Ahuja, Dr. Ravi Gupta	Commercial - Law Publishers (India) Pvt. Ltd.

**Web Links:**

1. [www.icai.org](http://www.icai.org)
2. [www.icsi.edu](http://www.icsi.edu)
3. [www.icmai.in](http://www.icmai.in)

**Note: Finance Act & amendments in taxation law enacted immediately preceding the Academic Year will be applicable.**

<b>Course Code:</b> 23MC2-A033	<b>Subject: Application of Cost Accounting</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To introduce to the concept of integral and non-integral cost accounting. 2. To provide insight on Product Life Cycle Costing and Value Chain Analysis. 3. To develop the understanding about Cost Allocation & Activity Based Costing. 4. To develop in-depth understanding of Transfer Pricing and Target Costing		
<b>Course Outcome:</b>		
<b>After completing the Course, the student shall be able to:</b>		
CO1: Understand the concept of integral and non-integral cost accounting.		
CO2: Get insight of Product Life Cycle Costing and Value Chain Analysis.		
CO3: Understand the Cost Allocation & Activity Based Costing.		
CO4: Understand in-depth the concept of Transfer Pricing and Target Costing.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
<b>I</b>	<b>Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts</b>	1.1 Book - keeping, Cost Ledgers, inter-locking and integral Accounts. 1.2 Reconciliation of Cost and Financial Accounts, Reasons, needs & Methods.	<b>15</b>
<b>II</b>	<b>Product Life Cycle Costing (PLC) &amp; Value Chain Analysis (VCA)</b>	2.1 Introduction, Product Life Cycle, Phases and Characteristics of Product Life Cycle, 2.2 Value Chain Analysis –Approach for Assessing Competitive Advantages – Value Chain Analysis V/S Conventional Management Accounting.	<b>15</b>
<b>III</b>	<b>Cost Allocation and Activity Based Costing</b>	3.1 Cost Allocation – Meaning, Types, Relationship between resources, activities, Cost and Cost drivers, 3.2 Methods of allocating Costs in Cost Centres using Direct Method, Step Down Method and Reciprocal Method. 3.3 Activity Based Costing – Introduction, Steps in ABC Systems, Levels of Activities Advantages & Limitations	<b>15</b>
<b>IV</b>	<b>Strategic Cost Management</b>	4.1 Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing, Methods of Transfer Pricing- Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices 4.2 Target Costing- Introduction, Concept, Objectives, Comparison between Target Costing and Cost-Plus Pricing	<b>15</b>
<b>Total</b>			<b>60</b>

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Cost Accounting Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill,	New Delhi
2	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann	New Delhi
3	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot	New Delhi
4	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
5	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida, UP
6	Cost Accounting Principles & Practices	Dr. M.N. Arora	Vikas Publishing House	New Delhi

**E-Learning Resources:**

Sr. No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)	Films	Journals/ Articles/
				Case Studies
1	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts	YouTube	-	The Management Accountant, The Chartered Accountant, The Chartered Secretary
2	Product Life Cycle Costing (PLC): & Value Chain Analysis (VCA)	YouTube	You Tube films showing working of different industries.	The Management Accountant, The Chartered Accountant, The Chartered Secretary
3	Cost Allocation and Activity Based Costing	YouTube	-	The Management Accountant, The Chartered Accountant, The Chartered Secretary
4	Strategic Cost Management	YouTube	-	The Management Accountant, The Chartered Accountant, The Chartered Secretary

<b>Course Code:</b> 23MC2-A034	<b>Subject: Cost Control and Cost Systems</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To acquaint the students with practical application of Marginal Costing and Break-Even Analysis 2. To impart the knowledge of pricing decisions and strategies 3. To enable to understand the process of designing and installing the costing System 4. To enable to understand the applicability of cost control and cost reduction techniques		
<b>Course Outcome:</b>		
<b>After completing the Course, the student shall be able to:</b>		
CO1: Get acquainted with practical application of Marginal Costing and Break-Even Analysis		
CO2: Understand, compare the implications of pricing decisions and pricing strategies		
CO3: Understand the Process of designing and installing the Costing System		
CO4: Understand the applicability of cost control and cost reduction techniques		

Unit	Unit Title	Contents	No of Lectures
I	<b>Application of Marginal Costing and Break-Even Analysis (Cost – Volume – Profit Analysis)</b>	1.1 Application of Marginal costing and Break-Even Analysis (Cost Volume Profit Analysis)- Cost control, Profit planning, Evaluation of performance, Decision making 1.2 Key or Limiting factor, Make or Buy Decision, optimizing product mix, Fixation of selling price, Discontinuance of product, Diversification of Product line, Accept or reject new order, Alternative course of action, closing down of operations, Purchasing or Leasing 1.3 Uses of CVP analysis, Break even Charts, profit volume charts.	18
II	<b>Pricing Decision</b>	2.1 Introduction –Theory of Price –Pricing Policy 2.2 Principles of Product Pricing 2.3 Pricing of Finished Product 2.4 New Product Pricing 2.5 Pricing Strategies	14
III	<b>Costing system Design &amp; Installation</b>	3.1 Introduction 3.2 Study of Production Process 3.3 Selection of Methods of Costing 3.4 Creating Cost Centers and Cost Codes. 3.5 Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. 3.6 Fixing Responsibility and designing suitable MIS. 3.7 Designing and Installing Cost System in Computerized Environment	14
IV	<b>Cost Control, Cost Reduction and Productivity</b>	4.1 Cost Control, Cost Reduction Program and its Implementation, Methods and Techniques 4.2 Recent techniques of Cost Control and Cost Reduction 4.3 Productivity: Meaning, causes of lower Productivity, improvement in Productivity 4.4 Measurement of Productivity- Material, Labour, Machines, Capital, Power & overall Productivity	14
<b>Total</b>			<b>60</b>

**Note:**

**1. Weightage to Theory and Problems 30 % of marks for Theory & 70 % of marks for Practical problems**

**2. Area of practical problems:**

- 1) Marginal costing, Break Even Analysis, Short term decisions
- 2) Pricing decisions
- 3) Productivity.

**Suggested Readings:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Cost Accounting Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill,	New Delhi
2	Advanced Cost Accounting and Cost Systems	Ravi M Kishor	Taxmann	New Delhi
3	Cost Accounting Theory and Problems	N. Maheshwari	Mittal Shree Mahavir Book Depot	New Delhi
4	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
5	Hornigren's Cost Accounting- A Managerial Emphasis	Shrikant M Datar & Madhav V Rajan	Pearson	Noida, UP
6	Costing advisor	PV Ratnam	Kit ab Mahal	New Delhi

**E – Learning Resources:**

Sr. No	Topic	Lectures (Available on YouTube/ Swayam/ MOOCs/ etc.)	Journals/ Articles/ Case Studies
1	Application of Marginal Costing and Break-Even Analysis (Cost – Volume – Profit Analysis )	<a href="https://www.classcentral.com/course/swayam-management-accounting-14177">https://www.classcentral.com/course/swayam-management-accounting-14177</a> <a href="https://nptel.ac.in/courses/110/101/110101003/">https://nptel.ac.in/courses/110/101/110101003/</a>	The Management Accountant, Taxman Journal of Costing and Management Accounting
2	Pricing Decision	<a href="https://nptel.ac.in/courses/110/101/110101132/">https://nptel.ac.in/courses/110/101/110101132/</a>	<a href="https://icmai.in/icmai/news/209.php">https://icmai.in/icmai/news/209.php</a> <a href="https://resource.cdn.icai.org/62107bosinp8cp10u1.pdf">https://resource.cdn.icai.org/62107bosinp8cp10u1.pdf</a>

**MAJOR MANDATORY (Compulsory)**

<b>Course Code:</b> <b>23MC2-A231</b>	<b>Subject: Financial Analysis and Control</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b> 1. To develop the conceptual framework of Financial analysis and Control and provide practical exposure to apply various tools of Financial Statement Analysis 2. To enable to use various types of ratios for financial and investment decisions and introduce to the technique of financial modelling 3. To impart the knowledge about Cash Flow and Fund Flow Statements and their importance in financial analysis and control 4. To introduce to techniques of capital budgeting and enable to apply them for long term investment decisions		
<b>Course Outcome:</b> <b>After completing the Course, the student shall be able to:</b> CO1: Understand and apply various tools of Financial Statement Analysis for Inter – Company and Intra Company analysis of financial performance. CO2: Critically analyze the financial performance, capital structure and leverage by applying ratio analysis technique and get acquainted with financial modelling. CO3: Prepare Cash flow and fund flow statements and understand its importance in financial analysis and control. CO4: Apply capital budgeting techniques for long term investment decision.		

Unit	Unit Title	Contents	No of Lectures
I	<b>Fundamentals of Financial Analysis and Control and Analysis of Financial Statements</b>	1.1 Meaning of Financial Analysis and Control 1.2 Objectives and users of Financial Analysis its importance, Analysis of Financial Statement-tools of financial statement analysis, 1.3 Comparative and Common Size Statement, 1.4 Problems on Intra & Inter Company Comparison,	15
II	<b>Ratio Analysis and its application</b>	2.1 Ratio Analysis and Interpretation –Concept, Importance and Types of Ratios –Liquidity, Leverage, Activity and Performance Ratios 2.2 Application of Ratio Analysis in decision making 2.3 Limitations of Ratio Analysis	16
III	<b>Cash Flow and Fund Flow Statements</b>	3.1 Meaning, importance 3.2 Problems on Cash flow and Fund flow statements	15
IV	<b>Long term investment decision (Capital Investment Decision)</b>	4.1 Meaning-Need and Importance of Capital budgeting 4.2 Investment Evaluation Techniques -Pay Back Period, Rate of Return, Discounted Pay Back Period-Discounted cash flow-Net Present Value, Internal Rate of Return, Modified Internal Rate of Return, Profitability Index. 4.3 Relationship between risk and returns 4.4 Advantages and Disadvantages of Capital Budgeting techniques	14
<b>Total</b>			<b>60</b>

**Suggested Readings:**

<b>Sr.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Advanced Management Accounting	Ravi M. Kishore	Taxman	New
2	Management Accounting & Financial Analysis	Ravi M. Kishore	Taxman	New Delhi
3	Financial Reporting and Analysis	Dr. Jawahar Lal, Dr. Sucheta	Himalaya Publication	New
4	Financial Accounting and Analysis	P Perm Chand and Madan	Himalaya Publishing,	Mumbai
5	Management Accounting & Financial Analysis	M.Y.Khan & P.K.Jain	(Tata McGraw hill),	New Delhi

**Other Suggested Readings:**

1. R. N. Anthony, G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. S. N. Maheshwari: Principles of Management Accounting
8. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
9. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
10. Ravi Kishor: Advanced Management Accounting (Taxmann)
11. R. N. Anthony, G. A. Walsh: Management Accounting
12. M. Y. Khan. K. P. Jain: Management Accounting

Beninga, Simon (2014). Financial Modeling. MIT press, Ch.1, 2, 3 Unit(s) - IV Day, Alastair L. (2012). Mastering Financial Modeling. Pearson Education, Ch.8, 9, 13, 16 Unit(s) - III and IV Moschella, John (2017). Financial Modeling for Equity Research: A Step-by-Step Guide to Earnings Modeling. Guternberg Research publishing, Ch.5, 6, 7 Unit(s) - IV Proctor, K. Scott (2004).

<b>Course Code:</b> 23MC2-A172	<b>Subject: Industrial Economics</b>	<b>Total Marks: 100</b> <b>Credits: 04</b>
<b>Course Objectives:</b>		
1. To provide the knowledge to the students in core & specialized area of Industrial Economics 2. To make students aware about industrial location, regional imbalance and measures taken by the Government to create balance industrial growth. 3. To understand industrial productivity, efficiency and scale of production. 4. To make students inquisitive about changing industrial policy enlarged availability of financial resources and its impact on industrial growth in India.		
<b>Course Outcome:</b>		
<b>After completing the Course, the student shall be able to:</b>		
CO 1: Get the basic information & knowledge about the specialized area of Industrial Economics.		
CO 2: Identify the development in various aspects of Industrial location, regional imbalance and balanced industrial growth.		
CO 3: Analyse existing industrial productivity, efficiency, scale of production and know the probable measures for improvement.		
CO 4: Think logically about factors encouraging industrial growth, availability of financial sources and get inspiration for the further quest on the basis of research.		

Unit	Unit Title	Contents	No of Lectures
I	<b>Industrial Economics Introduction and Concepts</b>	1.1 Meaning, Nature, Scope, Need and Significance of Industrial Economics 1.2 Industrial Combinations- causes, mergers and amalgamations, industrial monopoly-control of monopolies 1.3 Product Pricing Policies / Methods a) Cost Plus Method b) Skimming Pricing c) Penetration Pricing d) Variable Price Policy e) Market Rate Policy 1.4 Introduction to Managerial Economics	15
II	<b>Industrial Location</b>	2.1 Factors Affecting Location of Industries 2.2 Theories of Industrial Location- Alfred Weber's theory, Sargent Florence Theory 2.3 Industrial Imbalance –Need for balanced regional industrial development- Causes for and Measures of Industrial imbalance 2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development	15
III	<b>Industrial Productivity, Efficiency and Size of Firm</b>	3.1 Industrial Productivity and Efficiency- Meaning, Norms, Tools and measurement of Industrial Productivity and Efficiency 3.2 Factors Affecting Industrial Productivity and Efficiency 3.3 Industrial Productivity in India 3.4 Causes of Low Industrial Productivity 3.5 Remedial measures by the Government to improve industrial productivity 3.6 Size of Firm- Determinants of Size of Firm 3.7 Optimum Size of Firm- Meaning and its Determinants	15
IV	<b>Industrial Finance and Indian Industrial Growth</b>	4.1 Meaning, Scope, Importance of Industrial Finance 4.2 Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc. 4.3 Foreign Capital- Need, government's policy, direct investment, Foreign Institutional Investment, External commercial borrowings 4.4 Indian Industrial Growth since 1991 4.5 Performance and Problems of Micro, Small, Medium Enterprises	15
<b>Total</b>			<b>60</b>

**Mandatory Readings:**

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Industrial Economics: Indian Perspective	Cherunilam, F.	Himalaya Publishing house.	Mumbai
2	Industrial Economy of India	Sivaya, K.V. and Das	VBM (latest Edition), Sultan Chand	Mumbai
3	Industrial Economics	Sing, A. and A.N.Sadhu	Himalaya Publishing House	Mumbai
4	Industrial Growth in India - Stagnation since Mid-sixties	Ahluwalia, I.J.	Oxford University Press	New Delhi
5	Performance Appraisal of PEs in India: Conceptual Approach", in Public Enterprises in India	Jyotsna and Narayan B	Chug Publications	Allahabad
6	Industrial Economics,	Burthwal, R.R	Wiley Eastern Ltd	New Delhi
7	Indian Economy	Datt & Mahajan	S.Chand Publishing	New Delhi
8	Small scale industries and entrepreneurship in the 21 <sup>st</sup> Century	Vasant Desai	Himalya Publishing House	Delhi
9	Managerial Economics	D.N. Dwivedi	Vikas Publishing House	New Delhi
10	Industrial Economics	Dr. Ranjana Seth	Ane Books Pvt. Ltd.	New Delhi

**Suggested Web reference:**

Sr.	Lectures	PPTs	Articles
1	<a href="https://www.economicsnetwork.ac.uk/teaching/Lecture%20Slides/Industrial%20Economics">https://www.economicsnetwork.ac.uk/teaching/Lecture%20Slides/Industrial%20Economics</a>	<a href="http://www.powershow.com/view/26979b-MGI2M/INDUSTRIALECONOMIC_Spowerpoint_ppt_presentation">http://www.powershow.com/view/26979b-MGI2M/INDUSTRIALECONOMIC_Spowerpoint_ppt_presentation</a>	<a href="https://onlinelibrary.wiley.com/journal/14676451">https://onlinelibrary.wiley.com/journal/14676451</a>
2	<a href="https://www.studocu.com/en/document/university-of-nottingham/industrial-economics/lecture-notes/lecture-notes-lectures-1-10/594973/view">https://www.studocu.com/en/document/university-of-nottingham/industrial-economics/lecture-notes/lecture-notes-lectures-1-10/594973/view</a>	<a href="http://www.staff.city.ac.uk/~sj355/INDUSTRIAL%20intro.ppt">http://www.staff.city.ac.uk/~sj355/INDUSTRIAL%20intro.ppt</a>	<a href="https://onlinelibrary.wiley.com/loi/14676451">https://onlinelibrary.wiley.com/loi/14676451</a>
3	<a href="https://www.hse.ru/data/2010/10/22/1224130267/BSc4industrial_en.pdf">https://www.hse.ru/data/2010/10/22/1224130267/BSc4industrial_en.pdf</a>	<a href="https://slideplayer.com/slide/11650124/">https://slideplayer.com/slide/11650124/</a>	<a href="https://econpapers.repec.org/article/blajjndec/">https://econpapers.repec.org/article/blajjndec/</a>

**MAJOR ELECTIVE (Compulsory)**

<b>Course Code:</b> <b>23MC2-B262</b>	<b>Subject: Strategic Management</b>	<b>Total Marks: 50</b> <b>Credits: 02</b>
<b>Course Objectives:</b> 1. To develop understanding of the various corporate strategies 2. To develop understanding of different functional strategies. 3. To develop understanding of the recent trends in strategic management		
<b>Course Outcome:</b> <b>After completing the Course, the student shall be able to:</b> CO1: Understand the various corporate strategies. CO2: Formulate the functional strategies. CO3: Understand the recent trends in strategic management.		

<b>Unit</b>	<b>Unit Title</b>	<b>Contents</b>	<b>No of Lectures</b>
<b>I</b>	<b>Corporate Level Strategies</b>	1.1 Expansion Strategies. 1.2 Stability Strategies. 1.3 Retrenchment Strategies 1.4 Combination Strategies 1.5 Corporate Restructuring	<b>10</b>
<b>II</b>	<b>Functional Strategy</b>	2.1 Meaning, Need and Importance of Functional Strategy 2.2 Knowledge and Formulation of Functional Strategy for - Marketing & Advertising, Production, Research and Development (R&D), Human Resource (HR), Finance and Logistics	<b>14</b>
<b>III</b>	<b>Recent Trends in Strategic Management</b>	3.1 Business Process Reengineering, 3.2 Benchmarking, 3.3 TQM and Six Sigma 3.4 Chanakyaneeti – For Strategic Management.	<b>6</b>
<b>Total</b>			<b>30</b>

**Suggested Readings:**

<b>Sr.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>
1	Strategic Management – the Indian Context	R. Srinivasan	PHI Learning ;5th edition (1 October 2014)
2	Strategic Management and Business Policy	AzharKazmi	Tata-Mcgraw Hill
3	Business Environment for Strategic Management	Aswathappa	Himalaya Publishing House
4	Strategic Management	Fred David, Forest David	Pearson Education India
5	Strategic Management: A Conceptual Framework –	Bhandari Arbinda	McGraw Hill Education (India) Private Limited
6	Strategic Management: Concepts and Issues	Ghosh, Arindam	Books & Allied Ltd
7	Business Policy and Strategic Management: Text and Cases	Cherunilam, Francis	Himalaya Publishing House
8	Strategic Management: Text and Cases	Rao, V.S.P.	Excel Books
9	Management Policy and Strategic Management	R. M. Srivastava	Himalaya Publishing House

**E-Learning Resources:**

<b>Sr. No.</b>	<b>Topic of the Lecture</b>	<b>Lectures (Available on YouTube/Swayam/MOOCs etc.)</b>	<b>Journals/Articles/Case studies</b>
1	Functional Strategy and Strategic Review	<a href="https://www.classcentral.com/course/edx-six-sigma-define-and-measure-8450/course/edx-six-sigma-define-and-measure-8450">https://www.classcentral.com/course/edx-six-sigma-define-and-measure-8450/course/edx-six-sigma-define-and-measure-8450</a>	Indian Management. Journal of Commerce & Management Thought.
2	Strategy Implementation	<a href="https://youtu.be/JITOrVj1EA">https://youtu.be/JITOrVj1EA</a>	The Management Accountant <a href="https://icmai.in/icmai/news/209.php">https://icmai.in/icmai/news/209.php</a>

**ON-THE-JOB TRAINING (Optional)**