M.COM 2-YEAR PROGRAMME (4 SEMESTERS)

Eligibility Criteria for Admission:
B.Com (II Division)

SCHEME OF STUDIES

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Title of Course</th>
<th>Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>COM-701</td>
<td>Principles of Management</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-703</td>
<td>Principles of Marketing</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-705</td>
<td>Quantitative Techniques in Business</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-707</td>
<td>Managerial Economics</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-709</td>
<td>Financial Accounting</td>
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</tr>
<tr>
<td>COM-711</td>
<td>Management Information System</td>
<td>3(2-1)</td>
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<tr>
<td></td>
<td></td>
<td>=18</td>
</tr>
<tr>
<td>COM-702</td>
<td>Research Methods in Business</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-706</td>
<td>Business Taxation Laws and Problems</td>
<td>3(3-0)</td>
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<tr>
<td>COM-708</td>
<td>Financial Management</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-710</td>
<td>Public Policy</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-713</td>
<td>Human Resource Management</td>
<td>3(3-0)</td>
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<tr>
<td>COM-744</td>
<td>Marketing Management</td>
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<tr>
<td>COM-704</td>
<td>Advanced Cost and Management Accounting</td>
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</tr>
<tr>
<td>COM-715</td>
<td>International Business</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>COM-717</td>
<td>E-Commerce</td>
<td>3(2-1)</td>
</tr>
<tr>
<td>COM-721</td>
<td>Operation of Banks and Financial Institution</td>
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<tr>
<td></td>
<td>Elective-I</td>
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<td>Elective-II</td>
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<tr>
<td>COM-714</td>
<td>Operations and Production Management</td>
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<td>COM-716</td>
<td>Strategic Management</td>
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<tr>
<td>COM-718</td>
<td>Corporate Law &amp; Secretarial Practices</td>
<td>3(3-0)</td>
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<tr>
<td>COM-720</td>
<td>Seminar</td>
<td>1(1-0)</td>
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<tr>
<td>COM-722</td>
<td>Internship of 8 weeks</td>
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<td>Elective-III</td>
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Note:
1. The Elective Courses shall be offered by the department from the relevant field of specialization.
2. Board of Studies may make minor adjustment in the scheme of studies and offer any course from the approved list.
# LIST OF COURSES

## Core Courses

<table>
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<td>Com-710</td>
<td>Public Policy</td>
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<tr>
<td>Com-711</td>
<td>Management Information System</td>
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<tr>
<td>Com-712</td>
<td>Data Base Processing</td>
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<td>Com-713</td>
<td>Human Resource Management</td>
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<td>Com-714</td>
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<td>3(3-0)</td>
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<tr>
<td>Com-722</td>
<td>Internship of 8 weeks</td>
<td>3(0-6)</td>
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<tr>
<td>Com-723</td>
<td>Accounting Information System</td>
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<td>Com-724</td>
<td>Organizational Behavior</td>
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<td>Com-725</td>
<td>Effective Business Communication</td>
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<td>Com-726</td>
<td>ISO 9000 Series and Quality Management</td>
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<tr>
<td>Com-727</td>
<td>International Trade</td>
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### 1. ACCOUNTING SPECIALIZATION

<table>
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<tr>
<th>Course No.</th>
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<tbody>
<tr>
<td>Com-728</td>
<td>Advanced Accounting Theory and Practice</td>
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<tr>
<td>Com-729</td>
<td>Advanced Auditing</td>
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<tr>
<td>Com-730</td>
<td>Public Sector Accounting</td>
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<tr>
<td>Com-731</td>
<td>Financial Reporting and Disclosure Practices</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>Com-732</td>
<td>Strategic Management Accounting</td>
<td>3(3-0)</td>
</tr>
<tr>
<td>Com-733</td>
<td>Financial Policies &amp; Problems</td>
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### 2. FINANCE SPECIALIZATION

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<tr>
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<th>Credit Hours</th>
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<tbody>
<tr>
<td>Com-734</td>
<td>Portfolio Management</td>
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<tr>
<td>Com-735</td>
<td>Corporate Finance</td>
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<tr>
<td>Com-736</td>
<td>International Finance</td>
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<tr>
<td>Com-737</td>
<td>Financial Statement Analysis</td>
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<tr>
<td>Com-738</td>
<td>Specialized Financial Institutions</td>
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<td>Com-739</td>
<td>Islamic Finance</td>
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<tr>
<td>Com-740</td>
<td>Treasury &amp; Fund Management</td>
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<td>Com-741</td>
<td>Security Analysis</td>
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<td>Com-742</td>
<td>Project Management</td>
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<tr>
<td>Com-743</td>
<td>Risk Management</td>
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### 3. MARKETING SPECIALIZATION

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<thead>
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<th>Credit Hours</th>
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<tbody>
<tr>
<td>Com-744</td>
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<tr>
<td>Com-745</td>
<td>International Marketing</td>
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<td>Com-746</td>
<td>Marketing Research</td>
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<tr>
<td>Com-747</td>
<td>Retail Management</td>
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<tr>
<td>Com-748</td>
<td>Advertising</td>
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<tr>
<td>Com-749</td>
<td>Hotel and Restaurant Management</td>
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<tr>
<td>Com-750</td>
<td>Marketing Communication</td>
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### 4. BANKING SPECIALIZATION

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<tbody>
<tr>
<td>Com-751</td>
<td>Marketing of Financial Services</td>
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<tr>
<td>Com-752</td>
<td>International Banking</td>
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<td>Com-753</td>
<td>Islamic Banking</td>
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<tr>
<td>Com-754</td>
<td>Treasury Management</td>
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<tr>
<td>Com-755</td>
<td>Regulations for Financial Institutions</td>
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COURSE OUTLINES

Core Courses:

Com-701 PRINCIPLES OF MANAGEMENT 3(3-0)


RECOMMENDED BOOKS:

Com-702 RESEARCH METHODS IN BUSINESS 3(3-0)

Introduction to business research, The scientific method, the business research process, errors in business Research. Types of research and research Designs. Data Collection Instruments; Questionnaire designs and its variations of implementation, Concept of validity and reliability. Concept of sampling and sampling designs.


RECOMMENDED BOOKS:

Com-703 PRINCIPLES OF MARKETING 3(3-0)

Marketing concept, Role of marketing in society; Marketing Process, Buyer Behavior, Organizing for Marketing, Marketing Functions; Consumer goods and industrial goods, consumerism, Product; Grading and Packaging, Brands and Trade Marks, Pricing Policies, Channels of Distribution, Storage and Transportation, Wholesaling, Retailing, Promotion mix; Marketing of Agricultural Products, International Marketing, Marketing Mistakes, Marketing Costs-Strategies.
RECOMMENDED BOOKS:

Com-704 ADVANCED COST AND MANAGEMENT ACCOUNTING 3(3-0)
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.

RECOMMENDED BOOKS:

Com-705 QUANTITATIVE TECHNIQUES IN BUSINESS 3(3-0)
Mathematics:
Statistics:
Types of variables, Measurement Scales, Methods for collection of Primary and Secondary data, Description of data by frequency tables and graphs, Stem and leaf plot, Box plot, dot diagram, Gantt chart, Z-chart. Measures of central tendency, Measures of variability. Probability Distributions; Binomial, Poisson, Normal, Normal approximation to the binomial. Sampling Designs; Probability and non probability sampling techniques. Testing of hypothesis and interval estimation for population mean, difference between two population means, population proportion, difference between two population proportions, Definition of P-value. Determination of sample size. Goodness of fit tests, test for independence in contingency table. Index Numbers.

RECOMMENDED BOOKS:

Com-706 BUSINESS TAXATION LAWS AND PROBLEMS 3(3-0)


RECOMMENDED BOOKS:

Com-707 MANAGERIAL ECONOMICS 3(3-0)


RECOMMENDED BOOKS:

Com-708 FINANCIAL MANAGEMENT 3(3-0)


RECOMMENDED BOOKS:

Com-709   FINANCIAL ACCOUNTING  3(3-0)

Financial Accounting framework, Job & responsibility of a Financial Accountant; Presentation of financial statements, Profit & Loss/Income Statement, Balance Sheet, Cash flow, Owners equity; Role of financial accountant in auditing. Internal control systems, Accounting of income taxes; Lease accounting – complete overview and calculation, Fixed Assets schedules and related discussion, Depreciation, amortization, direct write off, owned and leased assets; Employee benefits & retirement plans, Borrowing costs, Provisions & Contingencies Intangibles; Computerized Accounting – A comprehensive software., Annual report, Formation.

RECOMMENDED BOOKS:

Com-710   PUBLIC POLICY  3(3-0)

Introduction to Fiscal and Monetary Policies, Monetary Policy: its tools, objectives, effectiveness, Banking, money and capital Markets, Monetary policy as operative in Pakistan, Objectives and Tools of Fiscal Policy, Deficit financing, Fiscal Policy of Pakistan including taxation structure, Budget as an instrument of fiscal policy, Economic Development Plans, Pakistan’s development experience in the fields of agriculture and manufacturing, Financial Sector, Trade, Balance of Payments, and Infrastructural Services such as Education, Health, Energy, Communication, Transport, and District Financial Management.

RECOMMENDED BOOKS:

Com-711   MANAGEMENT INFORMATION SYSTEM  3(2-1)

Foundation of Information System in Business, Computer Software, Hardware, Telecommunication and Network, Organizations, Management, and the Networked Enterprises, Competing with Information Technology, Information Technology

RECOMMENDED BOOKS:

Com-712 DATABASE PROCESSING 3(2-1)

Database concepts, database planning, overview of database processing, components of data base processing system, traditional file processing environment, integrated database environment, relational data base management system, network model, hierarchical data modeling database architecture, three level architecture, logical data models, database entity relationship model, semantic object model, relational model and normalization, database design, database application design, implementing relational and database administration, distributed processing.

RECOMMENDED BOOKS:

Com-713 HUMAN RESOURCES MANAGEMENT 3(3-0)

Basic concepts, Functions of personnel management, Organizational structure of personnel management, Selection, Job description & specifications, manpower requirements, Human Resource Planning Selection Procedure, Interviewing; Counseling, tests; and merit rating, Training, Employee Placement, Performance & Appraisal, Employee Development including promotion, transfer and retirement, Grievances and their remedies Discipline and discharge, Remuneration-wage systems, incentives and compensation, Maintenance and integration of existing employees, Labor unions and collective bargaining with particular reference to Pakistan.

RECOMMENDED BOOKS:

Com-714 OPERATIONS AND PRODUCTION MANAGEMENT 3(3-0)


RECOMMENDED BOOKS:

Com-715 INTERNATIONAL BUSINESS 3(3-0)


RECOMMENDED BOOKS:

Com-716 STRATEGIC MANAGEMENT 3(3-0)

The Top-management view point, Seizing up situation, formulating policies and planning programmes of action, Organizing Administrative Personnel and putting plans into action-Implementing policy strategy, Control day to day administrative problems, Follow up and appraisal, Nature and Importance of Business Policy /Strategy, Managerial & Organizational Style, Strategic Management Elements, Environmental Analysis and Diagnosis, Considering strategic alternatives, Implementing strategy, Evaluating Strategy, SWOT analysis, Case Study Method and Illustration.

RECOMMENDED BOOKS:

Com-717  E-COMMERCE  3(2-1)


RECOMMENDED BOOKS:
3. Matthew Reynolds; 2004 Beginning E-Commerce with Visual Basic ASP SQL Server 7.0 and MTS; Wrox Press Ltd. India.

Com-718  CORPORATE LAW AND SECRETATRIAL PRACTICES  3(3-0)


RECOMMENDED BOOKS:

Com-720  SEMINAR  1(1-0)

Com-721  OPERATION OF BANKS AND FINANCIAL INSTITUTIONS  3(3-0)

Banking Institutions, Functions of Banks long term Loans, Banker and Customer Relationship, Banker Lien Performance of Commercial Banks, Introduction while opening an account, Partnership Account and Joint stock companies Account, Documents required for operating Joint Stock Company Accounts, Undesirable customers, Closing of
accounts, Cheque and payment of cheque Banking instruments, Letter of credit, Islamic Modes of financing, Leasing Purchase of assets and resale at mark up basis.

RECOMMENDED BOOKS:

Com-722 INTERNSHIP OF 8 WEEKS 3(0-6)
Com-723 ACCOUNTING INFORMATION SYSTEM 3(2-1)

Model for processing accounting information, Managerial accounting system, Coding structure, System concepts and accounting, System tools, System development process, System analysis, System design, System information and operation, Computer software and configurations, Data storage and processing methods, File processing methods, Implementing Data base management systems, Internal Control. Information system controls, Data security and integrity, Accounting transaction cycles, Revenue cycle applications, Expenditure cycle applications, Conversion cycle applications, Financial cycle applications.

RECOMMENDED BOOKS:

Com-724 ORGANIZATIONAL BEHAVIOR 3(3-0)

The Foundation for organizational behavior, Today’s organizations: information technology; Total quality and organizational learning, Contemporary challenges. Diversity and ethics; A micro perspective of organizational behavior, Personality and attitudes, Motivation needs, content, and processes, Motivating performance through job design and goal setting. Learning: processes, reward system, and behavioral management, Micro and macro dynamics of organizational behavior; Interactive conflict and negotiation skills, Stress: causes, effects and coping strategies, Power and politics , Leadership; A macro perspective of organizational behavior, Decision making, Organization theory and design, The nature of organizational culture.

RECOMMENDED BOOKS:
Com-725  EFFECTIVE BUSINESS COMMUNICATION  3(3-0)

Importance of effective communications in business, Process of communication and miscommunication, Business communication principles, Legal aspects, preparing effective business massage, Direct requests, persuasive requests, sales letters, written job presentation collection of massages, Business reports, short reports, formal reports, proposals, ingredients of successful journal, Listening, informative speaking and business meeting, interpersonal and oral communication, International and intercultural communication.

RECOMMENDED BOOKS:


Com-726  ISO 9000 SERIES AND QUALITY MANGEMENT  3(3-0)

Background, Total quality management, Recent development in quality control system, ISO and NEQs, ISO 9000 series, Procedures and problems of ISO 9000 certification.

RECOMMENDED BOOKS:


Com-727  INTERNATIONAL TRADE  3(3-0)


RECOMMENDED BOOKS:

ACCOUNTING SPECIALIZATION

Com-728 ADVANCED ACCOUNTING THEORY AND PRACTICE 3(3-0)


RECOMMENDED BOOKS:

Com-729 ADVANCED AUDITING 3(3-0)

The Audit environment, Auditing Specific Cycle and Accounts-Auditing the Revenue cycle, Buying Cycle, Product Cycle, Inventory Balances, Auditing theory and practice, International Audit standards-Auditing and Ethics-General Technology in Auditing-Internal control and Review techniques-Attributive sampling and objective tests of Internal Control-Audit of revenue, Inventories, Assets and Liabilities-Audit of payroll and other income and expenditure items-Reporting obligations and options-Reports by independent auditors non-opinion reports, Related problems Tangible and Intangible Assets, Audit Report-Special reporting situations, Sales Tax Audit. International Auditing Standards as applicable in Pakistan.

RECOMMENDED BOOKS:

Com-730 PUBLIC SECTOR ACCOUNTING 3(3-0)


RECOMMENDED BOOKS:
2. Fundamental Rules, (Federal), Pakistan, (2004), Govt. of Pakistan.

Com-731  FINANCIAL REPORTING AND DISCLOSURE PRACTICES  3(3-0)


RECOMMENDED BOOKS:

Com-732  STRATEGIC MANAGEMENT ACCOUNTING  3(3-0)

Information for decisions: Break even and cost volume profit analysis; Budgets, Standard costing, Variance analysis, Performance appraisal, Decisions under constraints, Network planning, Learning curve Financial forecasts, Working capital General inventory management., Debtor/Creditor management, Dividend decision, Valuation, Cash management Differential cost analysis Marginal costing At least 10 case studies on selected Industrial, Financial, Manufacturing, Services, and Merchandizing Sector in respect of Cost Accounting Application will be carried out, Note: Students will be required to visit various industrial Units/Departments.

RECOMMENDED BOOKS:

Com-733  FINANCIAL POLICIES AND PROBLEMS  3(3-0)


RECOMMENDED BOOKS:

FINANCE SPECIALIZATION

Com-734 PORTFOLIO MANAGEMENT 3(3-0)

RECOMMENDED BOOKS:

Com-735 CORPORATE FINANCE 3(3-0)
RECOMMENDED BOOKS:

Com-736 INTERNATIONAL FINANCE 3(3-0)


RECOMMENDED BOOKS:

Com-737 FINANCIAL STATEMENT ANALYSIS 3(3-0)

The background to financial statements External and Internal Financial statements, True and fair view; conservatism historical costs versus current value, The structure of financial statements the balance sheet, Profit and loss account; analyzing financial statements; funds flow concepts preparation of breakeven charts; Basic financial fore casting; Cost of capital and new financing; Techniques of investment analysis in capital budgeting. Major Concepts of securities, valuation Major sources of financial Information Reports of joint stock companies other sources.

RECOMMENDED BOOKS:

Com-738 SPECIALIZED FINANCIAL INSTITUTIONS 3(3-0)


RECOMMENDED BOOKS:

RECOMMENDED BOOKS:

Analysis of the various methods of Treasury and Fund Management, Incorporating asset pricing expectation theory, Interest rate risk and the term structure of interest rates, The differences among asset and liability management, Managing interest rate risk., Selling interest rate risk products.

RECOMMENDED BOOKS:

RECOMMENDED BOOKS:

Modern project management, Integration of organizational strategy with projects, Defining the projects, developing a network plan, Project Cycle, Feasibility Report and PC-1, Managing Risk, Reducing project time, Scheduling Resources, Organization, Leadership, Being an effective project manager, PERT, CPM Analysis, Managing project teams, partnering, managing Inter organizational Relations, Progress and Performance Measurement and Evaluation, Project Audit and Closure, The Process of Project management and the Future, Case study of any project.

Note: Case study of any project.

RECOMMENDED BOOKS:

Management of interest rates, Management of exchange risk exposure using financial derivatives Analyses exchange trade and over the counter hedging instruments, Interest rate and foreign exchange futures and options comprise the exchange trade derivatives, Over the counter financial datives Interest rate and exchange rate swaps, interstate caps floors and collars, Risk Management and Insurance.

RECOMMENDED BOOKS:

MARKETING SPECIALIZATION

Com-744 MARKETING MANAGEMENT 3(3-0)


RECOMMENDED BOOKS:

Com-745 INTERNATIONAL MARKETING 3(3-0)


RECOMMENDED BOOKS:
Com-746 MARKETING RESEARCH 3(3-0)

Introduction to Marketing Research, Marketing Research Process, Marketing Research-needs and Application Strategy, problems Discovery and Formulation, Defining and Planning Market Research Models, and Model Building Marketing Information System, Data Collection and Organizing, Data Analysis Interpretation and Utilization, Reporting and follow-up, market Analysis and Forecasting, Marketing Information, Advertising Research and new Product Research.

RECOMMENDED BOOKS:

Com-747 RETAIL MANAGEMENT 3(3-0)

Retailing in Transition-The changing Environment of Retailing-Major Social, Forces, Technological Advances, Retailing response to Environmental Changes, Retailing Opportunities and career, The Retail Store-Location, Store, Building, Fixtures and Equipment-The Store interior Layout, Retail Organization and Personnel Management, Retail Sales Promotion, Personal Salesmanship, Retail Credit and Collections, Coordination & Management-Adjusting to Present and Changing conditions, Use of case Study Method.

RECOMMENDED BOOKS:

Com-748 ADVERTISING 3(3-0)

Definition, history, scope and function of advertising, Setting the advertising plan; its contents, characteristics and us, Advertising plans and the total planning process; organizing the Advertising Department: Budgeting for the Multinational Corporation, the position of Advertising in the company organization, structure, Developing relationships with other Departments, Setting the advertising budgets, Advertising Media, Advertising Messages. Consumer behaviour & Advertising; Advertising copy writing; Advertising Design; Production of print & Broadcast Advertising. Control & Evaluation of the Advertising programs: Evaluating advertising effectiveness; Technique for measuring advertising effectiveness, Meeting advertising’s legal responsibilities, Advertising and Society, Major complaints against Advertising, Methods of controlling advertising abuse.

RECOMMENDED BOOKS:
Brief History of Hotel Industry in Pakistan, Nature of Hotel Business and its Structure, Type of Hotels, Motels and Tourists Accommodation, Organizing the Business, Sources and Types of Finances Required, Selecting the Site, Planning the Facilities-Space Allocation, Storage, Utility Areas, Shops, Stores and other Guest Services, Number and Type of Personnel required, Development of Services, Restaurant and Guest Room Services Facilities and Interior including Food and Beverages, Recreation and Entertainment, Administration and Management, Housekeeping, Accounting Records, Control, Advertising, Sales Promotion & Public Relations.

RECOMMENDED BOOKS:

Com-750 MARKETING COMMUNICATION 3(3-0)

Introduction, Behavioral Foundations of Marketing, Environmental Influences on Marketing Communication, The Promotion Mix, Advertising, Sales Promotion, Personal Selling & Sales Management, Publicity and Public Relations.

RECOMMENDED BOOKS:

BANKING SPECIALIZATION

Com-751 MARKETING OF FINANCIAL SERVICES 3(3-0)


RECOMMENDED BOOKS:

Com-752 INTERNATIONAL BANKING 3(3-0)

An overview of the international banking arena, Mechanisms for foreign exchange transactions, Trade financing, The Euro markets and international financial centers, International money and capital markets, Regulatory framework for controlling such markets.
RECOMMENDED BOOKS:

Com-753 ISLAMIC BANKING 3(3-0)
Comparative Economic Systems, Economic System of Islam, Features of Commercial Banking, Structure of Islamic Banking, Obstacles in Islamic Banking, Financial intermediation in Islamic system, Riba, its classifications and Prohibition, Empirical investigation, contemporary experiences of Islamic Banks in different Islamic countries, Islamic Development Bank, its role & functioning, Islamic Banking in Pakistan, Appraisal.

RECOMMENDED BOOKS:

Com-754 TREASURY MANAGEMENT 3(3-0)
Treasury Management overview, Analysis of the various methods of Treasury and Fund Management, Incorporating asset pricing expectation theory, Interest rate risk and the term structure of interest rates, The differences among asset and liability management, Managing interest rate risk, Selling interest rate risk products.

RECOMMENDED BOOKS:
Com-755 REGULATION OF FINANCIAL INSTITUTIONS 3(3-0)

Important facets of the regulatory framework including the concepts, Rationale tools, and the framework of financial regulations at the national and global level, Statutory (SBP, SECP) as well as the self-regulatory organizations (stock exchanges), Supra national forums like the Basle Committee of Banking Supervision, IOSCO, etc, as well as private sector regulatory initiatives, like credit rating etc.

RECOMMENDED BOOKS: