



**M. C. E. Society's**

## **Abeda Inamdar Senior College**

Of Arts, Science and Commerce, Camp, Pune-1

(Autonomous) Affiliated to Savitribai Phule Pune University

NAAC accredited 'A' Grade

### **Syllabus for M.Com. I**

**2021-22 (CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Management Accounting</b>
<b>Course Code</b>	<b>21CMCO111</b>
<b>Semester</b>	<b>I</b>
<b>No. of Credits</b>	<b>4</b>

#### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To enhance the abilities of students to develop the concept of management accounting and its significance in the business.
<b>2.</b>	To enhance the abilities of students to analyze the financial statements.
<b>3.</b>	To enable the students to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporate
<b>4.</b>	To make the students develop competence with their usage in managerial decision making and control.

#### **Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management

	Accounting and Cost Accounting.
2.	To gain knowledge of practically comparing financial results of different years and different companies.
3.	To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities
4.	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management

## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Introduction to Management Accounting</b>	<b>9</b>
	1. Management Accounting- Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting	3
	2. Financial Accounting, Cost Accounting & Management Accounting	3
	3. Advantages and Limitations of Management Accounting - Installation of Management Accounting System	2
	4. Management Accountant: functions and duties - Essential qualities	1
<b>Unit II</b>	<b>Financial Statement Analysis</b>	<b>17</b>
	1. Introduction of Financial Statement Analysis and Objectives of financial statement analysis	2
	2. Tools of financial statement analysis - Multi - step income statement and Balance sheet	2
	3. Comparative Financial statement analysis, Uses, Importance, Types and Practical Problems	4

	4. Common sized analysis, Uses, Importance, Types and Practical Problems	4
	5. Trend analysis, Uses, Importance, Types and Practical Problems	3
	6. Analytical Balance Sheet Practical Problem	2
<b>Unit III</b>	<b>Ratio Analysis</b>	<b>17</b>
	1. Ratio Analysis-Meaning and rationale, advantages and limitations.	2
	2. Types of Ratios : (Practical Problems)	
	i. Liquidity Ratios,	3
	ii. Solvency Ratios,	3
	iii. Profitability Ratios,	3
	iv. Efficiency Ratios,	3
	v. Integrated Ratios.	3
<b>Unit IV</b>	<b>Working Capital Management</b>	<b>17</b>
	1. Concept and definition, Types/Classification, need and importance of working capital	2
	2. Determination of Working capital	3
	3. Assessment & Sources of working capital	3
	4. Study of Components of working capital Management	4
	i. Cash management	
	ii. Accounts receivable management and	
	iii. Inventory management.	
	5. Practical Problems on Working Capital Management	5

### References:

- Hanif, M. (2018). Cost and management Accounting-II. McGraw-Hill Education.
- Arora, M. (2012). A textbook of cost and management accounting (10th ed.). Vikas Publishing House.
- Pandey, I. M. (2009). Management accounting, 3E. Vikas Publishing House Pvt. Ltd
- S.P. Jain & K.N. Narang (2001). Advanced accountancy. Kalyani Publishers
- Ravi Kishore, R. M. (2006). Cost & management accounting 4Th / Ed. Taxmann

Publications Pvt.

- Gupta R. L., & Radhaswamy, M. (2001). Advanced accountancy. *S. Chand* and Co. Ltd
- Hanif, M. (2019). Modern cost and management accounting. McGraw-Hill Education.
- Bagavathi, P. R. (2006). Management accounting (4th Ed.). S. Chand Publishing.

**Note: The breakup of marks in the Examination will be as follows:**

<b>Component</b>	<b>Percent</b>
Theory	30%
Practical/ Problems	70%

**Area of Practical Problems:**

1. Financial Statement Analysis
2. Ratio Analysis
3. Working Capital Management



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**M.Com. Strategic Management**

**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Strategic Management (Compulsory)</b>
<b>Course Code</b>	<b>21CMCO112</b>
<b>Semester</b>	<b>I</b>
<b>No. of Credits</b>	<b>4</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To introduce the students to the emerging changes in the modern Business Environment.
<b>2.</b>	To develop the analytical, technical and managerial skills of students in the various areas of Business Administration.
<b>3.</b>	To empower to students with necessary skill to become effective future managers and leaders
<b>4.</b>	To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

**Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will be able to understand the concept of strategic management and the Process of Strategic Management

2.	Students will understand the External and Internal Business Environment for effective Strategy Formulation and also know the concept of value chain analysis
3.	Students will acquire the applicability skills and will understand SWOT Analysis
4.	The understanding of Functional Strategy is created

### Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Introduction to Strategic Management</b>	<b>15</b>
	1. Strategy – Concept, Introduction, Definition of strategic Management and its Evolution,	4
	2. Strategic Management Characteristics, Approaches to Strategic Decision Making, Strategic Management Process, and Components of Strategic Management process Model.	6
	3. Strategic Role of Board of Directors & Top Management	2
	4. Strategic Implications of Social and Ethical Issues.	3
<b>Unit II</b>	<b>Strategic Planning and Analysis</b>	<b>15</b>
	1. Formulation of Strategy	2
	2. Analysis of Business Environment, Internal analysis and External Analysis for Strategic Advantage	4
	3. Strategic Planning – meaning, steps, Alternatives, advantages and Disadvantages	3
	4. Value Chain Analysis	2
	5. Designing an effective Strategic Plan.	2
	6. Strategic Options at Corporate Level	2
<b>Unit III</b>	<b>Strategic Choices and Strategy Evaluation</b>	<b>15</b>

	1. Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies	5
	2. Evaluation of Strategic Alternatives for developing Product portfolio Models	5
	3. Strengths, Weakness, Opportunity, Threats (SWOT) Analysis, Boston Consulting Group (BCG) matrix, General Electric(GE) Matrix, Hoffer's Matrix	
<b>Unit IV</b>	<b>Functional Strategy and Environmental Analysis</b>	<b>15</b>
	1. Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability	3
	2. CSR (Corporate Social Responsibility).	2
	3. Functional Strategy: -Human Resource, Finance & Logistics,	2
	4. Business Environmental Concepts and components	3
	5. Concept of Corporate Restructuring	2
	6. Business Process Reengineering, Benchmarking, Total Quality Management (TQM) and Six Sigma	2
	7. Case study approach	1

#### References:

- *SRINIVASAN, R. (2014). Strategic management: The Indian context. PHI Learning Pvt*
- *C.B., G. (2016). Strategic management (Text and cases). S. Chand Publishing.*
- *David, F. R. (2016). Strategic management: A competitive advantage approach, concepts and cases. Prentice Hall.*
- *Henry, A. (2011). Understanding strategic management. Oxford University Press.*
- *Kazmi, A., & Kazmi, A. (1986). Strategic management. McGraw-Hill Education.*
- *Thomas L. Wheelen; J. David Hunger. (2011). Concepts in strategic management and business policy. Pearson Education India.*



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**Syllabus for M.Com. I**

**(ADVANCED COST ACCOUNTING AND COST SYSTEM)**

**2021-22 (CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Advanced Cost Accounting</b>
<b>Course Code</b>	<b>21CMCO113A</b>
<b>Semester</b>	<b>I</b>
<b>No. of Credits</b>	<b>4</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To prepare learners to understand the scope of Cost Accounting in any business activity.
<b>2.</b>	To learn the Cost Accounting treatment in relation to material cost accounting, employee cost and overheads.
<b>3.</b>	To develop the learners to establish the interface between cost Accounting Standards and the various elements of cost.
<b>4.</b>	To enable students to learn application of different methods of Costing in manufacturing and service industries.

**Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To understand the classification of costs and will be able to trace the cost to cost centers.
<b>2.</b>	To prepare cost sheet in various situations and understand the inventory related treatments in cost accounting.

3.	To understand the concept of employee cost and its relevance in the total cost of product or service.
4.	To acquire the understanding of CAS 3 & CAS 7.
5.	To develop ability to ascertain cost in different industries.

## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Nature and Scope of Cost Accounting</b>	<b>15</b>
	1. Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centers and Cost unit.	4
	2. Elements of Cost: Material, Labour and Overheads.	10
	i. Material: Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only	
	ii. Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory levels.	
	iii. Study of CAS 1 (Classification of Cost) and CAS 6 (Material Cost).	
	3. Preparation of Cost Sheet.	1
<b>Unit II</b>	<b>Employee cost</b>	<b>15</b>
	1. Meaning, Definitions and Significance of Labour Cost	2
	2. Classification of Labour Cost.	2
	3. Methods of Remuneration-Performance Based Remuneration.	6
	4. Labour Cost	2
	i. Idle time-causes and Accounting treatment	
	ii. Overtime premium-Accounting Treatment & its Control	
	iii. Treatment of special Labour Cost –Fringe benefits, Bonus,	

	Employees Welfare Costs	2
	5. Labour Turnover – concept, causes, Measurement & Cost of labour Turnover.	1
	6. Study of CAS – 7 relating to Employees Cost.	
<b>Unit III</b>	<b>Overheads Accounting</b>	<b>15</b>
	1. Meaning & Classification of Overheads,	3
	2. Allocation, Apportionment & Reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads.	8
	3. Absorption of Overheads-Methods, over and under absorption of overheads.	2
	4. CAS – 3 (Overheads )	2
<b>Unit IV</b>	<b>Methods of Costing</b>	<b>15</b>
	1. Job Costing and Contract Costing.	4
	2. Process Costing	5
	3. Operating Costing in Transport, Hospitals & Hotel undertakings.	6

#### References:

- Cost Accounting .Jawahar Lal and Seema Srivastava.(2013).Tata McGraw-Hill Education.
- Cost & Management Accounting 4 th / Ed. Ravi M. Kishore.(2006). Taxmann Publication Pvt. Cost Accounting. S P. Jain, K. L. Narang. (2000).
- A Textbook of Cost and Management Accounting, 10 th Edition. M. N. Arora. (2012).Vikas Publishing House.
- K. Senthilkumar; K. Maruthamuthu & Desti Kannaiah. (2019). *Advanced cost accounting*. Vikas Publishing House.
- Mahajan, S., & Kulkarni, M. (2019). *Advanced cost accounting*. Vikas Publishing House.
- Mitra, J. K. (2009). *Advanced cost accounting*. New Age International.

**Note: The breakup of marks in the Examination will be as follows:**

<b>Component</b>	<b>Percent</b>
Theory	30%
Practical/ Problems	70%

**Areas of practical problems:**

1. Preparation of Cost Sheet
2. Inventory turnover ratios
3. EOQ
4. Labour Turnover
5. Primary and Secondary Distribution of Overheads – Repeated Distribution and Simultaneous Equation Method
6. Methods of Absorption.
7. Contract Costing, Process Costing and Operating Costing.



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### **Syllabus M.Com. I (Business Administration)**

**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Production and Operations Management</b>
<b>Course Code</b>	<b>21CMCO113B</b>
<b>Semester</b>	<b>I</b>
<b>No. of Credits</b>	<b>4</b>

#### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To understand and develop deep insight of the concept of Production & Operations Management.
<b>2.</b>	To understand & identify business problems relating to production involving operational function, planning and control, quality management & Environmental issues.
<b>3.</b>	To increase the knowledge and perspective of students by acquainting them with the emerging trends and techniques in production and operation management.

#### **Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Development of conceptual clarity and analytical skills pertaining to Production and awareness about the importance of safety issues in a plant & analyzing solution to environmental issues.

2.	Change in overall perception towards quality enhancement by developing critical thinking and analytical abilities of the students.
3.	Development of Innovative abilities and Application oriented skills in Production & Operations Management.

## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Production and Operations Management: An overview</b>	<b>15</b>
	<b>1. Production and Operations Management:</b> <ul style="list-style-type: none"> <li>i. Meaning and Importance</li> <li>ii. Functions</li> <li>iii. Types of Production Systems <ul style="list-style-type: none"> <li>a. Mass Production/Flow Line</li> <li>b. Continuous</li> <li>c. Intermittent</li> <li>d. Batch Production</li> <li>e. Job Lots</li> </ul> </li> </ul>	5
	<b>2. Service Systems- Recent trends in production and service systems</b>	3
	<b>3. Plant Layout</b> <ul style="list-style-type: none"> <li>i. Objectives</li> <li>ii. Basic principles</li> <li>iii. Types of Plant Layout</li> </ul>	4
	<b>4. Safety considerations and Environmental aspects</b>	3
<b>Unit II</b>	<b>Supply Chain Management</b>	<b>15</b>
	<b>1. Supply Chain Management</b> <ul style="list-style-type: none"> <li>i. Introduction and Scope</li> <li>ii. Components</li> <li>iii. Process of Supply Chain Management</li> </ul>	6

	<b>2. Tools and Techniques of Supply Chain Management</b> i. Performance Measurement ii. Performance Implementation <b>3. Emerging Trends in Supply Chain Management:</b> i. Digitization-Warehouse automation ii. Internet of Things iii. Artificial Intelligence	4   5
<b>Unit III</b>	<b>Production Planning, Control &amp; New Techniques of Production &amp; Operations Management</b>	<b>15</b>
	<b>1. Production Planning:</b> Meaning, Objectives, Importance and its components. <b>2. Production Control:</b> Meaning, Objectives, Significance and factors affecting Production Control <b>3. New techniques and Current Trends in Production &amp; Operations Management:</b> i. Green Manufacturing ii. Mass Customization iii. Lean Operations iv. Make in India	5  5  5
<b>Unit IV</b>	<b>Total Quality Management and Emerging Issues in Production and Operations Management</b>	<b>15</b>
	<b>1. Total Quality management -</b> i. Meaning, Dimensions ii. Objectives and importance. iii. Emerging concepts and issues- Six Sigma <b>2. Emerging Issues in Production and Operations Management</b> i. Mobile Accessibility ii. Automation of Operational Processes iii. Outsourcing iv. Employee Empowerment v. Waste Management	7   8

## References:

- Buffa, E. S. (1980). Modern production operations management managing The operations function.
- Chary, S. N. (2019). Production and operations management, 6e. McGraw-Hill Education.
- Emerging trends in manufacturing: (proceedings of XVI National Convention of production engineers) ; January 19 - 20, 2002. (2002).
- H., B. D. (2011). Total quality management,. Pearson Education India.
- Kiran, D. (2016). Total quality management: Key concepts and case studies. Butterworth-Heinemann.
- Kiran, D. (2019). Production planning and control: A comprehensive approach. Butterworth-Heinemann.
- Klassen, R. D. (n.d.). Environmental issues and operations management. Encyclopedia of Production and Manufacturing Management, 187-192. [https://doi.org/10.1007/1-4020-0612-8\\_298](https://doi.org/10.1007/1-4020-0612-8_298)
- Luthra, S., Garg, D., Agarwal, A., & Mangla, S. K. (2020). Total quality management (TQM): Principles, methods, and applications. CRC Press.
- Moynihan, G. (2018). Contemporary issues and research in operations management. BoD – Books on Demand.
- Myerson, P. (2012). Lean supply chain and logistics management. McGraw Hill Professional.
- Myerson, P. (2017). Lean supply chain and logistics management. Createspace Independent Publishing Platform.
- Narasimhan, S. L., McLeavey, D. W., & Billington, P. (1995). Production planning and inventory control. Pearson College Division.
- Sharma, S. (2018). Manufacturing operations management. CRC Press.
- Singh, S. (n.d.). Production and operations management. Vikas Publishing House.



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### **Syllabus for M.Com. I**

#### **(ADVANCED COST ACCOUNTING AND COST SYSTEM)**

**2021-22 (CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Costing Techniques and Responsibility Accounting</b>
<b>Course Code</b>	<b>21CMCO114A</b>
<b>Semester</b>	<b>I</b>
<b>No. of Credits</b>	<b>4</b>

#### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To enhance the abilities of students to develop the concept of Cost and Management Accounting and its significance in the business.
<b>2.</b>	To enable the students to understand, develop and apply the techniques of costing in the decision making in the corporate world.
<b>3.</b>	To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques

#### **Course Learning Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To understand the role of Budget in the process of Cost Control and Decision Making.
<b>2.</b>	To develop Skills in computation and analysis of various variances.
<b>3.</b>	To Understand the concepts of Uniform Costing and Inter firm Comparison.

4.	To Understand the relevance of Cost Accounting Data as a part of monitoring various segments of business.
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### Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Budget and Budgetary Control</b>	<b>18</b>
	1. Concept of Budget and pre-requisites of preparing budget.	3
	2. Types/Classifications of Budgets	3
	3. Budget, Budgeting and Budgetary Control – Meaning, Importance and Difference.	3
	4. Process of preparing Budgets – Flexible Budget, Cash Budget, Production Cost, Quantity Budget & Sales Budget	3
	5. Limiting Factors in preparing Budgets	3
	6. ZBB (Zero Based Budget)- Steps and Advantages in ZBB	3
<b>Unit II</b>	<b>Standard Costing</b>	<b>18</b>
	1. Concept of Standard Cost	3
	2. Setting of Standards, Difference between Standard Costing and Budgetary Control.	5
	3. Variance Analysis – Material, Labour, Overhead, Sales and Profit Variances.	5
	4. Practical Problems on all Variance Analysis	5
<b>Unit III</b>	<b>Uniform Costing and Inter-firm Comparison</b>	<b>9</b>
	1. Uniform Costing – Meaning, Features, need, scope and objectives of Uniform costing	3
	2. The application, Advantages and Limitations of Uniform Costing.	3
	3. Inter- firm comparison– Meaning, Advantages and Disadvantage	3
<b>Unit IV</b>	<b>Responsibility Accounting and Reporting</b>	<b>15</b>

1. Definition, Meaning, Principles, controllable and Non-controllable Costs.	4
2. Centers of control, Cost Centers, Revenue Center, Investment Center, Profit Center	4
3. Performance Measurement of Business Centers. i. Reporting to different levels of Management	3
4. Practical Problems on Responsibility Accounting	4

**References:**

- Lal, J., Srivastav, S., & Singh, M. (2019). *Cost accounting: Text, problems and cases*. McGraw-Hill Education.
- Arora, M. (2012). *A textbook of cost and management accounting (10th Ed.)*. Vikas Publishing House.
- Ravi Kishore, R. M. (2006). *Cost & management accounting 4Th / Ed*. Taxmann Publications Pvt.
- Jain, S. P., & Narang, K. C. (1984). *Advanced cost accounting*. Kalyani publication
- K. Senthilkumar; K. Maruthamuthu & Desti Kannaiah. (2019). *Advanced cost accounting*. Vikas Publishing House. Vikas Publishing House.
- Mahajan, S., & Kulkarni, M. (2019). *Advanced cost accounting*.
- Mitra, J. K. (2009). *Advanced cost accounting*. New Age International.

**Note: The breakup of marks in the Examination will be as follows:**

Component	Percent
Theory	30%
Practical/ Problems	70%

**Area of practical problems:**

1. Budget and Budgetary Control
2. Standard Costing
3. Responsibility Accounting



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**2021-22 (CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Financial Management</b>
<b>Course Code</b>	<b>21CMCO114B</b>
<b>Semester</b>	<b>I</b>
<b>No. of Credits</b>	<b>4</b>

#### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To acquaint the student with knowledge of various Financial Management terminologies (Investment, Credit Planning, Working Capital Management)
<b>2.</b>	To understand the concepts relating to Financing & Financial Statement Analysis
<b>3.</b>	To utilize the information gathered to reach an optimum conclusion by a process of reasoning
<b>4.</b>	To enable the students to use their learning to evaluate, make decisions and provide recommendations.

#### **Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will be understanding the concept of Financial Management and will be able to recognize Financial System of India

2.	Students will acquire Financial Statement analysis skills and also will acquire decision making Skills
3.	Students will be able to develop skills for effective Credit and Working Capital Management

### Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Introduction of Financial Management.</b>	<b>8</b>
	1. Meaning and objectives of Financial Management 2. New trends in Financial Management. 3. Modern Approaches	
<b>Unit II</b>	<b>Financial Statements &amp; Financial Analysis</b>	<b>14</b>
	1. Concept of Financial Statements – Income and Balance Sheet Statements. 2. Financial Analysis – Types and Techniques.	
<b>Unit III</b>	<b>Capital Structure and Capital Budgeting</b>	<b>14</b>
	1. Capital Budgeting, 2. Sources of Finance and its factors, Capital Budgeting, 3. Techniques of Capital Budgeting. 4. Investment Decision Methods – Payback , Net Present Value, Average Rate of Return (A.R.R) and Internal Rate of Return (I.R.R)	
<b>Unit IV</b>	<b>Working Capital &amp; Credit Management</b>	<b>12</b>
	1. Meaning and Nature of Working Capital 2. Factors affecting Working Capital. 3. RBI guidelines on Working Capital 4. Formulation of Credit Policy, Collection Policy, Accounts Receivable Management, Factoring and	

	Lease Financing.	
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**References:**

- Khan, M. Y., & Jain, P. K. (2018). *Financial management: Text, problems and cases, 8e*. McGraw-Hill Education.
- Chandra, P., & Prasanna. (2011). *Financial management*. Tata McGraw-Hill Education.
- Kulkarni, P. V. (1985). *Financial management: A conceptual approach (with problems & review questions)*. Himalaya Publishing House
- *Pathak. (2007)*. The Indian financial system: Markets, institutions and services, 2/E. Pearson Education India.
- Pandey, I. M. (1999). *Financial management*. Vikas Publishing House



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### **Syllabus for M.Com. I**

**2021-22 (CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Financial Analysis &amp; Control</b>
<b>Course Code</b>	<b>21CMCO121</b>
<b>Semester</b>	<b>II</b>
<b>No. of Credits</b>	<b>4</b>

#### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To enable the students to acquire knowledge of financial analysis and control tools.
<b>2.</b>	To Make appropriate application and uses of financial analysis and control.

#### **Course Specific Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To Understand the basics of financial analysis.
<b>2.</b>	To learn various techniques & methods for financial analysis
<b>3.</b>	To understand the importance of cash liquidity in an organization.
<b>4.</b>	To understand the computation of cash and fund flows under operating, investing and financing categories.

<b>5.</b>	To learn the various techniques of B.E.P Analysis and Leverages for financial analysis
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### Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Fundamentals of financial analysis and control</b>	<b>9</b>
	1. Meaning of financial analysis and control	2
	2. Types of Analysis and interpretations	2
	3. Uses of Financial statement analysis	1
	4. Importance of Financial statement analysis	2
	5. Advantages and limitations of financial analysis and control	2
<b>Unit II</b>	<b>Capital Budgeting</b>	<b>17</b>
	1. Capital budgeting - Meaning- Importance –	2
	2. Evaluation technique and methods – (Practical Problems)	15
	i. Pay back, rate of Return	
	ii. Discounted Pay Back Period	
	iii. Discounted Cash flow	
	iv. Net present value	
	v. Internal Rate of Return	
	vi. Modified Internal Rate of Return	
	vii. Profitability Index. Relationship between risk and returns	
<b>Unit III</b>	<b>Cash flow and fund flow statements</b>	<b>17</b>
	1. Cash Flow Statement - Meaning, importance, advantages and limitations.	3
	2. Fund Flow Statement - Meaning, importance, advantages and limitations.	3
	3. Problems on Cash flow statement	5
	4. Problems on fund flow statement	5
	5. Difference between Cash Flow and Fund Flow Statement	1



**Area of practical problems:**

1. Capital Budgeting
2. Cash flow and fund flow statements
3. Cost volume profit (B.E.P) Analysis and b) Financial Analysis through Leverages



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**Syllabus for M. Com. I**  
**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Industrial Economics</b>
<b>Course Code</b>	<b>21CMCO122</b>
<b>Semester</b>	<b>II</b>
<b>No. of Credits</b>	<b>4</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To provide the knowledge to the students about the basic issues of industrial economics.
<b>2.</b>	To make the students aware about the industrial profile of India and the industrial policy of government of India
<b>3.</b>	To make the students understand concepts of industrial economics
<b>4.</b>	To impart students' knowledge about sources of industrial finance and Indian industrial growth

**Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To get the overview and to understand the concept of Industrial Economics

2.	To know about the theories of Industrial location and industrial imbalance and to acquire the analytical skills in identifying the factors affecting industrial Location
3.	To understand the concept of Industrial Efficiency, productivity, size of the firm and Optimum size of the firm
4.	To impart knowledge about industrial finance and its sources and to help the students understand problems of small and micro industries in India

### Syllabus

Unit No.	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Introduction and Concepts</b>	<b>15</b>
	1. Meaning, Nature, Scope, Need and Significance of Industrial Economics.	3
	2. Industrial Combinations- causes, mergers and amalgamations, industrial monopoly- control of monopolies.	6
	3. Sellers' Concentration, Economies of Scale,	3
	4. Product Pricing – theories and evidence	3
<b>Unit II</b>	<b>Industrial Location</b>	<b>15</b>
	1. Meaning of Industrial location, Industrial localization, Planned location	2
	2. Factors Affecting Location of Industries	2
	3. Theories of Industrial Location-Alfred Weber's theory, Sargent Florence Theory, August Losch Theory	5
	4. Industrial Imbalance –Need for Balanced Regional Industrial Development-Causes and Measures of Industrial imbalance.	3
	5. Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional	3

	Industrial Development.	
<b>Unit III</b>	<b>Industrial Productivity, Efficiency and Size of Firm</b>	<b>15</b>
	1. Industrial Productivity and Efficiency- Meaning, Norm, Tools and measurement of Industrial Productivity and Efficiency.	3
	2. Factors Affecting Industrial Productivity and Efficiency.	2
	3. Industrial Productivity in India.	1
	4. Causes of Low Industrial Productivity.	1
	5. Remedial measures by the government to improve industrial productivity.	2
	6. Size of Firm- Determinants of Size of Firm	3
	7. Optimum Size of Firm- Meaning and its Determinants	3
<b>Unit IV</b>	<b>Industrial Finance and Indian Industrial Growth</b>	<b>15</b>
	1. Meaning, Scope, Importance of Industrial Finance.	2
	2. Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.	2
	3. Foreign Capital- need, government's policy, direct investment, foreign institutional investment.	3
	4. Form of Foreign Capital: Euro issues, GDR, ADR, External commercial borrowings.	2
	5. Industrial policy: Trends in Industrial Growth since 1991.	2
	6. Performance and Problems of Micro, Small, Medium Enterprises	4

### References:

- Ahluwalia, I. J., & Professor of Economics Isher Judge Ahluwalia. (1985). Industrial growth in India: Stagnation since the mid-sixties. Oxford University Press.

- Banerjee, S., Mukherjee, V., & Haldar, S. K. (2015). *Understanding development: An Indian perspective on legal and economic policy*. Springer.
- Barthwal, R. R. (2007). *Industrial economics: An introductory text book*. New Age International.
- C.B., G. (2016). *Strategic management (Text and cases)*. S. Chand Publishing.
- Derek J Morris. (1979). *Industrial economics: Theory and evidence*. Oxford University Press.
- Francis, C. (1989). *Industrial economics: Indian perspective*.



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**Syllabus for M. Com. I**

**(ADVANCED COST ACCOUNTING AND COST SYSTEM)**

**2021-22 (CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Application of Cost Accounting</b>
<b>Course Code</b>	<b>21CMCO123A</b>
<b>Semester</b>	<b>II</b>
<b>No. of Credits</b>	<b>4</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
1.	To explain the concept of integral and non-integral cost accounting.
2.	To study Product Life Cycle costing and Value Chain Analysis
3.	To understand the mechanism of Activity Based Cost Management
4.	To understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

**Course Learning Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
1.	To conceptualize the need to integrate financial and Cost Accounts.
2.	To Understand the concepts of Product Life Cycle Costing (PLC) and Value Chain Analysis (VCA).
3.	To understand the logic behind ABC technique and to prepare the Cost formats under ABC & to compare such results with the Traditional Overhead Accounting.

4.	To Understand the concept of Transfer Pricing & Target Costing.
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## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Reconciliation between Cost and financial Accounts</b>	<b>15</b>
	1. Need of Reconciliation of Cost and Financial Accounts	3
	2. Reasons for Disagreement in Profit	3
	3. Methods and Procedure of Reconciliation statement	3
	4. Preparation of Reconciliation statement	3
	5. Preparation of Memorandum Reconciliation Account	3
<b>Unit II</b>	<b>Product Life Cycle Costing (PLCC) &amp; Value Chain Analysis (VCA)</b>	<b>15</b>
	1. Introduction to Product Life Cycle Costing	2
	2. Phases and Characteristics of Product Life Cycle,	2
	3. Benefits of Product Life Cycle Costing	2
	4. Life cycle Costing process	1
	5. Value Chain Analysis – Meaning, Importance	2
	6. Steps in Value Chain Analysis	2
	7. Approach for Assessing Competitive Advantages	2
	8. Value Chain Analysis V/S Conventional Management Accounting.	2
<b>Unit III</b>	<b>Cost Allocation and Activity Based Costing</b>	<b>15</b>
	1. Cost Allocation – Meaning, Types, Relationship between resources, activities,	3
	2. Cost and Cost drivers, Methods of allocating Costs in Cost Centers using Direct Method, Step down Method and Reciprocal Method.	3
	3. Activity Based Costing – Introduction, Steps in ABC Systems	3

	4. Levels of Activities Advantages & Limitations	3
	5. Practical Problems on ABC Costing	3
<b>Unit IV</b>	<b>Strategic Cost Management</b>	<b>15</b>
	1. Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing	5
	2. Methods of Transfer Pricing - Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices	5
	3. Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost-Plus Pricing.	5

**References:**

- Lal, J., Srivastav, S., & Singh, M. (2019). *Cost accounting: Text, problems and cases.* McGraw-Hill Education.
- Arora, M. (2012). *A textbook of cost and management accounting* (10th Ed.). Vikas Publishing House.
- Ravi Kishore, R. M. (2006). *Cost & management accounting 4Th / Ed.* Taxmann Publications Pvt.
- Jain, S. P., & Narang, K. C. (1984). *Advanced cost accounting.* Kalyani publication
- K. Senthilkumar; K. Maruthamuthu & Desti Kannaiah. (2019). *Advanced cost accounting.* Vikas Publishing House.
- Mahajan, S., & Kulkarni, M. (2019). *Advanced cost accounting.*
- Mitra, J. K. (2009). *Advanced cost accounting.* New Age International.

**Note: The breakup of marks in the Examination will be as follows:**

<b>Component</b>	<b>Percent</b>
Theory	30%
Practical/ Problems	70%

**Area of practical problems:**

1. Cost & Financial Reconciliation Statement
2. Activity Based Costing
3. Transfer Pricing



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## **Syllabus for M.Com. I (Business Administration)**

**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Business Ethics and Professional Values</b>
<b>Course Code</b>	<b>21CMCO123B</b>
<b>Semester</b>	<b>II</b>
<b>No. of Credits</b>	<b>4</b>

### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To enlighten the students with the basic concepts and importance of Ethics in Business and Profession.
<b>2.</b>	To increase students' general awareness on the ethical dilemmas at work place.
<b>3.</b>	To empower students with technical skills for designing new strategies for sustainable & ethical environment.
<b>4.</b>	To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations.

### **Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will be conversant with the ethical dilemmas and importance of ethical decision making in business
<b>2.</b>	Creation of awareness and understanding of how ethical practices can be adopted in different areas of business.
<b>3.</b>	The students will Develop understanding about ethical issues in Environment and importance of Sustainable Development.

## Syllabus

Unit No.	Title with Content	No. of Lectures
<b>Unit I</b>	<b>Business Ethics and Professional Values</b>	<b>15</b>
	<b>1. Business Ethics</b> <ul style="list-style-type: none"> <li>i. Meaning, Scope, Principles and importance of Business Ethics</li> <li>ii. Code of Ethics</li> <li>iii. Regulation of Business Ethics in India.</li> <li>iv. Theories of Business Ethics.</li> </ul>	6
	<b>2. Professional Values</b> <ul style="list-style-type: none"> <li>i. Meaning, Significance and Scope</li> <li>ii. Human Values</li> </ul>	5
	<b>3. Ethical Decision Making</b> <ul style="list-style-type: none"> <li>i. Meaning and determinants</li> <li>ii. Process of Ethical Decision Making</li> </ul>	4
<b>Unit- II</b>	<b>Corporate Social Responsibility and Corporate Governance</b>	<b>18</b>
	<b>1. Corporate Social Responsibility (CSR)</b> <ul style="list-style-type: none"> <li>i. Introduction and advantages</li> <li>ii. Scope for CSR in India</li> <li>iii. Legal provisions for CSR</li> <li>iv. Forms of CSR</li> </ul>	6
	<b>2. Corporate Governance</b> <ul style="list-style-type: none"> <li>i. Concept and Objectives</li> <li>ii. Features and advantages</li> <li>iii. Codes for Whistle Blowing</li> </ul>	6
	<b>3. Value Based Management</b> <ul style="list-style-type: none"> <li>i. Meaning and benefits</li> <li>ii. Methods</li> <li>iii. Vedic Management for Business Ethics</li> </ul>	6
<b>Unit- III</b>	<b>Indian Ethical Practices</b>	<b>12</b>
	1. Indian Ethical Practices in Finance	3

	2. Indian Ethical Practices in Marketing	3
	3. Indian Ethical Practices in Information Technology	3
	4. Indian Ethical Practices in Human Resource Management	3
<b>Unit- IV</b>	<b>Emerging Environmental Issues in Business Ethics and Sustainable Development</b>	<b>15</b>
	1. <b>Ethics in Environment</b>	8
	i. Environmental crisis	
	ii. Issues relating to environmental degradation.	
	iii. Natural resources depletion	
	iv. Pollution	
	2. <b>Sustainable Development</b>	7
	i. Meaning and Principles	
	ii. Goals of Sustainable Development	
	iii. Strategy to achieve Sustainable development	

#### References:

- Agarwal, S. K. (2008). *Corporate social responsibility in India*. SAGE Publications India.
- Bhatia, S. (2004). *Business ethics and corporate governance*. Deep and Deep Publications.
- Bijalwan, J. G., & Joshi, R. C. (2020). *Business ethics and corporate governance*. McGraw-Hill Education.
- Chakraborty, S. K. (1995). *Ethics in management: Vedantic perspectives*. Oxford University Press, USA.
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- Samitanna & Chakraborti, S. (2010). *Values and ethics in business and profession*. PHI Learning Pvt.
- Williams, O. F. (2013). *Corporate social responsibility: The role of business in sustainable development*. Routledge.



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### **Syllabus for M. Com. I**

**(ADVANCED COST ACCOUNTING AND COST SYSTEM)**

**2021-22 (CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Cost Control and Cost Systems</b>
<b>Course Code</b>	<b>21CMCO124A</b>
<b>Semester</b>	<b>II</b>
<b>No. of Credits</b>	<b>4</b>

#### **Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems.

#### **Course Learning Outcome**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	To understand the role of Marginal Costing in short term decision making.
<b>2.</b>	To Understand pricing mechanism under global competitive environment.
<b>3.</b>	To develop Skills to differentiate between Cost Reduction and Cost Control techniques.
<b>4.</b>	To understand the process of installation of Costing System.
<b>5.</b>	To analysis the importance of Cost Reduction and Cost Control technique & to understand measurement of productivity.

## Syllabus

Unit No	Title with Contents	No. of Lectures
<b>Unit I</b>	<b>Marginal Costing, Cost– Volume – Profit Analysis And Differential Costing</b>	<b>15</b>
	1. Marginal Costing- Meaning –Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Cost- Volume, Profit Analysis.	9
	2. Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	6
<b>Unit II</b>	<b>Pricing Decision</b>	<b>15</b>
	1. Introduction – Pricing of Finished Product- Theory of Price Pricing Policy – Principles of Product of Pricing – New Product Pricing	15
<b>Unit III</b>	<b>Costing system Design &amp; installation</b>	<b>15</b>
	1. Study of Production Process, Selection of Methods of Costing, Creating Cost Centers and Cost Codes. Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. Fixing Responsibility and designing suitable MIS.	11
	2. Designing and Installing Cost System In Computer Environment	4
<b>Unit IV</b>	<b>Cost Control, Cost Reduction &amp; Productivity</b>	<b>15</b>
	1. Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its Implementation, Methods and Techniques.	8
	2. Productivity: Meaning, causes of lower Productivity, improvement in Productivity & Measurement of Productivity- Material, Labour, Machines, Capital, Power & overall	7

	Productivity.	
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**References:**

- Cost Accounting. Jawahar Lal and Seema Srivastava.(2013).Tata McGraw-Hill Education.
- Cost & Management Accounting 4<sup>th</sup> Ed. Ravi M. Kishore.(2006). Taxmann Publication Pvt. Cost Accounting. S P. Jain, K. L. Narang. (2000).
- A Textbook of Cost and Management Accounting, 10 th Edition. M. N. Arora. (2012). Vikas Publishing House.
- Arora, M. (2012). *A textbook of cost and management accounting* (10th Ed.). Vikas Publishing House.
- Ravi Kishore, R. M. (2006). *Cost & management accounting 4Th / Ed.* Taxmann Publications Pvt.
- Mahajan, S., & Kulkarni, M. (2019). *Advanced cost accounting*.

**Note:** The breakup of marks in the Examination will be as follows:

Component	Percent
Theory	30%
Practical/ Problems	70%

**Areas of Practical Problems:**

1. Marginal Costing – Application
2. Differential Cost Analysis
3. Pricing Decisions
4. Measurement of Productivity



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**Syllabus for M.Com. I (Business Administration)**  
**(CBCS – Autonomy 21 Pattern)**

<b>Course/ Paper Title</b>	<b>Elements of Knowledge Management</b>
<b>Course Code</b>	<b>21CMCO124B</b>
<b>Semester</b>	<b>II</b>
<b>No. of Credits</b>	<b>4</b>

**Objectives of the Course**

<b>Sr. No.</b>	<b>Objectives</b>
<b>1.</b>	To develop Analytical and Research oriented skills among the students.
<b>2.</b>	To understand value application and relevance of Knowledge management in today's corporate world.
<b>3.</b>	To promote research and innovation ideas based on Knowledge Management.
<b>4.</b>	To enhance knowledge level and practice of linking theoretical background with applied Social Science

**Course Specific Outcomes**

<b>Sr. No.</b>	<b>Learning Outcome</b>
<b>1.</b>	Students will get the conceptual clarity, Conceptual Skill and Improved analytical Ability.
<b>2.</b>	Students will be able to Apply Oriented Skills and will have a

	conceptual clarity Cross Functional areas, Oriented Skills.
<b>3.</b>	Students will acquire administrative and management skills

### Syllabus

<b>Unit No.</b>	<b>Title with Contents</b>	<b>No. of Lectures</b>
<b>Unit I</b>	<b>Introduction to Knowledge Management</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Knowledge Management - Concept, Meaning, Definition, Nature and Relevance of it in today's Business world.</li> <li>2. Knowledge Management Process, Approaches to Knowledge Management</li> <li>3. New Forms of Knowledge Management.</li> </ol>	
<b>Unit 2</b>	<b>Tools and Techniques of Knowledge Management</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Concept, Meaning, Types of Knowledge sharing System of Presenting Knowledge Role of Knowledge Management in Management of Change</li> <li>2. Measurement of Knowledge</li> <li>3. Role of a Leader in Knowledge Management</li> </ol>	
<b>Unit III</b>	<b>Cross Functional areas and Knowledge Management</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Finance and Knowledge Management</li> <li>2. Marketing and Knowledge Management</li> <li>3. E- Commerce and Knowledge Management</li> <li>4. TQM and Knowledge Management</li> <li>5. CRM and Knowledge Management</li> <li>6. Human Resource and Knowledge Management</li> </ol>	
<b>Unit IV</b>	<b>Knowledge Strategies</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Meaning, Nature, Scope and knowledge strategy creation.</li> </ol>	

	<ol style="list-style-type: none"><li>2. Concept of Intellectual Property Rights (IPR)</li><li>3. Using Knowledge Management to safeguard Intellectual Property.</li><li>4. Knowledge engineering for IT based services.</li><li>5. Future Prospects of Knowledge Intensive Business. Services and its impact on the economy.</li></ol>	
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**References:**

- Awad. (2004). *Knowledge management*. Pearson Education India.
- Tiwana, A. (2000). *The knowledge management toolkit: Practical techniques for building a knowledge management system*. Prentice Hall.
- Bukowitz, W. R., & Williams, R. L. (1999). *The knowledge management Fieldbook*. Financial Times/Prentice Hall.
- Egaallo C.F.( 2002) *Building the Knowledge Management Network*. John Wiley & Sons.