**COMMERCE**

**B. COM PASS (PART) –I (NEW CURSE)**

**PAPER- I**

**PRINCIPAL OF ACCOUNTING**

**Indicative Outlines**

1. Field of Accounting: Accounting terminology. Accounting cycle. Accounting equation (Balance Sheet).
2. Recording the business transactions: Journal, Ledger and Trial balance.
3. Accounting for sales, purchases, cash, banking transactions, Negotiable Instruments, etc.
4. The periodical adjustment and closing process accruals, pre- payments, inventory, depreciation, discount, uncollectable, and correction of errors. Capital and revenue. Provision and Reserve.
5. The worksheet.
6. Income statement and balance sheet.
7. Partnership Accounts - Formation, Admission, Retirement, death, Dissolution and evaluation Account.
8. Receipts and payments Account. Income and Expenditure Account.
9. Preparing accounts from incomplete records.
10. Company Accounts: Income of Shares, Debentures (Elementary Level).

|  |  |  |
| --- | --- | --- |
| 1. Meigs & Megigs
2. Niswonger and Fess -
3. Ghani, M.A
4. 8,4, 7, 8, 9 & 10 -
5. Khan Aftab Ahmed
 |  | Financial accounting McGraw- HillAccounting principles South-WesternPrinciples of Accounting, Salman publishers, LahoreAccounting Orient publishers, Karachi. Reference book. |

**TEXT BOOKS:**

**B. COM PASS (PART) –I (NEW CURSE)**

**PAPER- II**

**INTRODUCTION TO BUSINESS**

**Indicative Outlines**

**BUSINESS**: Nature scope and Importance Problems of Business Functions and Qualities of a Businessman.

**FORM OF BUSINESS ORGANIZATION:** Sole Proprietorship. Partnership: Co- ownership Vs Partnership; Classification of Partners; Rights and liabilities of Partner and Desolation of Partnership. Joint stock company Formation and Incorporation; Memorandum and Articles of Association; prospectus; shareholders; Directors; Meetings; Winding up.

 **COOPERATIVE UNDERTAKING:** Principles of Corporation. Features, Formation, Classification and Functions of Cooperative Undertaking.

**COMBINATIONS:** Meaning, Causes and purposes, Advantages and Disadvantages, type of Combination.

MARKETING: Definition, Marketing Functions, Channels of Distribution, Sales Promotion and Advertisement, Market and its Classification. Warehousing.

**STOCK EXCHANGE**: Role & Significance, operation and working of stock Exchange Terminology Rules and Regulation with reference to Security and Exchange Rules and ordinance. How business is transacted Stock Exchange.

INSURANCE: Business Risks, Protection against Risks. Types and Importance of Insurance.

|  |  |  |
| --- | --- | --- |
| 1. Nisar-ud-Din
2. Thedoro J.Sielaff and John W.Abrrle
3. S.A Saidi
4. Glass & Baker
5. M.H Ali
 |  | Business Organization, LahoreNational Publishing CorporationIntroduction to Business, Belmont, California. Jadsworth Publishing Company, Inc.Fundamentals of Business Karachi Orient publishers.Introduction to Business.Introduction to Business. |

**TEXT BOOKS:**

**B. COM PASS (PART) –I (NEW CURSE)**

**PAPER –III**

**ECNOMICS**

**Indicative Outlines**

Definition, Nature Scope and Importance (Micro and Macro) Economics Description, Analysis and Policy: Economics Methodology.

**CONSUMPTION:**

Its Definition and Meaning, Diminishing Marginal Utility: Consumers Surplus;

**DEMAND:**

Its Definition Meanings, Curves, Elasticity of Demand and Its Measurement. Laws of Substitution; Indifference Curves.

**PRODUCTION:**

Factors of Production; Laws of Returns and their application to Agriculture and Industry; Costs; Fixed, Variable, Total, Average and Marginal; Costs over time Period;

**LABOUR**:

Labour and Its Mobility, Labour Force and Population Theories.

**CAPITAL**:

Capital, Its Meaning Accumulation Productivity and Capital Market.

**ORGANIZATION OF BUSINESS:**

Type of Business Units; Economics of Scale and Limit to Expansion. The Optimum Firm.

**MARKET**:

Perfect and Imperfect Competition. Demand and Supply Relationship. Market Price and Normal Price; Price Determination Under Perfect and Imperfect Competition. Monopoly, Oligopoly, Duopoly and Price Control (Basic Concepts).

**DISTRIBUTION:**

The National Income and its Distribution, Rent, Wages Interest and Profit. Measurement of National Income: Concept of National Income-GNP, National Income at Market Price, at Factor Cost; Measurement of National Product in Current Price and in Constant Price.

**INVESTMENT SPENDINGS:**

Public Economics: Role of the State: Trade Cycles; Full Employment; Income and Expenditure of Public Bodies; Kind of Taxes and Canons (General Rules) of Taxation.

 **BOOKS RECOMMENDED:**

|  |  |  |
| --- | --- | --- |
| 1. Sh: Manzoor Ali
2. Lioyd G. Roynoids Irwin
3. Nancy Simth Barrot
4. Edword Shario
5. M. Saeed Nasir
 |  | Economics Micro Economic- Analysis & Policy Irwin Homwood The Theory of Macro Economics Policy Printice HallMacro Economics Analysis Harcourt bar.Economics. |

**B. COM PASS (PART) –I (NEW CURSE)**

**PAPER –IV**

**BUSINESS COMMUNICATION**

**Indicative Outlines**

1. **Effective Business Communication: 40 Marks**

Importance, Factors of Communication, Qualities of Goods Communication.

Completeness, Conciseness Consideration, Concreteness, Clarity, Courtesy, Correctness.

1. **Business Letters: 15 Marks**

Forms, Types and Classification of Business Letters:

1. **Business Report:** **15 Marks**

Meaning and classification, Main parts of the report, Organizational

And outline of Report.

1. **Market Report: 15 Marks**

Definition, Scope, Importance, Contents, Market Terms.

Terminology and Interpretation of Market reports.

1. **Essays: 15 Marks**

On commercial and Economics Interest.

----------Writing:

**TEXT BOOKS:**

|  |  |  |
| --- | --- | --- |
| 1. Atta ur Rehman
2. Shurter
3. ----- & Peek
4. Zafar M. Zaidi
5. Nisarudin
 |  | Effective Business Communication & Report writing Farrukh Brothers, Lahore.Written Communication in Business 3rd Edition – McGraw HillEffective Business CommunicationBusiness communication Orient Publisher, Karachi. Effective Business Communication National Publishing Corporation |

**B. COM PASS (PART) –I (NEW CURSE)**

**PAPER –V**

**BANKING & FINANCE**

**Indicative Outlines**

**Banking:**

Kinds and Function of Banks, Definition, Importance, Functions, Management & Organization of a Commercial Bank, Bank Credit, Credit Instruments, Features of Fixed, Saving (PLS) and Current Accounts, Bankers ------, Letter of Credit, Advances, Loans, Overdrafts and Credit Mortgages, Bankers Fund, Call Loans, Loans Repayable at Short Notice, Credits Analysis, Clearing house.

**CENTRAL BANKING:**

The Nature, Constitution and Objectives, Power of Central Bank, the Functions of the State Bank of Pakistan and its Organization. The Central ----- as the Governments Banker, Agent and Advisor, the Custodian of Cash Reserves, Open Market Operation Islamic Banking.

**FINANCE:**

Definition, Kind of Finance and importance of Finance, Sources of Business Fund Creditor’s Funds and Owner’s Funds, their Characteristics; Advantage and Disadvantages.

Short Term, Intermediacy and loan term Finance.

Specialized Financial Institutions. (PICIC, ICP, IDBP, NIT, ADBP, & NDFC)

TEXT BOOKS:

|  |  |  |
| --- | --- | --- |
| 1. M. Saeed Nasir
2. Israr Siddique

.1. S.A. Menai
 |  | Money Banking CreditPractice & Law of Banking of PakistanBankers & Finance. |

**B. COM PASS (PART) –I (NEW CURSE)**

**PAPER –VI**

**BUSINESS STATICS & MATHEMATICS**

**Indicative Outlines**

1. Definition, Application in Business and Commerce, Classification and Tabulation. Statistical Enquiries, Diagrams and Graphs, Measures of Central Values, Measures of Dispersion, Skewness, Simple Correlation and Regression. Lines of Regression. Method of least Square and Curve Fitting with Application to Business.

Index Number: Kind of Index Numbers with Special emphasis to Consumer Price Index Number.

1. Probability: Set theory Definition, Laws of Probability, Conditional Probability, Independent and Dependent Events; Application in Business.
2. Random Variables: Introduction Discrete and Continuous Random Variables, Probability Function, Expected values of Random Variables.
3. Probability Distribution: Binomial, Poisson and Normal Distributions and their Application in Business.
4. Test of Significance: Introduction Test for Means and Proportions for Single and two Populations.
5. Analysis of Variable: One way Analysis of Variance its Application to Business Problems.

**ALGEBRA:**

Solution of Simultaneous Equation, Solution of Quadratic Equation Sequence. Series and Progression: Arithmetic and Geometric and their Application in Business. Matrices and Determinants: Addition, Subtraction, and Multiplication of Matrices, Expansion of Determinations, Inverse of a Matrices, use of matrices in the solution of system of Linear equations.

**Differential Calculus:**

Differentiation of functions, Partial differentiation, Application of Derivatives in Business/ Commerce, Optimization.

 **Books Recommended:**

|  |  |  |
| --- | --- | --- |
| 1. Syed Wasan Mirza
2. L.W Stafford
3. Relph Marris
4. Drab/ Mekenn
5. Shaum Series
6. Shaum Series
 |  | Business Mathematics for Management and Finances Business MathematicsComputer basis for Managers.Business Data Processing.Data Processing.Basis Language. |

**Text Books:**

|  |  |  |
| --- | --- | --- |
| 1. Dr. Sabir Ali
2. Richard Lavaca

.1. Lavin
2. Nasir Ali Syed
 |  | Business statistics, Orient Publishers, KarachiBusiness statistics when & why Irvan Publication, Illinois.Business statistics (Published by P. H. Inc)Statistics & Business Mathematics |

**B.Com** PART-II

**Paper-I**

**ECONOMCS OF PAKISTAN**

**Indicative Outlines**

1. Economic Development and its Requisition

Mineral, power, water, forest and Human resources.

 Influence of resources on economic and social development.

Development of Natural resources.

1. **Agricultural Sector Development:**

Main Products, Food problems, Price of Agricultural products and Government policies, collective and cooperative Farming; Agricultural Finance: Problems and Remedies; Marketing of Agricultural products and problems related thereto.

1. **Industrial Sector Development:**

Present position and prospect. Industrial finance and financial Institutions; Localization of Industries; Private and Public Investment; Large Scale, Small Scale, and Cottage Industries, SMEDA, Marketing of Industrial Products.

1. **Trade and Globalization**

Main Exports and Imports; Volume, Value and trends in foreign trade and Balance of payments; regionalism and WTO.

1. **Transport and Communication Sector**

Development of means of Transport and Communication and their role in economic development.

**BOOKS RECOMMENDED (** *Latest Editions)*

1. M. Saeed Nasir. Economic Problems of Pakistan. Ilmi Book House, Lahore.
2. Government of Pakistan. Pakistan Economic Survey.
3. Government of Pakistan. The Five-year plan (latest).
4. Kh. Amjad Saeed, Economy of Pakistan.

**B.COM Part II**

**PAPER-II**

**BUSINESS AND INDUSTERIAL LAW**

**Indicative Outlines**

1. **Law of Contract:**

Definitions. Formation of contract. Essentials of a Valid Contract. Performance of Contract. Discharge of Contract. Breach of Contract: Law Governing Indemnity, Guarantee, Bailment and Agency.

1. **Sale of Goods Act:**

Definition. Types of Contract of sales. Conditions and Warranties effects of the Contract of sales. Performance of the contract. Rights of Unpaid seller.

1. **Partnership Act:**

Definition of partnership, Essential Elements of Partnership, Registration of firms. Classes of Partners, Rights and Duties of Partners, Dissolution of Partnership.

1. **Negotiable Instruments Act:**

Definitions, Characteristics and Types of Negotiable Instruments. Negotiation, Crossing & its Types Endorsement. Liabilities of parties. Discharge from Liability.

1. **Carriage of Goods:**

Common Carrier. Essentials of a Common Carrier, Rights, Duties and Liabilities of a Common Carrier. Restricted Liability of Railway Carriage and by Sea.

1. **Industrial Law**:

 Laws relating to Factories, Workmen’s Compensation and Industrial Relations Ordinance, Social Security, Payment of Wages.

**BOOKS RECOMMENDED**

1. Chaudhry A.G. Mercantile Law in Pakistan. Pakistan Publishing House, Karachi, Latest Edition.
2. Khawaja Amjad Saeed. Mercantile Law of Pakistan Accountancy & Taxation Services Institute, Lahore.
3. Khalid Mahmud Cheema, Business Law, Syed Mobin Mahmud & Co. Lahore.
4. Govt. of Pakistan. Relevant Acts and Ordinances
5. I.R. Hashmi. A Manual of Mercantile Law.
6. M.C. Shukla, A Manual of Mercantile Law

**B.Com Part II**

**Paper -III**

**COST ACCOUNTING**

**Indicative Outlines**

1. Meaning, Need and importance of Cost Accounting; Distinction between Cost & Financial Accounting.
2. Elements of Cost; Cost Classification and Costing systems; Cost Accounting Cycle & Costing Techniques & Methods.
3. Voucher system and Control Accounts, Factory and General Office books.
4. Job Order Costing and its Cycle.
5. Process Costing; Including treatment of addition of material in a subsequent Department and Opening WIP inventories.
6. Material Costing and Control; Variance Analysis.
7. Labour costs Accounting and Incentive Wage Plans
8. Factory Overhead Costing, Accumulation, Application and Departmentalization including two variance analysis, Introduction to Activity Based Costing.

**BOOKS RECOMMENDED (** *Latest Editions)*

1. Nisaruddin. Cost Accounting, Aziz. Publishers, Urdu Bazar, Lahore.
2. Matz. A. Usry. Cost Accounting. South-Western Publishing Co. Ohio.
3. S.Qavi Ahmed. Cost Accounting.

**B.Com Part II**

**(Paper -IV)**

**Business Taxation**

**Indicative Outlines**

Taxation structure and Administration in Pakistan.

Income Tax Law.

Assessment Procedure.

Income Tax Problems of Individuals.

Partnership and Joint Stock Companies.

Basic Features of Sales Tax.

Law of Customs and Excise Duties.

Wealth Tax.

**BOOKS RECOMMENDED (Latest Editions)**

1. Khawaja Amjad Saeed. Income Tax Law with Practical Problems. Accountancy and

 Taxation Services Institute, Lahore.

2. Muhammad Muazzam Mughal, Income Tax: Principles and Practice., Syed Mobin

 Mahmud & Co, Lahore.

3. Muhammad Muazzam Mughal, Sales Tax, Syed Mobin Mahmud & Co. Lahore.

4. Luqman Baig, Income Tax: Problems & Solutions, Karachi.

5. R.I. Naqvi, Inconie Tax Law. Taxation House, Lahore.

6. R.I Naqvi,. Sales Tax Law, Taxation House, Lahore.

7. Govt. of Pakistan. Sales Tax Act.

8. Govt. of Pakistan, Income Tax Ordinance.

9. Govt. of Pakistan Wealth Tax Law.

10. Luqman Baig, Income Tax Law, Ghazanfar Academy, Karachi.

**B.Com Part II**

(PAPER V)

**ADVANCED ACCOUNTING-II**

**Indicative Outlines**

1. Reserves and provisions.
2. Accounts of joint stock companies, issue forfeiture and reissue of forfeited share, Debentures, and Participation Term Certificates.
3. Preparation of final accounts under companies order 1984.Devidends and the payment there of issue of bonus and right shares.
4. Ratio analysis
5. Branch Accounts
6. Departmental accounts.
7. Department for Hire-Purchase and Installment sales.
8. Mergers, acquisitions and changes in financial structures, Business Combination.
9. Consignments joint venture.
10. Contract Accounts.

**Note: All topics will be study with reference to IAS.**

**BOOKS RECOMMENDED (** *Latest Editions)*

1. Meigs and Johnson. Advanced Accounting. McGraw Hill.
2. Ghani, M.A. Advanced Accounting. Sulman Publication, Lahore.
3. Aftab Ahmad Khan. Advanced Accounting, Orient Publishers, Karachi.
4. Shukla & Grewal, Advanced Accounting.
5. . Karrenbrock and simon

**B.Com Part II**

**(Paper VI)**

**AUDITING**

**Indicative Outlines**

Definition, Scope and Objectives of Auditing. Continuous, Final and Interim Audit. Audit Program, Audit Working Paper, Audit Note Book. Audit standards and procedures type of Audit.

Audit and internal control of Journals, Subsidiary, Trial Balance, Profit & loss Accounts and balance sheet valuation and verification of inventories, **:** Audit of Textile Mills, Sugar Mill, Bank, Newspaper and Hotel.

Companies: Appoint ,Duties Liabilities and divisible profit, Investigation of accounts and Detection of Fraud conclusion of Audit Reports and Reporting Standards, Rights Power, Duties and liabilities of Auditor,Audit of Computerized Accounting Record.

**BOOKS RECOMMENDED (** *Latest Editions)*

**Practical Auditing S.Zafar Mehdi Zaidi**

**Auditing Principals & Procedures Khuwaja Amjad Saeed**

**Principals and Practice of Auditing Lancaster**

**M. COM PASS (PREVIOUS) (NEW CURSE)**

**PAPER –I**

**ORGANISATIONAL BEHAVIOUR MANAGEMENT**

**Indicative Outlines**

1. **Organizational Behavior:**

Historical Prospective and Contemporary view, Structural aspect of Organization, Comparative Processes and Work Behavior Theories of Intelligence and Perception, Human Abilities, and Learning Processes, Group Behavior, Human Needs and their Satisfaction in an Organization, Motivational Processes, Leadership, Physical Environments and Work Behavior, Centralization and Decentralization, Reaction to Job, Experiences, Organizational entry – Selection, Training, Managing Change Organizational development.

1. **Management:**

Nature of Management, The Development of Management Thought, The Environment for Management, Planning and Decision Making, Quantitative Techniques in Planning and Decision Making.

Organizational Design and Job Design, Staffing, the Organization, Managing Organizational Development and Change, Leading and Motivational – Leadership, Motivation, Group Dynamic, Interpersonal and Organizational Communication, Centralling, The Central Function, Management Information System, Operation Management and Productivity, Organizational and Entrepreneurial Career Option, Social Responsibilities and Management Ethics, and Comparative Management, Cases and Problems for Decision and Management.

 **Books Recommended:**

|  |  |  |
| --- | --- | --- |
| 1. Fred Luthans
2. Davis Human
3. Abrahm K. Korman
4. Peter, L.W Lawler
5. Kootz & Weirick,
6. Boons, L.E & Kurtz, D.
7. Pearco JA. & Robinson
 |  | Organizational Behavior.McGrew Hill.Human Behavior at work McGrew Hill.Organizational Behavior.Prentice Hill.Behavior in Organization McGrew Hill.Management. McGrew Hill.Management. 3rd, ed. McGrew Hill.Management. 1990 McGrew Hill. |

**M. COM PASS (PREVIOUS) (NEW CURSE)**

**PAPER –II**

**FUNDAMENTALS OF MARKETING**

**Indicative Outlines**

Marketing Concept, Role of Marketing in Society, Marketing Process. Bayer Behavior, Organization for Marketing, Marketing Function

Consumer goods and Industrial goods, Consumerism, Product, Grading and Packaging, Brands and Trade Mark, Pricing Policies, Channel of Distribution, Storage and Transportation, Wholesaling, Retailing. Sales Promotion, Marketing of Agriculture Products. Marking cost –strategic Planning. International Marketing, Marketing Mistakes.

 **Books Recommended:**

|  |  |  |
| --- | --- | --- |
| 1. Mc Cartja.
2. Stahton W.C
3. Kotler, F
4. Robin B.F
5. Ferrel / Pride
 |  | Basic MarketingFundamental of Marketing McGrew Hill Marketing, Prentice MallMarketing, Harper &RowFundamentals of Marketing. |

**M. COM PASS (PREVIOUS) (NEW CURSE)**

**PAPER –III**

**QUANTATITAVE TECHNIQUES & REASEARCH METHODS BUSINESS**

**Indicative Outlines**

Statistical Selection Theory Probability Theory, Pay off Table, Maximum, Minimum, Regression Principles, Linear Programming, Formulation and Solution by Graphical and Complex Methods, Binomial and Normal Frequency Distribution.

Inventory Models – Determination and Probabilistic Net Work Analysis, PERT, CMP, Game Theory-Applications and Solutions Research and Management, The Research Process, Research Design, Classification of Design, Research Proposal, Development of Research Plan, Cutline, Measurements, Experimentation, Data Collection, Secondary Data Sources, Primary Data Sources, Observation, Constructing & Questionnaire. The Interview, Probability and Sampling, The Mail Questionnaire, Scaling Techniques, Social Distance, and Analysis on Bate & Report Preparation.

 **Books Recommended:**

|  |  |  |
| --- | --- | --- |
| 1. Emrory, C.W
2. Nemerra E.E & Myers, J.H
3. Cress, G
4. Maser, C.A & Katlin, G
5. Levin & kirkpetrick.
6. Faul Mo, Loomba.

.1. Savid Redaze
2. Iqbal Ahmed Bhatti
 |  | Business Research Methods. Richard. D. Irwin, Inc.Business Research,Marketing Research Prentice Hall.The Survey Methods in Social Investigation, Meinemma, London.Quantitative Approach to Management McGrew Hill.Management A Quantitative Prospective. C. MacmillanManagement Science South Western Publication. Elements of Statistics |

**M. COM PASS (PREVIOUS) (NEW CURSE)**

**PAPER –IV**

**HUMAN RESOURCES MANAGEMENT MANAGERIAL ECONOMICS**

**Indicative Outlines**

Function of Personal Management, Organizational Structure of Personal Management, Selection- Job Specifications, Manpower Requirement, Selection Procedure, Interviewing, Counseling, to ts, and merit rating, Training, Employee Placement, Employee Development including Promoting , Transfer and Retirement, Grievance and their remodels Discipline and Discharge, Remuneration- wages systems, incentives and Compensation, Maintenances and integration of exiting Employees, Labour unions and collective bargaining with particular reference to Pakistan.

Introduction, Theory of Economics behaviour Demand, Concept for Decision Making, Demand Estimation, Forecasting Production and Cost Theory, Cost Concept for Decision Making. Cost Estimation and Forecasting Basic Prancing Theory, Prancing Decision for established and new products.

**Books Recommended:**

|  |  |  |
| --- | --- | --- |
| 1. Cascio, W.F
2. Beech Dale, S
3. Flippo, E.D,
4. Paul Pigors and Charoos, A. Mayers
5. Michael J. Jusis.
6. Bernadin, H.J
7. Douglus, Even. J
8. Peterson H. Craig & Lewis W. Caris.
9. Durr.
10. Suc,
 |  | Managing Human Resources McGrew HillPersonnel: The Management of Peoples at Work. Macmillan International,Principle of Personal Management. McGrew HillPersonal Administration. McGrew HillPersonal Management. Richard. D. Irwin, Inc.Human Resources Management McGrew HillManagerial Economics TheoryManagerial Economics, MacmillanPublishing Company, New York.Managerial EconomicsManagerial Economics |

**M. COM PASS (PREVIOUS) (NEW CURSE)**

**PAPER –V**

**BUSINESS COMUNICATION AND REPORT WRITING**

**Indicative Outlines**

Communication Theory and Principles, Written Communication Fundamentals and Techniques, Corresponding Techniques, Reports, Communication System in Organization, Oral and Non Verbal Communication, Employment Communication, Managing on the Job Communication in Business, Environment – Graphic, Visual Aids presentation, Listening and dictation.

 **Books Recommended:**

|  |  |  |
| --- | --- | --- |
| 1. Betty, R.R
2. Pdearec, CG. & Figgins,R.
3. Farman. F.
4. Murphy.
5. Huckin, In. & Olsen.
6. W. A. Razzaque
7. Prof. Amin Khalid
 |  | Business Communication System and Application. John Willy.Principle of Business Communication Comprehension Approach John WillyBusiness Communication and Technical Writing McGrew HillEffective Business Communication McGrew HillTechnical Writing and Professional Communication. 2nd Ed. McGrew HillBusiness Communication. Business Communication.  |

**M. COM PASS (PREVIOUS) (NEW CURSE)**

**PAPER –VI**

**COMPUTER APPLICATIONS TO BUSINESS**

**Indicative Outlines**

* Introduction to Business Data Processing,
* Fundamentals of Word Processing,
* Advance Word Processing, Spread Sheet (Lotus 123) Data Base Management,
* Selecting and Managing a Data Base and Selecting Records (Base III Plus),
* Programming in COBOL,
* Designing, Programming and Implementation of Business oriented problems.

 **Books Recommended:**

|  |  |  |
| --- | --- | --- |
| 1. Farnandoz J. N & Ashly R.
2. Sezzam, C
3. Katheline. D/ & Petter. K.
4. Petter. N.
 |  | Introduction to Structure Cobol, John Willy.Enable, Education Version, John Willy.Using Application Soft Ware in Business McGrew Hill Using Application Soft Ware, McGrew Hill |

**M.Com Final**

**Paper-I**

**Company Law**

**Indicative Outlines**

1. Introduction to company law in Pakistan
2. Formation of Company Types of company registration memorandum of association articles of association capitals structure.
3. Procedure after incorporate appointment of first directors first board meeting capital the prospectus.
4. Management of Company.
5. Annual accounts auditor’s report and distribution of profits
6. Winding up of company.

**INVESTMENT AND PORTFOLIO MANAGEMENT**

Portfolio management objectives .the investment setting .how investment alternative are compared common stock investment ,bond covalent .financial statement analysis measuring financial health of company .Evaluation of common stock bond and preferred stock .business cycle analysis, technical analysis, Portfolio Theory , modern portfolio Theory ,capital assets pricing ,theory random walk and efficient market capital market theory. Portfolio management strategies.

**Books Recommended**

Dr. Khuwaja Amjad Saeed Company law & practice in Pakistan

L.Hall Company Secretarial Practice

Jerome B.Cahen Investment Analysis and portfolio Management.

Edward D Zinbery Arthur Zeikel

**M.Com Final**

**Paper- ll**

**International Business and Business Policy**

**Indicative Outlines**

1. International Business:

 Introduction. general concepts, Business environment, Barriers relating to International Trade, Types of Firms engaged in International Business.

 International Business environments-role of government, Nature and functions of negotiation, Negotiation approach to business, the anatomy of Negotiation, Communication, Culture and Negotiation asking, Commercial agreement within legal approach, Theories of Foreign exchange rates, exchange controls. Economic Integration, Resources base, Economic and Managerial incentives of International Business. Nature, Role and Impact of International Corporations. Rest government of ----- towards MNCs and International investment. Policies of Capital Supplying Countries. Role of Export Promotion Bureau. Trading Corporation of Pakistan. Cotton Export Corporation, Rice Export Corporation.

1. Business Policy:

 The Top Segment view point, Seizing up situation, Formulation policies and Leasing program of action, Organizing Administrative Personnel and putting plan into action- Implementing policy strategy. Control day to day administrative problems, Follow up and appraisal.

BOOK RECOMMENDED

 Nadansson, H International Marketing Purchasing of Industrial goods, An International Approach, John Wiliny.

Kigen Multinational Business. McGraw

**M.Com Final**

**Paper-III**

**ADVANCED COST AND MANAGEMENT ACCOUNTING**

**Indicative Outlines**

Review of Job Order and Process costing; Standard Costing; Setting standards and variance analysis; Activity Based Costing, Costing of joint and By-Products, Budgeting and Budgetary Control — Budgeting for Manufacturing Concerns, Non-Manufacturing Concerns and Non-Profit Organizations, Statistical Analysis of estimated cost including variance analysis. Accumulating; Reporting and Evaluating Costs and Variances. Direct Costing and the Contribution Margin. Differential Costing, Cost Volume Profit Relationship, Break Even Analysis, profit Variance Analysis. State of cash flow, Quantitative methods and management Accounting. Reconciliation of cost and financial accounts.

**BOOKS RECOMMENDED** (*Latest Editions)*

1. Bruce, J D, Dowd J, Duneau G, Cost Accounting Problems and Exercises, McGraw-Hill, New York.
2. Matz. A., Usry. Cost Accounting. South-Western Publishing Co.
3. Blocker & Weltner. Cost Accounting

4. Nisaruddin. Cost and Management Accounting. National Publishing Corporation, Lahore.

**M.Com Final**

**Paper-IV**

**FINANCIAL MANAGEMENT**

**Indicative Outlines**

**Objective**

This course is designed to focus on the theoretical and practical aspects of financial management. The course contains tools and techniques of financial management, which can be applied in the vital spheres of business, to manage operating, financing and investing activities.

**Indicative Outlines**

Overview & Role of Financial Management, Profit & wealth maximizationconcepts,Time value of Money & its applications, Risk & Return, The value of Long term Securities, Financial Prognosis, Planning, & its techniques—Ratio Analysis& result interpretation, Cash Flow Statement, Short term financing,Overview of Working Capital Management--Working Capital determinants, Cash & Marketable Securities Management, Operating Cycle & Cash Conversion Cycle, Account Receivable & Inventory Management, Long Term Financing, Capital Budgeting—its process, estimated cash flow tools, techniques, Payback period, Net Present Value, IRR, Index price, Dividend Policy& its determinants, The Capital Market, Term loans, debentures & bonds; Cash Budget,Leverage & Business Risk, Financial institutions in Pakistan & their prevalent role.

**BOOKS RECOMMENDED** (*Latest Editions)*

1. Fundamental of Financial Management by Eugene.F.Brighum, Joel H Houston
2. Fundamental of Financial Management by James C. Van Horne
3. Financial Management by Khan & Jain.
4. Financial Management, By Lawrence J. Gitman

**M.Com Final**

**Paper-V**

**OPERATION AND PRODUCTION MANAGEMENT**

**Indicative Outlines**

Introduction to Operations and Production Management, General Functions of Operations and Production Management, Manufacturing and Service Organization, Long Range Planning-Product and Resource Planning, Factory Location, Layout Process Design; Medium Range Planning — Forecasting Aggregate. Production and Resource Capacity Planning. Master Scheduling and Capacity Planning, Facility Layout, Work Design and Measurement; Short Range Planning-Independent Demand Inventory, Material requirement, Capacity requirement; Execution and Control, Operation Management Policy and Strategy.

**BOOKS RECOMMENDED** (*Latest Editions)*

1. Fogarty W D & Hoffman T R, Production and Operations Management, South Western Publishing Co.
2. Buffa E, Production Management, John Willey & Sons, Inc.

 Dilworth J B, Production and Operation Management McGraw-

**M.Com Final**

**Paper-VI**

**MARKETING MANAGEMENT & Marketing Research**

**Indicative Outlines**

The meaning and scope of Marketing Management. Marketing information system and models. Analyzing Consumer Behavior, Planning the Basic Project. Product Planning and Development; Product testing, Product Planning for Promotion; Pricing and Terms of Sale, Legal Constraints on Pricing decision. Pricing as a Marketing Strategy. Sales Organization-Internal and External. Marketing Channels- Manufacturer-Distributor-Relationship. Market Sales Planning, Marketing Expenses Budget. Management of Sales Force. Marketing Research, Integrated Marketing Programme, Organization and control of Marketing Activities. Marketing Measurement and Forecasting, Marketing Control, Use of the Case Study Method in the Analysis of Marketing Policies. Organization and control of Marketing Activities.

Introduction marketing needs research needed and application company problem discovery and formulation ,definition planning market research model and model building, marketing information system, data collection data analysis interruption and utilization , reporting fellowship market and new product research.

**BOOKS RECOMMENDED** (*Latest Editions)*

1. Kotler Philip, Marketing Management, Prentice Hall Englewood, Cliff, New Jersey.
2. Jolson Marvin A L, Marketing Management, Macmillan Publishing Co, Inc, New York.
3. Britt S H & Bovd H W, Marketing Management & Administration, McGraw-Hill Book Company.
4. Rewoldt S H & Scott J D, Introduction to Marketing Management, Richard D Irwin.
5. Dovle P, Creinberg C Low, P & D Diamond, Analytical Marketing Management, Harper & Row Ltd, Publishers, New York.
6. Dalrymple D J & Parsons, Marketing management, John Willey & Sons, Inc.
7. Davis K R Hill, Marketing Management, John Willey.
8. Hise et al. Payns Jr I K, Basic Marketing Management, Prentice Hall.
9. Still R R Cundiff, EWA Govni, NAP, Sales Management Prentice Hall.
10. Richard M S Wilson & Colin Gilligan, Strategic Marketing Management.