



SAVITRIBAI PHULE PUNE UNIVERSITY

Revised Syllabus of Master of Commerce (M.Com.) Semester Pattern with Credit System with effect from June 2019

The M. Com. Syllabus for regular students is being revised from the academic year 2019-20.
The course structure is as below:-

1. Objectives :

- To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- To develop independent logical thinking and facilitate personality development.
- To equip the students to seek suitable careers in management and entrepreneurship.
- To acquaint students with significance of research in business.
- To impart skills regarding methods of data collection and their interpretations.
- To develop communication and analytical skills among students.

2. Duration :

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part is having Two Semesters.

Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be Four Papers of 100 marks each. M.Com. Degree will be of 1600 marks in aggregate.

3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

4. Eligibility :

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Grand Total	64

Four extra credits for project work at 4th Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which **40 marks will be for Internal Assessment** (attendance, home assignments, class tests, long term papers, classroom presentation and **60 marks for University Examination**. Thus M.Com. degree examination, four Semesters shall be of 1600 marks.

In addition to the above, students are required to secure following ten credits. These credits are compulsory in nature.

Semester	Human Rights	Introduction to cyber security / information security	Skill development	Total Credits
I	1 credit	1 credit	--	2 credits
II	1 credit	1 credit	--	2 credits
III	--	1 credit	2 credits	3 credits
IV	--	1 credit	2 credits	3 credits
Total Credits	2 credits	4 credits	4 credits	10 credits

- Syllabus and other details regarding 'Human Rights' has been displayed on the home page of the university website.
- Syllabus and other details regarding '**Introduction to cyber security / information security**' has been displayed on the 'syllabi' page of the university website.

6. The Scheme of Papers: The following will be the Scheme of papers:

The List of Courses

Semester I

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
							Internal	Univ.	Total
Semester I	Core Compulsory	101	Management Accounting	04	04	03	40	60	100
		102	Strategic Management	04	04	03	40	60	100
	Core Elective/ Optional Subjects/ Special Subjects	To choose any one Group of the following							
		Group A (Advanced Accounting & Taxation)							
		103	Advanced Accounting	04	04	03	40	60	100
		104	Income Tax	04	04	03	40	60	100
		Group B (Commercial Laws & Practices)							
		105	Information system and E-Commerce Practices	04	04	03	40	60	100
		106	Intellectual Property Laws	04	04	03	40	60	100
		Group C (Advanced Cost Accounting & Cost system)							
		107	Advanced Cost Accounting	04	04	03	40	60	100
		108	Costing Technique Examination s and Responsibility Accounting	04	04	03	40	60	100
		Group D (Co-operation & Rural Development)							
		109	Co-operative Movement in India	04	04	03	40	60	100
		110	Rural Development	04	04	03	40	60	100
		Group E (Business Practices & Environment)							
		111	Organized Traders and Markets	04	04	03	40	60	100
		112	Business Environment and Policy	04	04	03	40	60	100
		Group F (Business Administration)							
		113	Production and Operation Management	04	04	03	40	60	100
		114	Financial Management	04	04	03	40	60	100
		Group G (Advanced Banking & Finance)							
		115	Legal Framework of Banking	04	04	03	40	60	100
		116	Central Banking	04	04	03	40	60	100
		Group H (Advanced Marketing)							
		117	Marketing Techniques	04	04	03	40	60	100
		118	Consumer Behaviour	04	04	03	40	60	100

Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
							Internal	Univ.	Total
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	40	60	100
		202	A. Industrial Economics B. Business Statistics	04	04	03	40	60	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		203	Specialized Areas in Accounting	04	04	03	40	60	100
		204	Business Tax Assessment & Planning	04	04	03	40	60	100
		Group B (Commercial Laws & Practices)							
		205	E- Security & Cyber Laws	04	04	03	40	60	100
		206	Laws Regulating to Copyrights & Design	04	04	03	40	60	100
		Group C (Advanced Cost Accounting & Cost system)							
		207	Application Cost Accounting	04	04	03	40	60	100
		208	Cost Control & Cost System	04	04	03	40	60	100
		Group D (Co-operation & Rural Development)							
		209	International Co-operative Movement	04	04	03	40	60	100
		210	Management of Co-operative Business	04	04	03	40	60	100
		Group E (Business Practices & Environment)							
		211	Modern Business Practices	04	04	03	40	60	100
		212	Business Environment Analysis	04	04	03	40	60	100
		Group F (Business Administration)							
		213	Business Ethics & Professional Value	04	04	03	40	60	100
		214	Elements of Knowledge Management	04	04	03	40	60	100
		Group G (Advanced Banking & Finance)							
		215	Banking Law & Practices	04	04	03	40	60	100
		216	Monetary Policy	04	04	03	40	60	100
		Group H (Advanced Marketing)							
		217	Customer Relationship Management & Retailing	04	04	03	40	60	100
		218	Services Marketing	04	04	03	40	60	100

Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
							Internal	Univ.	Total
	Core	301	Business Finance	04	04	03	40	60	100
Semester III	Compulsory	302	Research Methodology for Business	04	04	03	40	60	100
	Core Elective/ Optional Subjects/ Special Subjects	To choose any one Group of the following							
		Group A (Advanced Accounting & Taxation)							
		303	Advanced Auditing	04	04	03	40	60	100
		304	Specialized Auditing	04	04	03	40	60	100
		Group B (Commercial Laws & Practices)							
		305	Laws Relating to International Business	04	04	03	40	60	100
		306	WTO – Norms & Practices	04	04	03	40	60	100
		Group C (Advanced Cost Accounting & Cost system)							
		307	Cost Audit	04	04	03	40	60	100
		308	Management Audit	04	04	03	40	60	100
		Group D (Co-operation & Rural Development)							
		309	Co-operative Credit System	04	04	03	40	60	100
		310	Co-operative Banking System	04	04	03	40	60	100
		Group E (Business Practices & Environment)							
		311	Entrepreneurial Behaviour	04	04	03	40	60	100
		312	Entrepreneurship	04	04	03	40	60	100
		Group F (Business Administration)							
		313	Human Resource Management	04	04	03	40	60	100
		314	Organizational Behaviour	04	04	03	40	60	100
		Group G (Advanced Banking & Finance)							
		315	Foreign Exchange	04	04	03	40	60	100
		316	International Finance	04	04	03	40	60	100
		Group H (Advanced Marketing)							
		317	International Marketing	04	04	03	40	60	100
		318	Marketing Research	04	04	03	40	60	100

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester IV	Core Compulsory	401	Capital Market and Financial Services	04	04	03	40	60	100
		402	Industrial Economic Environment (OR) Operations Research	04	04	03	40	60	100
	Core Elective/ Optional Subjects/ Special Subjects	To choose any one Group of the following							
		Group A (Advanced Accounting & Taxation)							
		403	Recent Advances in Accounting, Taxation, Taxation and Auditing	04	04	03	40	60	100
		404	Project Work/ Case Studies	04	04	03	40	60	100
		Group B (Commercial Laws & Practices)							
		405	Recent Advances in Commercial Laws and Practices	04	04	03	40	60	100
		406	Project Work/Case Studies	04	04	03	40	60	100
		Group C (Advanced Cost Accounting & Cost system)							
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	40	60	100
		408	Project Work/Case Studies	04	04	03	40	60	100
		Group D (Co-operation & Rural Development)							
		409	Recent Advances in Co-operative and Rural Development	04	04	03	40	60	100
		410	Project Work/Case Studies	04	04	03	40	60	100
		Group E (Business Practices & Environment)							
		411	Recent Advances in Business Practices and Environment	04	04	03	40	60	100
		412	Project Work/Case Studies	04	04	03	40	60	100
		Group F (Business Administration)							
		413	Recent Advances in Business Administration	04	04	03	40	60	100
		414	Project Work/Case Studies	04	04	03	40	60	100
		Group G (Advanced Banking & Finance)							
		415	Recent Advances in Banking and Finance	04	04	03	40	60	100
		416	Project Work/Case Studies	04	04	03	40	60	100
		Group H (Advanced Marketing)							
		417	Recent Advances in Marketing	04	04	03	40	60	100
		418	Project Work/Case Studies	04	04	03	40	60	100

7. Scheme of Examination:

The examination of regular students of M.Com. degree course of the University of Pune admitted in the academic session 2019-20 and after shall be based on:

- (a) Semester Examination
- (b) Continuous Assessment
- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (1A) of 40 marks and the University Examination (UE) of 60 marks/ 3 hours duration at the end of each semester. A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

The Internal Assessment for each paper will be 40 marks, which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others. The distribution of internal assessment marks shall be as follows:

Midterm Test	20
Presentation/Role Play	10
Case studies/ Group Discussion	10

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (Subsequent) semester subjects.

8. Research project work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of marks	Marks
Synopsis with working bibliography (Internal Assessment)	40 marks
A full project Report (Minimum 50-80 pages)	40 marks
Viva Voce	20 marks

Total	100 marks
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As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, having four credits. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The Viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidates have to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

9. Standard of passing:

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UNIVERSITY EXAMINATION and GRADE POINT AVERAGE of 4.0 in aggregate of UNIVERSITY GRADE and INTERNAL ASSESSMENT taken together.

10. Classification of successful candidates:

Candidates who secured not less than 60% of aggregate marks (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M.Com. degree with the following honors.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class
CGPA in (8.00, 10.00)	- First Class with Distinction

11. Scheme of Credits:

Sixty (60) hours of teaching will lead to four credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit. Each semester shall offer 16 credits or more.

12. Grade Points Scheme:

The term grading system indicates a 10 – points scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point

Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0
[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

13. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION , grade in INTERNAL ASSESSMENT , grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPG or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA / SGPA is in } [4.00, 6.00] \\ 05 \times \text{CGPA} + 30 & \text{if CGPA / SGPA is in } [6.00, 9.00] \\ 25 \times \text{CGPA} - 150 & \text{if CGPA / SGPA is in } [9.00, 10.00] \end{cases}$$

The above formula computes to the following table:

Range in % of Marks	Range of CGRADE POINT AVERAGE	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	
[60.0, 64.9]	[6.00, 6.99]	B+	First Class
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00, 5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Thus the percentage of Marks can be obtained by using the following table:

CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

14. Distribution of Periods:

There shall be 60 periods for each subject to cover the entire teaching of 4 credits. This will be distributed as follows:

Particulars	Periods
Teaching session per programme	48
Assignment/ Test	04
Role play/ Group Discussion	04
Case studies and presentation	04
Total	60

15. Standard of Passing.

Regular students: - A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid-Semester and semester Examinations is compulsory.

16. Award of Class.

- The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.

The Award of class shall be as under:-

Marks Obtained	Class
70% and above	First Class with Distinction.
60% and above but less than 70%	First Class.
55% and above but less than 60%	Higher Second Class.

50% and above but less than 55%	Second Class.
40% and above but less than 50%	Pass Class.
Less than 40%	Fail.

- b. Improvement: - A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.
- c. A candidate after passing M.Com. Examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

17. Medium of Instruction :

The use of Marathi is allowed for writing answers in the examination except for following courses:

- a. Management Accounting
- b. Financial Analysis & Control
- c. Business Statistics,
- d. Advanced Accounting and Taxation
- e. Advanced Cost Accounting and Cost Systems.

18. Qualification of the Teachers :

The Teachers recognized to teach the subjects as per Old Course shall be deemed to be recognized in the corresponding equivalent subjects under Revised Course.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics :** M.Com, M.Phil with Statistics or Research Methodology as one of the Papers at M.Com /B.Com /M. Phil examination with 5 years degree teaching experience or M.A./M.Sc. With Statistics having 5 years degree teaching experience.
- B. Industrial Economics:** M.Com., M. Phil with Business Economics/Economics of Industries or Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.
- C. Co-operation and Rural Development:** M. Com, M. Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)
- D. Advanced Banking and Finance:** M. Com., M. Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.
- E. Research Methodology and Project Work:** M.Com. M.A (Eco.) M.Phil./Ph.D. with 5 years degree teaching experience.
- F.** Similarly all the changes in qualification as per U.G.C norms and guidelines shall also be applicable as and when the changes come into force (If applicable)

Revised syllabi (2019 Pattern) for two years M. Com. Course (CBCS)

Semester: I

Subject: Management Accounting

Course Code: 101

Depth of the programme: Basic Knowledge with recent advancement and its applicability

Objectives of the Programme:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making and control.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Accounting for Emerging Sectors	1. Limitations of conventional Financial Accounting 2. Emergence of Management Accounting and Cost Accounting 3. Advantages of Management Accounting and Cost Accounting 4. Distinction between Management Accounting and Cost Accounting 5. Management Accounting as a decision making tool	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	Application of Management Accounting Techniques	1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors 2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing 3. Techniques and Managerial Cost Accounting 4. Standardization of Accounting System a. Fixed and Variable Cost Analysis b. Application of Fixed and Variable Cost Analysis technique in decision making process	To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.

3.	Budgets as a tool for Decision Making	1. Budget Manual 2. Budget Committee and Budgetary Control 3. Preparation of Budget 4. Master Budget 5. Purchase and Sales Budgets 6. Fixed and Flexible Budget 7. Cash Budget	To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
4.	Working Capital Management	1. Concept and definition of working capital, 2. Determination of Working capital, Assessment of Working 3. Capital needs - Study of components of working capital such as cash management 4. Accounts receivable management and inventory management.	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi

6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Advanced Accounting	Dr. Sadashiv Sirgave	Success Publications	Pune
8.	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
9.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi
10.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi
11.	Management Accounting	Dr. Arun Gaikwad	Success Publications	Pune
12.	Management Accounting	Dr. Yashodhan Mithare	Success Publications	Pune

Suggested references

Web reference

Sr. No	Lectures	PPTs	Articles
1	Introduction to Cost & Management Accounting: CA Raj K. Agarwal (On youtube)	Management Accounting: An Introduction to concept and Methods: Igor Baranov	How do managers react to a Peer's situation? The influence of environmental similarity on budgetary reporting: James N. Cannon (https://www.sciencedirect.com/science/article/pii/S1044500518300659)
2	Decision Making	Management	The role of cognitive frames in combined decisions about risk and effort: Karla Oblak, Mina Liden and others (https://www.sciencedirect.com/science/article/pii/S1044500517300239)

	in Cost and Management Accounting: CA Naresh Agarwal (On youtube)	Accounting: James T. Mocky and Others	
3	Budget and Budgetary Control: CA Naresh Agarwal (On youtube)	Managerial Accounting: Maher, Stickney and Weil	Identity conflict and the paradox of embedded agency in the management accounting profession: Adding a new piece to the theoretical jigsaw: Kate E. Horton (https://www.sciencedirect.com/science/article/pii/S1044500516300245)
4	Working Capital Management: Shivansh Sharama (On youtube)	Study Material PPT: ICMAI,	Regulation and adaptation of management accounting innovations: The case of economic value added in Thai state-owned enterprises: Pimsiri Chiwamit and others (https://www.sciencedirect.com/science/article/pii/S1044500517300100)

Revised syllabi (2019 Pattern) for two years M.Com. Degree course (CBCS)

Semester : - I (M.Com Part – I)

Subject : - Strategic Management

Course Code - 102

Objectives of the course

- To introduce the students to the emerging changes in the modern business environment
- To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
- To empower to students with necessary skill to become effective future managers and leaders
- To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction to Strategic Management	Strategy - Concept and its evolution Strategic Management Characteristics , dimensions and Approaches to strategic Decision Making Strategic Management Process Components of Strategic Management Model – Policies , Role of Top Management Strategic implications of Social and Ethical Issues	Understanding of the concept of Strategic management To understand the process of Strategic Management
2	Strategy Formulation , Strategic Analysis and	Organizational Goals, Mission and Social Responsibility	Understanding the External and Internal Business Environment for effective Strategy

	Strategic Planning	Analysis of Business Environment Internal analysis for Strategic Advantage – Strategic Planning – meaning, steps, alternatives, advantages and Disadvantages. Designing an effective Strategic Plan	formulation Development of Strategic analytical skills Skills to design an effective Strategic Plan
3	Strategic Choices and Strategy Implementation	Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies Evaluation of Strategic Alternatives for developing Product portfolio Models and selection of Suitable Corporate Strategy Implementation issues Planning and allocation of resources Organizational Structures – factors affecting the choice , Degree of Flexibility and Autonomy	Development of Applicability skills for effective plan implementation Developing Technical skills for evaluation of alternatives and analytical skills for choice among alternatives
4	Functional Strategy and Strategic Review	Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability CSR (Corporate Social Responsibility) Human Resource Finance Logistics Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring ,Business Process Reengineering , Benchmarking , TQM and Six Sigma Chankyaniti - A Case study approach	Development of Technical and Analytical abilities for formulation of sound functional Strategy in various areas of business Development of Analytical and Managerial Abilities for critical evaluation

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation	PPT Online Videos	Report writing	Conceptual Clarity on Strategic management
2	12	PPT and Case Study	Case Study of any Organization	Report writing	Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan
3	12	Guest Lectures by Experts from corporate	--	--	Development of Applicability skills and Technical skills
4	12	PPT , Educational Videos	Online Videos	--	Development of Technical and Analytical abilities

References :

List of Books Recommended :-

1. Strategic Management : the Indian Context – By R.Srivivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David , Forest R. David
5. Strategic Management – By Dr.C.B.Gupta
6. Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)
Syllabus for M. Com. Semester –I
Grope – A (Advanced Accounting and Taxation)
Subject Name :- Advanced Accounting & Taxation Special Paper I
Subject Title - Advanced Accounting
Course Code :- 103

Depth of the program – Advanced Knowledge

Objectives of the course

1. To lay a theoretical foundation of Accounting & Accounting Standards.
2. To gain ability to solve problems relating to Corporate Accounting.

Unit No.	Unit Title	Contents	Purpose Skills to be developed	Total Lectures
1	Basic Concepts:	Conceptual framework of Accounting - Accounting environment - Concept of accounting theory - Role of accounting theory - Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.	Getting familiar with the Advanced Concepts	10
2	Consolidated Financial Statements:	Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries Only to be studied). AS.21.	Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies	18

3.	Liquidation of Company:	Preparation of Statement of affairs including deficiency /surplus account.	To Prepare Statement of Affairs of the Companies in Liquidation	10
4.	Valuation of Shares And Goodwill:	A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method). B. Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.	In the today's competitive Corporate World to understand the needs and methods of valuation of Goodwill & Shares	10
		Total Lectures		48

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	Shukla and Grewal	S. Chand & Co Ltd. New Delhi	Delhi
2.	Advanced Accounts	Jain and Narang	Kalyani Publishers, Ludhiana	Ludhiana
3.	Accountancy, Volume-I and II	Sr. K. Paul	New Central Book Agency, Kolkata	Kolkata
4.	Accounting Theory	Dr. L. S. Porwal	Tata McGraw Hill	
5.	Accounting Text & Cases	Robert Anthony, D.F.Hawkins & K.A. Merchant	Tata McGraw Hill	

6.	Corporate Accounting	Dr.S.N. Maheshwari:	Viakas Publishing House Pvt. Ltd. New Delhi	New Delhi
7.	Advanced Accounting	Dr. Sadashiv Shirgave	Success Publications	Pune

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)
Syllabus for M. Com. (Semester – I)
Grope – A (Advanced Accounting and Taxation)
Subject Name: - Advanced Accounting & Taxation Special Paper II
Subject Title - Income Tax
Course Code: - 104

Objective of the Program

- i. To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.
- ii. To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses.

Depth of the program – Advanced Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Concepts and Definition	History of Income Tax in India - Introduction, Features, Difference between direct and Indirect Taxes - Fundamental Concepts and definitions under Income Tax Act, 1961 - Rates of taxes - Basis of charge - Residential status and scope of total income -Income Exempt from tax - Capital & Revenue (Theory)	To provide the basic knowledge of Income Tax Act. 1961
2	Heads of Income	a) Income From Salary : Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds -	To understand the concepts of Heads of Income and to compute the income under each head.

		Deduction from salaries b) Income from House Property: Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions. c) Income From Business Or Profession : Meaning of Business, Profession and Vocation-deductions expressly allowed Depreciation -Specific disallowances - Method of accounting - Maintenance of Books of Account - Audit of Accounts d)Capital Gains: Meaning, Types and Exemptions e) Income from Other Sources: Chargeability - Deductions - Amounts not deductible. (Theory & Advanced Problems)	
3.	Deductions Under Chapter VIA	Permissible deductions U/s.80 of the Income Tax Act. Rebate U/s. 87A Relief U/s. 89 (Theory)	To understand the concept of deductions and provisions of Sec. 80C to 80U

4.	Computation Of Gross Total Income And Assessment Af Companies	Computation of Total Taxable income of an Individual and Hindu Undivided Family and Assessment of Companies. (Advanced Problems)	To Compute the taxable income of an Individual , Hindu Undivided Family and Companies.
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	Preparation and Submission of compulsory project by collecting data from minimum 10 assesses of an individual or HUF or minimum one company
Unit – II	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	
Unit – III	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	
Unit – IV	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	

References

Sr. No.	Title of the Book	Author/s	Publication	Place
8.	Direct Taxes, Law and Practice,	Dr. Vinod Singhania:	Taxman Publication,	New Delhi
9.	Direct Taxes	Dr. Bhagawati Prasad:		
10.	Direct Taxes,	Girish Ahuja and Ravi Gupta:	Bharat Law House,	New Delhi.
11.	Direct Taxes	Gaur V.P. & Narang D.B.	Kalyani Publications	New Delhi
12.	Income Tax (Law & Practice)	Dr. H.C. Mehrotra & Dr. S.P.Goyal	Sahitya Bhavan Publication	Agra
13.	Income Tax (Problems & Solutions)	Dr. H.C. Mehrotra & Dr. S.P.Goyal	Sahitya Bhavan Publication	Agra
14.	Income Tax Act.	Dr. Vinod Singhania:	Taxman Publication,	New Delhi
15.	Income Tax Rules	Dr. Vinod Singhania:	Taxman Publication,	New Delhi

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered & studied.
2. The breakup of questions in the Examination will be as under:
 - a. Theory questions will carry 30% marks.
 - b. Problems will carry 70% marks.

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I (Special Paper I)

Group – B (Commercial Laws & Practices)

Subject Name - Commercial Laws & Practices Paper - I

Subject Title: - Information System and E-Commerce Practices

Course Code - 105

Objectives of the course

- a. To equip and train the students to accept the challenges of emerging Business World with advanced information Systems and emerging E-Commerce by practices.
- b. To analyze the advanced Commercial and business methods and processes in E-Commerce transactions.
- b. To develop independent logical thinking and facilitate personality development with the help of new information systems.
- c. To equip the students for seeking suitable emerging careers in management, entrepreneurship and E-Commerce activities.
- d. To study methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical and interpretation skills.

Depth of the Programme: – Basic Knowledge with recent advancements and its applicability

Objective of the Programme:

- 1. To equip and train the students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- 2. To develop independent logical thinking and facilitate personality development of the business persons.
- 3. To equip the students for seeking suitable careers in management and entrepreneurship and E-Commerce transactions..
- 4. To study methods of Data collection and their interpretations in the field of E-Commerce practices.
- 5. To develop among students Communication, Study and Analytical skills with critical thinking.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction to Information Systems	System Concepts, Information Systems Architecture, Definition of a system, Basic Components of a system, Elements and types of a systems, General Model of a system, The model of a Business system. Information systems supporting major business functions. Four major types of systems – Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems	To understand the fundamentals/ Concept of Information systems and their components, hardware, software, communications networks, and data resources that collects data, transforms it, and disseminates information in a business environment.
2	Introduction to E-Commerce	Meaning and Definition of E-commerce, Benefits of E-Commerce to Businesses, Consumers and Society, Limitations of E-Commerce, Drivers of E-Commerce. Categories of e-Commerce- B2B, B2C, C2C, B2G and G2B. B2B applications, B2C applications and C2C applications.	To understand the concept in relation to business application like Document automation in supply chain and logistics, Enterprise content management, Conversational commerce: e-commerce via chat.
3.	Inter organizational Information Systems and Internet	Internet, Intranet and Extranet, Introduction, Role, benefits and structure of Inter organizational systems. Introduction to Electronic Data Interchange (EDI), Definition, benefits of EDI. EDI transactions and EDI Applications. Electronic Fund transfer. Introduction to Internet, Definition of Internet, Components of Internet, Services offered by Internet. Introduction to Intranet, Definition, advantages and disadvantages of intranet. Introduction to extranet and definition and applications of Extranet.	To understand the inter-organizational information system for managing inter-organizational activities of virtual organizations, extended enterprises, and trans-enterprise systems.

4.	E-Commerce Supporting functions	Purchase and sale Procedures, Supply Chain management, Value Chains in E-Commerce. Electronic Payment Systems, Authentication of payment, Mode of Payments E-Commerce Security. Security Requirements. Security Mechanisms-Encryption, Digital Signature, E-Certificate, Secure electronic transaction protocol. Problems in Taxing of E-Commerce	To equip the students with various E-Commerce functions, electronic payment systems and security mechanism to be followed while completing E-Transactions. Making students aware of significance of digital signatures and security mechanism.
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***All Acts are to be studied with recent amendments**

Teaching methodology:

Topic No.	Total Lectures	Expected Outcome
1.	12	To understand Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems
2	12	To understand the concept of E-Commerce in relation to various business applications such as Document automation in supply chain and logistics, Enterprise content management, Conversational commerce etc.
3	12	To get knowledge of the inter-organizational information system for managing inter-organizational activities of virtual organizations, extended enterprises, and trans-enterprise systems.
4	12	To understand various e-Commerce functions along with electronic payment systems-Security measures and mechanism of Digital signature.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written tests etc.)	Written Examinations	Certificate Course in E-Commerce

Unit – II	Continuous Evaluation [Class Presentations (PPT) etc.]	Written Examinations	Certificate Course in E-Banking
Unit – III	Continuous Evaluation (Seminar /Group discussions etc.)	Written Examinations	Diploma in Digital Marketing
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examinations	Certificate Course in E-Security

References

Sr. No.	Title of the Book	Author/s	Publication
1.	E-commerce	Devid Whiteley	McGraw Hill
2.	E-commerce	P.Joseph	PHI
3.	E-commerce – The cutting edge of business	K.Bajaj and Nog	TMH
4.	Text book on Intellectual property rights	N.K. Acharya	Asia Law House,
5.	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa, Nagpur
6.	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co.

Suggested references Web reference

Sr. no	PPTs	Others
1	<u>PPT – Presentation On Electronic Security PowerPoint presentation ...</u> <u>https://www.powershow.com/.../Presentation On Electronic Security powerpoint pp...</u>	<u>https://economictimes.indiatimes.com/industry/services/retail/indian-e-commerce-market-to-touch-usd-84-billion-in-2021-report/articleshow/68169239.cms</u>
2	<u>Seminar ppt on digital signature - SlideShare</u> <u>https://www.slideshare.net/jolly9293/seminar-ppt-on-digital-signature</u>	<u>https://www.ibef.org/industry/ecommerce.aspx</u>
3	E-Security:<u>https://slideplayer.com/slide/5139575/</u>	<u>https://www.thebalancesmb.com/electronic-data-interchange-edi-2221329</u>
4	—	UP: What Is Electronic Data Interchange? <u>https://www.up.com/suppliers/order inv/edi/what is edi/</u>

1.

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I (Special Paper II)

Group – B (Commercial Laws & Practices)

Subject Name - Commercial Laws & Practices Paper - II

Subject Title: - Intellectual Property Laws: Patents, Trade Marks & Biodiversity

Course Code - 106

1. Objectives of the Course:

- a. To equip the students to deal with the challenges of Contemporary Business World with recent knowledge.
- b. To develop independent logical thinking and problem solving skills.
- c. To sensitise the students regarding suitable careers in management and regulation of IPRs.
- d. To acquaint the students with the methods of Data collection and their interpretations.
- e. To develop among students Analytical and interpretation skills.

Depth of the program: Fundamental Knowledge, Principles and provisions of relevant Statutes and understanding of its applicability

Objectives of the Program:

1. To equip and train the students to accept the challenges of existing business environment.
2. To develop independent logical thinking and facilitate students to enhance their personality.
3. To equip the students for seeking suitable careers in management and entrepreneurship in the field of IPRs.
4. To study methods of Data collection and its interpretations.
5. To develop among students Communication and critical thinking skills.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Intellectual Property	Intellectual Property Rights (IPR): Origin and Concept, Commercial and cultural dimensions, types of IPR, International Conventions and Organizations; WTO, WIPO, GATT, TRIPS Paris Convention, PCT, Budapest Treaty	Acquainting students with historical aspects of IPR and International Conventions and organizations regarding IPRs.
2	Patents	Patents: Definition, concept, types, patentable & non-patentable inventions, Applications for patents, complete procedure for obtaining patents. (Chapters 1 to 8 of Patents Act, 1970 as amended), Patents of Additions, surrender & revocation of patents. Working of Patents, Compulsory licenses and revocation, use of patents for government purposes and acquisition of patents, Infringement of patents - acts of Infringement and defenses, remedies for Infringement - suits, appeals. Offenses and penalties [Chapters 16 to 20 of Patents Act, 1970 as amended] Patents Offices, establishment, Controller of Patents: functions and powers, Patent Agents, International arrangement [Chapters 14 & 21, 22 of the Act], Issues and concerns in patent regime Important Judgments To Be Studied: 1) <i>Bajaj Auto Limited v. TVS Motor Company Limited</i> JT 2009 (12) SC 103 2) <i>Novartis v. Union of India</i> (2013) 6 SCC 1 3) <i>Dr Snehlata C. Gupte v. Union of India & Ors</i> [W.P. (C) No 3516 and 3517 of 2007] Delhi HC 4) <i>Bayer Corporation v. Union of India</i> 162(2009) DLT 371	Acquiring conceptual and procedural know-how of Patents, Patents office and Remedial measures in case of infringements of patents.

3	Trade Marks	Trade Marks: Definition, concept, types, Registration of Trade Marks - Procedure, duration, effect. Appellate Board - Establishment, Composition, qualifications, procedure and powers, disposal of appeals. Assignments and Transmission of Trade Marks, Provisions relating to collective & certification Trade Marks, textile goods, Infringement of Trade Marks and remedies, Offenses and Penalties. Important Judgments To Be Studied : 1) <i>The Coca-Cola Company v. Bisleri International Pvt. Ltd</i> Manu/DE/2698/2009 2) <i>Clinique Laboratories LLC and Anr. v. Gufic Limited and Anr.</i> MANU/DE/0797/2009 3) <i>Yahoo!, Inc. v. Akash Arora & Anr</i> [1999 (19) PTC 201 (Del)] 4) <i>Cadila Health Care v. Cadila Pharmaceutica Ltd.</i> [2001 PTC (SC) 561]	Acquiring conceptual and procedural knowledge of Trade mark and its registration. Appellate Board, Remedial measures in case of infringements of Trade mark.
4	Biodiversity Act, 2002	Important relevant definitions of the terms like Biodiversity, Biological Resources, Benefit Claims, Commercial Utilization, Fair & Equitable Benefit Sharing, Sustainable Use—Regulation of Access to Biodiversity [Ss 3 to 7], Functions & Powers of National Biodiversity Authority & State Biodiversity Board [Ss 18 to 25]	Identifying need and Significance Biodiversity along with its regulatory framework .

***All Acts are to be studied with recent amendments**

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in IPR
Unit – II	Continuous Evaluation [Class Presentation (PPT)etc.]	Written Examination	Diploma in Patents
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Diploma in Trade Marks
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Online Courses of WIPO,Moocs etc

References:

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Intellectual Property Law	P. Narayan	Eastern Law House.	New Delhi
2.	Text book on Intellectual Property Rights	N.K. Acharya	Asia Law House	Hyderabad
3.	Law Relating to Intellectual Property	Dr. B.L. Waderha	Universal Law Publishing Co.	New Delhi
4.	Intellectual Property Rights, (2011)	Dr. Sreenivasulu N. S.	Regal Publications	New Delhi

5.	Intellectual Property Law in India (2006)	Justice P. S. Narayana	Goigia Law Agency	Hyderabad
6.	Law of Intellectual Property	Dr. S. R. Mynei	Asia Law House	Hyderabad
7.	Intellectual Property Rights – Heritage, Science & Society Under International Treaties	A.Subbian	Deep & Deep Publications Pvt. Ltd	New Delhi
8.	Intellectual Property Laws	Bextly & Sherman,	Asia Law House	Hyderabad

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)
Semester: - I
Group – C (Advanced Cost Accounting and Cost Systems)
Subject Name - Advanced Cost Accounting and Cost Systems Special Paper I
Subject Title: - Advanced Cost Accounting
Course Code: 107

Objectives:

1. To prepare learners to understand the Scope of Cost Accounting in any business activity.
2. To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
3. To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.
4. To enable students to learn application of different methods of costing in Manufacturing and Service industries.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Nature and Scope of Cost Accounting	a) Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit. b) Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only c) Preparation of Cost Sheet d.) Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels. e) Study of CAS 1 (Classification of Cost) and CAS 6 (Material Cost)	1. Ability to understand the classification of costs. 2. Trace the cost to cost centers 3. To be able to prepare cost sheet in various situations 4. To understand the inventory related treatments in Cost Accounting
2.	Employee	a. Meaning, Definitions and Significance of Labour Cost	1. To understand the concept of Employee Cost and its relevance in the total cost of

	Cost	b. Classification of Labour Cost c. Methods of Remuneration-Performance Based Remuneration d. Labour Cost – • Idle time-causes and Accounting treatment • Overtime premium-Accounting Treatment & its Control • Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs e. Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover. f.Study of CAS – 7 relating to Employees Cost	product or services. 2. To develop Performance Linked Employee Remuneration Systems. 3. To relate the CAS 7 to Employee Cost Concepts
3.	Overheads Accounting	a. Meaning & Classification of Overheads, b.Allocation, Apportionment & reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads c.Absorption of Overheads-Methods, Over and under absorption of overheads d.CAS – 3 (Overheads)	1. To understand the stages in the process of Accounting of Overheads. 2. To study CAS 3 in relation to Overheads.
4	Methods of Costing	a. Job Costing and Contract Costing. b. Process Costing c. Operating Costing in Transport, Hospitals & Hotel undertakings.	To develop ability to ascertain cost in different industries.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Use of Published Annual Reports of listed companies to classify various cost elements.	You Tube clippings of cost elements of various industries.	Visit to small industries to develop understanding about various cost inputs	Development of overall outlook of Cost Accounting
2	12	Find out the ratio to employee cost to turnover as evidenced from the published data.	View TV Channels- Sony BBC Earth where the process of manufacturing in various industries is shooted.	Visit to such industries where employee cost is prominent in the total cost of product/service	Understanding the related weightage of employee cost in the total cost of product/service
3	12	Ascertain various items of Overheads from Annual Reports	Classroom Discussion	Visit small units and make a list of overheads of the respective units.	Understand the significance of overheads in the total cost of product/service
4	12	Invite the tour operators, Accountant of Hotels & Hospitals in the class room to provide the practical exposure to ascertain the cost thereof. Study of process costing by visiting Bakeries, Papad Rolling Units, Chapati Making on mass scale for supplying to industrial canteens	You Tube clippings of various industries	Visit to Transport, Hospital & Hotel undertakings to find out the methodology applied in cost ascertainment	Understand formats of cost sheets as per Industry Specifications

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	Cost & Its Classification vmouonline •Classification & Types of cost,method of costing part 1 Commerce Guru	Articles from the Professional Journals such as , The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in

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

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
 - 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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Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – C (Advanced Cost Accounting and Cost Systems)

Subject Name – Advanced Cost Accounting and Cost Systems Special Paper II

Subject Title: - Costing Techniques and Responsibility Accounting

Course Code: 108

Objectives:

- 1 To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business
- 2 To enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.
- 3 To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Budgetary Control	a. Concept of Budget and pre-requisites of preparing budget. b. Types of Budgets c. Process of preparing Budgets – Flexible Budget, Cash Budget Production Cost ,Quantity Budget & Sales Budget d. Limiting Factors in preparing Budgets e. ZBB (Zero Based Budget)	Students are expected to understand the role of Budget in the process of Cost Control and Decision Making.
2.	Standard Costing	a. Concept of Standard Cost b. Setting of Standards c. Variance Analysis – Material, Labour, Overhead, Sales and Profit Variances.	Skills in computation and analysis of various variances
3.	Uniform Costing and Inter-firm Comparison	a) Reasons for differences in Cost and Costing Practices. b)The application , Advantages and Limitations of Uniform Costing. c)Inter- firm comparison –Meaning, Advantages and Disadvantages	Understand the concepts of Uniform Costing and Inter

			firm Comparison
4	Responsibility Accounting and Reporting	a)Definition, Meaning, Principles, controllable and Non-controllable Costs. b)Centers of control, Cost Centers, Revenue Center, Investment Center, Profit Center c)Performance Measurement of Business Centers. d)Reporting to different levels of Management	Understand the relevance of Cost Accounting Data as a part of monitoring various segments of business.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	15	Start with discussion on Family Budget and extend the principles to Business Budgets	Browse You Tubes on these topics	Preparation of Cash Budget	Understand Budget Preparation Process
2	15	Invite experts from industries and discuss the process of setting the standards.		Analysis of variances	Understand the impact of adverse and favourable variances on cost of a product/service.
3	06	Classroom Discussion		Compare Cost Ratios of different companies in the same sector(e.g Tyre – SEAT, MRF)	Understand the industry specific cost ratios.
4	12	Responsibility Accounting and Reporting		Performance measurement of Business Centres	To understand the importance of various tools to evaluate the business centers.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
Unit I	Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc.	SPPU	Visit to industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up

	Managerial Emphasis			
06	Cost Accounting- Principles & Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

Web References:

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	Responsibility Accounting Dr. Shuchi Singhal vmouonline, Standard Costing Revision CA Praveen Khatod Budgetary Control and Responsibility Accounting, Cori Crews	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	https://icmai.in

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

- 30 % of marks for Theory & 70 % of marks for Practical Problems .
- Area of practical problems:
 1. Cash Budget
 2. Flexible Budget
 3. Material, Labour , Overhead and Sales Variances
 4. Performance Measurement of Business Centers
 5. Responsibility Accounting

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – D (Co-operation & Rural Development)

Subject Name - Co-operation & Rural Development Special Paper I

Subject Title: - Co-operative Movement in Indian

Course Code: 109

Objectives of the course:

1. To acquaint the students with the Co-operative Movement of India
2. To aware the role of State and Central Govt. in development of co-operative sector.
3. To give basic knowledge about formation of Co-operative society and its administration.

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Co-operative Movement in India:	Evolution of Co-operative Movement in India- Pre and Post Independence, Recent scenario in Co-operative Movement in India , Problems and Challenges of Co-operative movement in India	• To understand the Evolution of Co-operative Movement in India • To understand the Recent scenario in Co-operative Movement in India • To understand the Problems and Challenges of Co-operative movement in India
2	Study of Co-operative legislations in India	Study of Maharashtra State Co-operative Societies Act 1960 and rules 1961 with updated amendments regarding :- a. Registration b. Members and their Rights. c. Properties and Funds Management. e. Audit Enquiry Inspection & Supervision.	• To understand the Maharashtra State Co-operative Societies Act 1960 • To understand the registration process of Co-operative Society • To understand the Members and their Rights of Co-operative Society

		f. Settlement of Disputes. E.g. Liquidation h. Appeal Revision & Reviews I. 97 th Amendment in co-operative act.	- To understand the Management of Co-operative Society - To understand 97th Amendment in co-operative act.
3	Structure of Co-operatives Department	(a) State Level (b) Divisional Level (c) District Level (d) Rights, Duties and Responsibilities of Registrar of Co-operative Societies	- To understand structure of co-operative department. - To understand the Rights, Duties and Responsibilities of Registrar of Co-operative Societies
4	Support of Various Committees and Institutional to Cooperative Movement	(a) All India Rural Credit Survey Committee (AIRCS), Rural Credit Review , Report Committee on Inauguration of Co-operative Credit CRAFICAD , Report of Vaidyanthan Committee, Report of Narsimham Committee (b)NABARD & NCDC support to Co-operatives, Co-operative courses	- To understand the Support of various committees and institutional to co-operative movement - To study the Role of NABARD & NCDC support to Co-operatives

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Co-operative Societies for understand Recent scenario in Co-operative Movement, Debate on Challenges of Co-operative movement in India	Short Film Show on Co-operative Movement, A.V. Application (Audio and Visual Application)	Project on Co-operative Movement in India- Pre and Post Independence	Understanding of basic knowledge of Co-operative Movement in India Understanding the Problems and Challenges of Co-operative movement in India
2	12	Guest Lectures of eminent personalities in co-operative sector, experience sharing, Pre reading, Class discussion, examples from real life	You Tube Video on Indian Co-operative Movement	Project Report on Amendment of Co-operative Societies Act. Project Report on 97 th Amendment in co-operative act.	Understanding of Study of Co-operative legislations in Maharashtra. Learning functioning of

		through newspapers and internet resources, case studies, PPT			Co-operative Society.
3	12	Organise workshop for students, Pre reading, Class discussion, examples from real life through newspapers and internet resources. case studies, Field visit to Co-operative Societies, PPT	Presentation on structure of co-operative department and Rights, Duties and Responsibilities of Registrar of Co-operative Societies	Project on Rights, Duties and Responsibilities of Registrar of Co-operative Societies	Understanding the structure of co-operative department.
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, Guest Lectures of eminent personalities	Presentation on Support of various committees and institutional to co-operative movement	Project on Role of NABARD & NCDC support to Co-operatives	Understanding the role of various committees and institutional for support to co-operative movement

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar on Co-operative Movement in India:
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Study visit to Co-operative Society
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	To Organize guest lecture of Co-operative department officer
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Workshop on Support of various committees and institutional to co-operative movement

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
3	Cases in Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
6	Consumer Co-operation in India	G.S. Kamat		
7	Co-operation	Prof L.P. Wakale and Dr. G.H.Barhate	Sheth Publishing	Mumbai
8	Journal of Commerce and Management Thought(JCMT)			
9	Journal Co-operative Organization and Management , Journal of Co-operative studies			

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – D (Co-operation & Rural Development)

Subject Name - Co-operation & Rural Development Special Paper II

Subject Title: - Rural Development

Course Code: 110

Objectives of the course:

1. To acquaint the students with the Rural Development
2. To study the problems of rural development
3. To study the solution for rural development

Depth of Programme: - Fundamental and deep Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction - Rural development	concept of rural development, Importance of Rural development in Maharashtra, Need of Rural development in Maharashtra, The problems and challenges of rural development in India	• To understand the Importance of Rural development • To understand the Need of Rural development in Maharashtra • To understand the Problems and Challenges of rural development in India
2	Rural development in Maharashtra	Introduction ,Current scenario of Rural development of Maharashtra, Government schemes and programme for Rural development in Maharashtra The problems of rural development in Maharashtra, The Role of government for Rural development in Maharashtra	• To understand the Current scenario of Rural development of Maharashtra • To understand the Government schemes and programme for Rural development in Maharashtra • To understand the Role of government for Rural development in Maharashtra

3	Rural development in India	Introduction ,Current scenario of Rural development of India, Central Government schemes and programme for Rural development in India, The problems and Challenges for rural development in India ,The Role of government for Rural development	i. To understand the Current scenario of Rural development of India ii. To understand the Government schemes and programme for Rural development in India iii. To understand the Role of government for Rural development in India
4	Rural Development Planning and Management	Concepts, Principles and Approaches: Concept of development: Indicators of development; Conceptual framework, Strategies; Rural development in India: A retrospective; Policies, Programs: Techniques of planning: Detail steps in district and block level planning: Area Development Planning: Definition, purpose, Area development plans, The Role of Management function for Rural development	• To understand the Principles and Approaches of rural development • To study the Rural development in India • To understand the Role of Management function for Rural development

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Debate on The problems and challenges of rural development in Maharashtra, Poster presentation	Short Film Show on Rural Development e.g. Hivre Bazar Village video	Project on Importance of Rural development in Maharashtra	Understanding of basic knowledge of Rural development in Maharashtra Understanding The problems and challenges of rural development in Maharashtra

2	12	Guest Lectures of eminent personalities in Rural Development , experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, PPT, Survey report	You Tube Video on rural development in Maharashtra and India	Project Report on Government schemes and programme for Rural development in Maharashtra	Understanding rural development in Maharashtra and India. Understanding the problems of rural development in Maharashtra
3	12	Organise workshop for students, Pre reading, Class discussion, examples of Various developed Villages, Internet resources. case studies, Field visit ,street play	Presentation on Central Government schemes and programme for Rural development in India	Project on Current scenario of Rural development of India, The Role of government for Rural development	Understanding the problems and Challenges for rural development in India and the Role of government for Rural development
4	12	Pre reading, Class discussion, examples of Villages through Newspapers and internet resources, Guest Lectures of eminent personalities ,PPT	Group discussion on Rural Development Planning and Management	Project on Conceptual framework and Strategies for Rural development	Understanding Rural Development Planning and Management

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination ,G.D	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar/Workshop on Rural development
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Awareness Programme on the problems of rural development in Maharashtra
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination, Presentation	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Group discussion on Central Government schemes and programme for Rural development in India ,Field visit
Unit-IV	Class participation, Case Studies, Assignment, field visit , Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Visit to Panchat Committee/ Z.P office for understanding the scheme of Rural Development

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	Human Resource Management Practices in Co-operative sector	Principal Dr. Shaikh Aftab Anwar	Idea Publication	New Delhi
3	Rural development –Principles –Policies and Management	Katar Singh	Sage Publication	New Delhi
4	Rural Society and development	Sambhaji Desai	Prashant Publication	
5	Rural Development in India-Policies and Programme	Abdul Azees NP and S.M. Javed Aktar	Kalpaz Publication	
6	Journal of Rural Development			
7	Journal of commerce and Management			

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Semester: - I

Group – E (Business Practices & Environment)

Subject Name - Business Practices & Environment Special Paper I

Subject Title: - Organized Trades and Markets

Course Code: 111

Objectives of the course:

- 1) To understand the concepts of organized trade and markets, community markets, regulated markets and business.
- 2) To understand service sector and its role.
- 3) To know about FDI
- 4) To understand cooperative marketing.

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Organized Trade & Markets :	Introduction , Meaning and importance - Features of Organized Commodity Markets and Regulated Markets Business-concept - Objectives - Nature and scope of Business in the modern context – Study of various policies with illustrations – Product Buying, Selling Price and Credit Policies.	• To understand the nature and scope of modern business • To understand the relevance and working of different types of organised markets, reasons for regulating them and challenges associated with the same. • To understand various types of business policies in modern context
2	Service Sector:	Meaning, Characteristics, Types of services, Role, Importance and development of Service Sector in India - Business Practices with reference to E-Commerce.	• To understand the nature, role and importance, progress and contribution of service sector in India • To understand the concept of E-Commerce and its need in today's business world
3	State in Trade	FDI – Meaning, importance & objectives, Role of FDI in retail trade with illustrations. Arguments for and against FDI. Concept of State Trading -	• To gain the fundamental knowledge about FDI and its role in retail trade • To evaluate the performance of FDI in

		Arguments for and against State Trading - Role of State, Trading Corporation (STC) - State and privatization of trading Activities. Mall administration & organization – Super Markets.	development of business sector in India To understand the role of State and Trading Corporations in modern trading activities
4	Co-operative Marketing	Objectives:, Need - Features – Structure - Functions – Advantages and Role of co-operative marketing with illustrations in rural areas - Direct Marketing for farmers, Self Help Group ,Rural Development Policy, Central Mall, D Mart, Reliance Mart, Innovative Marketing practices	- To understand the fundamental knowledge regarding nature and role of cooperative marketing in rural areas - To study the need of direct marketing, Self Help Group in context of rural areas - To gain fundamental knowledge about Innovative marketing practice and Mall Culture

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of prominent Businessmen in India and World	Film Show on Types of Markets Film on Nature of Business and Business Policies	Project on Business Policies Project on Organised Commodity market and Regulated markets	Understanding of basic knowledge of Modern Business and how to start a new business Understanding various markets and its relation in framing business policies
2	12	Guest Lectures of eminent personalities in service sector, experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Service Sector and E-Commerce	Project Report on Role and Development of Service Sector in India Project Report on Advantages of E-Commerce in modern business context.	Learning the concept of E-Commerce and its practical application in business world Learning functioning of Service Sector and its growth in India
3	12	Debate on Burning and real life economical issues such as FDI, Role of State etc., Pre reading, Class discussion, examples from real life	Presentation on FDI and its positive and negative aspects	Project on FDI with illustration and case studies	Evaluate the performance of FDI in development of business sector in India Understanding the role of

		through newspapers and internet resources.			trading corporations in India
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit to Malls	Presentation on Cooperative Marketing, Direct Marketing Mall Culture	Project on Self Help Groups Project report on Mall Culture, Case studies	Understanding the procedure of Co-operative Marketing, Direct Marketing and functioning of Malls

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Functioning of Commodity Market and Stock Market
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	E-Commerce
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Mall Administration and Organisation
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	i. Co-operative Marketing ii. Agro Tourism

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Principles of Practice of Marketing	C.B.Mamoria	KitabMahal	New Delhi
2	Commodity Marketing	P.L.Gadgil	Shubhada Sarswat,DistributiveTrade	Pune
3	Business Environment Text & Cases	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Regulated Markets	W.R.Natu	Asia Publishing House	Mumbai
5	Financial Derivatives & Risk Management	O. P.Agarwal	Himalaya Publishing House Pvt.Ltd.	Mumbai
6	Principles of business organization	Acharya, Govekar, A.R.Sheth & Co	Bombay A.R. Sheth and Co.	Mumbai

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Semester: - I

Group – E (Business Practices & Environment)

Subject Name - Business Practices & Environment Special Paper II

Subject Title: -Business Environment and Policy

Course Code: 112

Objectives of the course:

- 1) To understand the term business environment and its aspects
- 2) To study the problems of growth of economy and remedies to solve problems
- 3) To know the term pollution and its problems and types
- 4) To understand the term globalization and its effects and challenges

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Business Environment	Meaning, Nature, Importance Aspects of Environment -Business Environment with reference to India.	• To understand the nature and Importance, Aspects of Business Environment • To understand the Business Environment with reference to India
2	Problems of growth of Economy	Unemployment, Poverty, Regional Imbalance. Social Injustice, Inflation, Parallel economy, Lack of technical knowledge and information. - Remedies to solve these problems, Opportunities in Environment.	• To understand the Unemployment, Poverty, Regional Imbalance • To understand the Lack of technical Knowledge and information
3	Pollution	Meaning, Problems of pollution - Types of pollution- Water, Air and Noise- Regulatory mechanism & laws, sources and effects, various policies of Government, Go Green Movement	• To Understand the Problems of various types of Pollution • To understand the Regulatory Mechanism and Laws • To understand the various policies of Government to go Green Movement.

4	Globalization & its impact	Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization, Review, Impact and implication Globalization	• To understand the fundamental knowledge regarding objectives, importance and scope of Globalisation. • To study the Effects and Challenges of Globalisation. • To gain fundamental knowledge about Impact and implication of Globalisation.
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Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and T.V. Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Business Environment.	Film Show on Aspects of Environment.	Project on Business Environment with reference to India	Understanding of basic knowledge of nature, Importance and Aspects of Environment
2	12	Guest Lectures of eminent personalities in Business Economy, experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Unemployment, Poverty, and Regional Imbalance	Project Report on problems and Remedies of Unemployment, Poverty, and Regional Imbalance.	Learning the concept of Unemployment, Poverty, and Regional Imbalance and to find out Remedies of these problems.
3	12	Debate on Burning and real life issues of Pollution such as Water, Air, and Noise pollutions, Pre reading, Class discussion, examples from real life through newspapers and internet resources	Presentation on problems, Regulatory mechanism and laws of Pollution.	Project on various policies of Government for Go Green Movement.	Evaluate the performance of application of Govt.Policies
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit	Presentation on Effects and challenges of Globalisation	Project on Review of Impact and implication of Globalisation.	Understanding the importance, scope, effects and challenges of Globalisation.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Business Environment in India
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Remedies to solve the problems of Growth of Economy
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Policies of Government for Pollution and GO Green Movement
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Review Impact and implication of Globalisation.

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Global Economy and Business Environment	Francis Cheranilan	Himalaya publishing house	Mumbai
2	Commodity Marketing	P.L.Gadgil	Shubhada Sarswat,DistributiveTrade	Pune
3	Business Environment Text & Cases	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Business Environment Chhlaaghan	, Elliaon Edward Arnold	Asia Publishing House	Mumbai

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Semester: - I

Group – F (Business Administration)

Subject Name - Business Administration Special Paper I

Subject Title: - Production & Operation Management

Course Code - 113

Objectives of the course

- To understand and develop deep insight of Production & Operation Management.
- To understand & identify business problems involving operational function, planning and control, design development and quality management.
- Demonstrate awareness and importance of application, operation and supply chain management.
- To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
- To increase the knowledge and perspective to gain from emerging trends in production and operation management.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Production and Operation Management : An Overview	a. <u>Production and Operation Management</u> : Meaning ,importance , Functions , Types of Production Systems – Mass Production /Flow Line , Continuous, Intermittent , Batch Production , Job Lots etc. b. Service Systems – Recent trends in production and service systems c. Plant Layout – Objectives , basic principles and types d. Safety Considerations and environmental aspects	• Acquaint the students knowledge about Production and Operation Management. • Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.
2	Supply Chain Management	a. Supply chain Management : Introduction , Scope, Components, Process of Supply Chain Management. b. Tools and Techniques of Supply Chain Management , Performance Measurement and implementation. c. Career opportunities in Supply Chain Management	• Understanding the scope and Process of Supply Chain Management • Knowledge on various career opportunities in
3	Production Planning and Control	a. Production Planning : Meaning , Objectives , Importance and its components b. Production Control : Meaning , Objectives, Significance and factors affecting Production Control. c. Product Design and Development – Concept , Process and factors affecting product development	• Acquaint the students with knowledge of Production Planning and Control. • Motivate the students to develop and innovate ideas for Product Design and Development

4	Total Quality Management and Emerging Issues	a. Total Quality Management – Meaning , Dimensions , Objectives and importance b. Emerging Issues in Production and Operations Management – i. Mobile Accessibility ii. Atomization of Operational Processes iii. Employee empowerment iv. Outsourcing v. Waste Management	• Recognize the importance of Total Quality Management • Identification of emerging issues in Production and operation Management
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Article Review , Group Discussion , Quiz	Documentary	Report on the Review of Article	Conceptual Clarity
2	12	Survey Report , Poster Presentation , Guest Lecture	Documentary	Survey Report / Poster Presentation	Awareness on Career opportunities in Supply Chain Management Introduction to Alternative Career opportunities
3	12	Interview , Game , PPT , Narrating	Documentary	Report Writing	Development of Innovative abilities and Application oriented skills
4	12	Project making , street Play , Jingles making	Documentary	Project	Awareness on the recent and emerging areas Change in overall perception towards quality enhancement

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – II	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – III	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – IV	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop

References :

List of Books Recommended :-

1. Production and Operation Management – By B.S.Goel (Pragati Prakashan)
2. Production and Operation Management – By S.N. Chary (Tata Mcgraw Hill)
3. Modern Production and Operation Management – By Elword Buffa
4. Production Planning and Inventory Control – By Magee Budman (Tata Mcgraw Hill)
5. Essentials of Business Administration – By K.A. Shantappa
6. A Key of Production Management – By Kalyani Publication

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Semester: - I

Group – F (Business Administration)

Subject Name - Business Administration Special Paper II

Subject Title: - Financial Management

Course Code - 114

Objectives of the course

- To acquaint the student with knowledge of various Financial Management terminologies (Investment ,Credit Planning , Working Capital Management
- To understand the concepts relating to Financing & Financial Statement Analysis
- To utilize the information gathered to reach an optimum conclusion by a process of reasoning
- To enable the students to use their learning to evaluate , make decisions and provide recommendations

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction	Meaning and objectives of Financial Management , Financial systems in India – RBI , SEBI. New trends in Financial Management	• Understanding Financial Management • Recognizing the Financial System of India.
2	Financial Statements & Financial Analysis	Concept of Financial Statements – Income and Balance Statements Financial Analysis – Types and Techniques	• Understanding Financial Statements • Analyzing the Financial Statements
3	Investment Decisions	Capital Expenditure, Capital Budgeting, techniques of Capital Budgeting. Investment	• To enable the students to make Investment Decisions

		Decision Methods – Payback , Net Present Value , A.R.R and I.R.R	To study the Capital Budgeting Techniques
4	Working Capital & Credit Management	Meaning and Nature of Working Capital and Factors affecting Working Capital Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing	- To understand the meaning and nature of Working Capital - To enable the students to formulate Credit and Collection policy

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Project	Expected Outcome
1	08	Lecture Methods	Individual assignment report	Developing understanding on Financial Management
2	14	Lectures Method Guest Lectures by subject Experts	Case analysis and Discussions	Developing Financial Statement analysis skills
3	14	Case analysis Internet Research	Article Review Survey analysis	Developing Decision making Skills
4	12	Survey analysis , Assignments , Field Visits	Field Visit Article Review	Developing skills for effective Credit and Working Capital Management

Suggested Add on Course
Add on course on share market
Basic Statistical Analysis Certificate Course
Short term course on Capital Budgeting Techniques
Certificate course on Working Capital Management

References :

List of Books Recommended :-

7. Financial Management – By M.Y.Khan and P.K. Jain (Tata Mcgraw Hill)
8. Financial Management – By I.M.Pandey (Vikas Publishing House)
9. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
10. Financial Management – By P.V. Kulkarni (Himalaya Publishing House)
11. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
12. The Indian Financial System – By Bharati Pathak (Dorling Kindersley Pvt. Ltd.)
13. Financial Policy and Management Accountant – By Bhabatosh Banerjee(PHI Learning Pvt. Ltd.)
14. Introduction to Lease Financing – By Rajas Parchure , N. Ashok(Time Research Foundation)
15. Credit Management – By Herbert Edwards (Coles Publishing Co. Ltd.)
16. Financial Management – Dr. Parag Kalkar, Success Publications.

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Semester: - I

Group – G (Advanced Banking & Finance)

Subject Name - Advanced Banking & Finance Paper I

Subject Title:- Legal Framework of Banking

Course Code – 115

Objectives:

1. To acquaint the students with legal framework in which the Indian banking is working today.
2. To make the students aware about the latest developments in the field of banking law.
3. To enable the students to understand modern banking practices.
4. To enable the students to establish a link between the legal provisions and the practical aspects of banking.

Unit No.	Topic	No. of Periods	Teaching Method
01	Banking Regulation Act 1949 Provisions relating to- Definition of bank (Sec. 5B and 5C), Business of Banking Companies (Sec.6), Restrictions on business of banking companies (Sec.8, 19 and 20), Capital Structure(Sec.12), Powers of the RBI (Sec.21, 22and 36 to 36AD), Applicability of the Act to Cooperative Banks (Sec.56), amendments of BRA1949 up to 2012, Banking Regulation (Amendment) Bill 2017	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
02	The Negotiable Instrument Act 1881 Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15), Dishonour of Negotiable Instruments (Sec -91-92),	12	Lecture, PPT, Group Discussion, Library Work,

	Noting and Protest (Sec -99-104-A), Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (Sec. 138 to 147), Negotiable Instruments (Amendment and Miscellaneous Provisions) Act, 2002: Electronic Cheques/Truncated Cheques Negotiable Instruments (Amendment) Act, 2018- Empowers the Appellate Court to order payment pending the appeal against conviction (Sec.148)		Assignment, Use of internet
03	A. The Reserve Bank of India Act, 1934 Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45),Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) ,Penalties (Sec 58 B to 58 -G), RBI Act (As Amended By Finance Act 2018)- Monetary Policy Committee (Sec.45 ZA to 45 ZO) B. RBI and Regulation of Digital Financial Services in India, 2012 to 2016.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
04	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act in 2016: (Taking possession over collateral: Audit and inspection)	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
		Total- 48	

References,

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalya Publishing House
2. Srivastava S. P.; Banking Theory & Practice, Anmol Publications
3. PrakhasM., Bhargabhi R: Banking law & Operation, Vision Book House.
4. Tannan : Banking Law and Practice in India, Indian Law House
5. Sheldon H.P: Practice and Law of Banking.
6. VenkataramanaK., Banking Operations, SHBP.
7. Kothari N. M: Law and Practice of Banking.
8. GulatiNeelam C: Principles of Banking Management.
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication
10. Varshaney P.N.: - Banking Law & Practice
11. Justine Paul and Pamalata Suresh; Management of Banking & Financial Services; Second Edition- Published by Dorling Kindersley (Pearson)
12. Compendium on the Insolvency and Bankruptcy Code- 2016
13. Principles and Practices of Banking- By Indian Institute of Banking & Finance- Macmillan Publication
14. www.rbi.org.in
15. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
16. All relevant & recent Bare Acts.
17. Banking Law and Practices- Mr. Prakash Misal, Success Publications.

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – G (Advanced Banking & Finance)

Subject Name - Advanced Banking & Finance Special Paper II

Subject Title:- Central Banking

Course Code – 116

Objectives:

1. To acquaint the students with RBI's various functions.
2. To make the students aware about the latest developments in the field of Para banking and NBFCs in India.
3. To enable the students to understand the role of central banking especially in India.
4. To enable the students to acquire sound knowledge of working and techniques of central bank.

Unit No.	Topic	No. of Periods	Teaching Method
01	Changing Role and Need of Central Banking Origin and evolution of Central banking Role of Central Bank in emerging Economies Need and Rationale of Central Bank. Autonomy of Central Banks Evolution of Reserve Bank of India (R.B.I.)	08	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of Internet
02	Functions and Regulations of Reserve Bank of India 2 I. Functions of RBI- A. The Reserve Bank as currency authority:	14	Lecture, PPT, Group

	Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests, Recent developments in currency management. B. The Reserve Bank as banker to Government: Maintenance of Government accounts, Banker to the Central Government and the State governments, Management of public debt C. RBI as a Banker's Bank: Controller of Credit, Lender of Last Resort D. RBI as a Custodian/Manager of Foreign Reserves E. Promotional Functions of RBI 2 II. Regulation and Supervision of Reserve Bank over Commercial banks. Regulation and supervision over commercial banks: Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, Capital and reserves, Control over methods of operation, New Banking Licensing Policy		Discussion, Library Work, Assignment, Use of internet
03	Para banking activities Control over management, Annual accounts and audit, Subsidiaries of commercial banks, Credit Information Bureau of India Ltd. (CIBIL) Bank Assurance, Portfolio Management Services, Pension Fund Managers, Mutual Fund Business, Underwriting of Bonds of PSUs, Investment in Venture Capital Funds etc.	14	Lecture, PPT, Group Discussion, Library Work Book Assignment, Use of internet
04	Non Banking Financial Companies (NBFCs) Meaning and types of NBFCs	12	Lecture, PPT,

	Role of NBFCs Problems of NBFC Measures for supervision over NBFCs. Revised Regulatory framework for NBFCs		Group Discussion, Library Work, Assignment, use of Internet
		Total- 48	

References,

1. Venugopal Reddy Y.; Monetary & Financial Sector Reforms in India
2. Jhingan M.L., Vrinda; Money, Banking, International Trade And Public Finance- Publications Ltd.
3. Fabozzi Frank J.; Foundation of Financial Markets and Institutions- Dorling Kindersley Pvt. Ltd.
4. Sharma Hemant; Encyclopaedia of Banking and Finance – Cyber Tech Publication, New Delhi
5. Financial Markets and Institutions in India- Dr. Sunil Shete, Success Publications.
6. Indian and Global Economy - Dr. M. U. Mulani, Success Publications
6. rsaaLrajaoMd` 32016´ : BaartIya Aqa-vyavasqaa , sa@saosa piblakoSana , puNao.
7. Govt. of India- Economic Survey
8. R.B.I.: Functions and Working – R.B.I. Publication.
9. R.B.I. Bulletins.
10. R.B.I. Annual Reports.
11. Reports on Trend & Progress of Banking in India- R.B.I. Publication
12. www.rbi.org.in

Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)

Semester: - I

Group – H (Advanced Marketing)

Subject Name - Advanced Marketing Special Paper I

Subject Title:- Marketing Techniques

Course Code -: 117

Objectives of the course

1. To expose the students to various approaches to the study of marketing
2. To create awareness about environmental factors which are affecting marketing environment
3. To provide in-depth knowledge about marketing mix
4. To acquaint students with the importance of public relation in the field marketing
5. To help students understand stake-holders role in marketing mix

Depth of the program – Detailed Knowledge

Objective of the Program

- a. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- b. To develop students' independent logical thinking and facilitate personality development.
- c. To prepare the students for seeking suitable careers in the field of marketing.
- d. To impart the knowledge about how to collect the data and interpret it.
- e. To develop among students Communication and Analytical skills

Unit No	Unit Title	Contents	Purpose Skills to be developed
01	Marketing Introduction & Marketing Environment	Marketing : Meaning ,Definition,Elements, Objectives, Importance, Advantages and limitations, Evolution and Scope Approaches to the study of Marketing Marketing Environment: Meaning and Definition, Internal and external Environmental factors influencing the marketing environment	To impart the students about Marketing & marketing environment
02	Product Mix and Price Mix	Marketing Mix : Meaning, Definition,Elements, Product Mix: Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination Product Management: New product development and Product Life Cycle Brand Management: concept definition and history ofbrand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory Labelling: Meaning and importance Price Mix: Price—Meaning, Definition and Elements of price mix. Need, importance and objectives of pricing. Factors influencing pricing. Various Pricing Strategies.	To impart to the students about Product mix and place mix techniques.
03	Place Mix and Promotion Mix	Place – Types of Distribution Channels , Advantages & Limitations, factors affecting selection of channel. Promotion Mix : Meaning, Elements of Promotion Mix,	To impart to the students about place mix and promotion mix technique

		Advertising – Concept, Classification, functions, benefits of advertising, Economic, Social & ethical issues, evaluating advertising effectiveness, Recent trends in advertising, Personal Selling – concept and importance, theories of selling, process of personal selling. Selling Methods, Limitations of personal selling. Publicity: Meaning, difference between advertising and publicity Sales Promotion: Meaning, Objectives and importance. Tools or techniques, Evaluation of sales promotion.	
04	Public Relations, People Process and Physical Evidence	Public Relations— Concept, History, Tools of public relations, Role of Public Relation Officer E- Marketing Promotion – E mails, different types of Web advertising, blog spots, Online Sponsorships. Social Media Marketing, People, Process and Physical Evidence -- People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging	To impart the students to develop public relation skill in marketing

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.

02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about Product Mix and Price Mix
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about Place Mix and Promotion Mix
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about various tools of Public Relation and also e-marketing promotion

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Marketing Management	Arun Kumar, Rachana Sharma.	Atlantic Publishers & Distributors	New Delhi
2.	Marketing Management	Amar Jyoti	Gennext Publishers	New Delhi
3.	Marketing Management	Ranjan Saxena	Tata Mc-Graw Hill Publishers	New Delhi
4.	International Marketing Mix Management	Tobias Richter	Noyos	Berlin
5.	Marketing Management	Russell Winer	Pearson Education	Delhi
6.	Public Relation in Marketing Mix	Jordan Goldman,	NTC Business Books	New York
7.	Public Relation for Marketing Management	Frank Jefkins	The MACMILLAN Press Ltd	London
8.	Marketing Management	Prin. Dr. Babasaheb Sangale	Success Publications	Pune

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Semester: - I

Group – H (Advanced Marketing)

Subject Name - Advanced Marketing Special Paper II

Subject Title:- Consumer Behaviour

Course Code -: 118

Objectives of the course

1. To help students understand the various models of Consumer Behaviour
2. To facilitate students 'awareness about consumer motivation & how to overcome motivational problem
3. To provide in-depth knowledge about consumer personality
4. To acquaint the students with the culture and Social Influences on Consumer Behaviour

Depth of the program – Detailed Knowledge

Objective of the Program

- d. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- e. To develop students' independent logical thinking and facilitate personality development.
- f. To prepare the students for seeking suitable careers in the field of marketing.
 - d. To impart the knowledge about how to collect the data and interpret it.
 - e. To develop among students Communication and Analytical skills

Unit No	Unit Title	Content	Skills to be developed
01	Consumer Behavior	Meaning and Definition of Consumer Behaviour. Need and Advantages to Study Consumer Behaviour. Models of Consumer Behaviour—Economic, Learning, Sociological and Psychological Models and other relevant Models.	To identify various consumer behavioural traits and patterns.
02	Consumer Motivation.	Introduction , needs , objectives and Scope of Consumer Motivation. Overcoming Problems of Motivational Conflict. Defense Mechanism. Motive arousal, Motivational theories	To discern the motivational gaps among consumers and to use the right type of motivational techniques to fill / reduce the gap.
03	Consumer Personality: Learning Memory and Involvement	Consumer attitudes, beliefs, feelings and Behaviour Consumer Learning attitudes and components of learning Memory system , memory process, concept of involvement , dimensions of involvement	To identify the consumer personality, with regard to attitude, learning , memory and involvement
04	Cultural and Social Influences on Consumer Behaviour	Characteristics of Culture, values, sub cultures, cross cultural and multi-cultural influences on Consumer Behaviour. Social Class and Group influences on Consumer Behaviour with regard to money and other status symbols, conformity to group norms behavior and Influence, family life influences, standard of life and living Influences.	To specifically Identify differences in Consumer Behaviour based on Cultural and Social Influences.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.
02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about Product Mix and Price Mix
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about Place Mix and Promotion Mix
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about various tools of Public Relation and also e-marketing promotion

Method of Evaluation

Subject	Internal Evaluation	External Evaluation
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Consumer Behaviour	Leon G Schiffman, Joseph Wisenblit and S. Ramesh Kumar	Pearson	USA
2	Consumer Behaviour – Insights from Indian Market	RamanujMajumdar	PHI Learning Pvt Ltd	New Delhi
3	Consumer Behaviour—The Indian	S. Ramesh Kumar	Pearson	USA

	Context (Concept and Cases)			
4	Consumer Behaviour	Rodger D Blackwell, Paul W Miniard, James F Engel and Zillur Rahman	Cengage Learning India Pvt Ltd	Delhi
5	International Marketing Mix Management	Tobias Richter	Noyos	Berlin
6	Marketing Management	Russell Winer	Pearson Education	Delhi
7	Public Relation in Marketing Mix	Jordan Goldman,	NTC Business Books	New York
8	Public Relation for Marketing Management	Frank Jefkins	The MACMILLAN Press Ltd	London

Revised syllabi (2019Pattern) M. Com. Degree course (CBCS)

Syllabus for M.Com Part I .Semester – II

Subject Name :- Financial Analysis & Control

Compulsory Subject

Course code :- 201

Objectives of the course

- a. To enable the students to acquire knowledge of financial analysis and control tools
- b. To Make appropriate application and uses of financial analysis and control

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Fundamentals of financial analysis and control	Meaning of financial analysis and control, importance, advantages limitations& uses	Understanding basics of financial analysis.
2	Comparative and common size statement	Meaning,, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison	To gain knowledge of practically comparing financial results of different years and different companies.
3.	Cash flow and fund flow statements	Meaning,, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements	To understand the importance of cash liquidity in an organization. To understand the computation of cash and fund flows under operating, investing and financing categories.
4.	Ratio analysis and trend analysis	Meaning,, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis	To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Project	Expected Outcome
1	06	PowerPoint presentations		Application of IT for financial analysis
2	14	Use of MS Excel	Financial analysis of any sector (eg: Software) using common size and comparative statements as a tool of analysis.	Generate interest among students to use and apply Excel as a tool for financial analysis.
3	14	Application through money control, PPT and MS Excel	Financial analysis of any five companies using fund flow and cash flow statement as a tool of analysis	Learn to analyze and identify financially strong and weak companies
4	14		Financial analysis of peer companies using ratio analysis as a tool of analysis	Develop needed understanding and use of various ratios for financial analysis.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Assignment use of PowerPoint, group discussion	100% based on theory	Functioning of National Stock Exchange
Unit – II	MCQ test	30% theory 70% problems	Financial statement analysis
Unit – III	Problem solving	30% theory 70% problems	
Unit – IV	Case study	30% theory 70% problems	

References

Sr. No.	Author/s	Title of the Book	Publication	Place
1.	Ravi Kishore	Advanced Management Accounting	Taxman	New Delhi
2.	Ravi M. Kishore	Management Accounting & Financial Analysis	Taxman	New Delhi
3.	Dr.Jawahar Lal Dr. Sucheta Guaba	Financial Reporting and Analysis	Himalaya Publication House	New Delhi
4.	P Perm Chand and Madna Mohan	Financial Accounting and Analysis	Himalaya Publishing	Mumbai
5.	M.Y.Khan&P.K.Jain	Management Accounting & Financial Analysis	(Tata McGraw hill)	New Delhi
6.	Advanced Accounting	Dr. Sadashiv Sirgave	Success Publications	Pune
7.	Management Accounting	Dr. Arun Gaikwad	Success Publications	Pune
8.	Management Accounting	Dr. YashodhanMithare	Success Publications	Pune

Suggested references
Web reference

Sr. no	Lectures	Films
1	Financial Statement	https://docs.google.com/spreadsheets/d/e/2PACX-1vRgBO0bXtb52Ocx-aT7yy6j5twA-3GcgWiN5RCGboG3XTD6P5hWpG_jbz8PZA1Aw5YPl2MeEPziCyKm/pubhtml?gid=0&single=true
2	Cash Flow	https://www.investopedia.com/terms/c/cashflowfromfinancing.asp
3	Ratio Analysis	https://www.investopedia.com/financial-edge/0910/6-basic-financial-ratios-and-what-they-tell-you.aspx

M. Com. Part I (Semester II)

Compulsory Subject

Subject :- Industrial Economics
Compulsory Subject
Course Code - 202 A

Objectives of the Course

1. To provide the knowledge to the students about the basic issues of industrial economics.
2. To make aware the students about the industrial profile of India and the industrial policy of government of India.

Depth of the Program – Fundamental Knowledge

Objectives of the Program

1. To make the students understand concepts of industrial economics
2. To help the students know theories of industrial economics
3. To impart students' knowledge about sources of industrial finance and Indian industrial growth

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Introduction and Concepts	1.1 Meaning, Nature, Scope, Need and Significance of Industrial Economics 1.2 Industrial Combinations- causes, mergers and amalgamations, industrial monopoly-control of monopolies 1.3 Sellers' Concentration, Economies of Scale 1.4 Product Pricing – theories and evidence	• To give students an overview of industrial economics • To make the students know about the concepts used in industrial economics Skills : Analytical skills, writing skills
2	Industrial Location	2.1 Factors Affecting Location of Industries 2.2 Theories of Industrial Location- Alfred Weber's theory, Sargent Florence Theory 2.3 Industrial Imbalance –Need for balanced regional industrial development-Causes and Measures of Industrial imbalance	• To make the students understand the theories of industrial location • To impart knowledge about industrial imbalance in India Skills: Problem solving skills, ability to apply knowledge

		2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development	
3	Industrial Productivity, Efficiency and Size of Firm	3.1 Industrial Productivity and Efficiency- Meaning, Norm, Tools and measurement of Industrial Productivity and Efficiency 3.2 Factors Affecting Industrial Productivity and Efficiency 3.3 Industrial Productivity in India 3.4 Causes of Low Industrial Productivity 3.5 Remedial measures by the government to improve industrial productivity 3.6 Size of Firm- Determinants of Size of Firm 3.7 Optimum Size of Firm- Meaning and its Determinants	• To help the students know about industrial productivity and efficiency • To know about industrial productivity, size of firms etc. Skills: Understand complex theories and concepts, writing skills, mathematical aptitude
4	Industrial Finance and Indian Industrial Growth	1 Meaning, Scope, Importance of Industrial Finance 4.2. Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc. 4.3. Foreign Capital- need, government's policy, direct investment, foreign institutional investment,	• To impart knowledge about industrial finance and its sources • To help the students understand problems of small and micro industries in India Skills: Critical thinking, analytical thinking, writing skills

		4.4 Form of Foreign Capital : Euro issues, GDR, ADR, External commercial borrowings 4.5 Industrial policy : Trends in Industrial Growth since 1991 4.6 Performance and Problems of Micro, Small, Medium Enterprises	
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	• Open Book Discussion • Case study		• Mergers and amalgamation of industries • Product pricing practices in India	• Will get an overview of industrial economics • Will know about the concepts used in industrial economics
2	10	• Digital lectures • Group discussion		• Extent of regional imbalance in India • Policies to solve industrial imbalance in India	• Students will understand the theories of industrial location • Students will know about industrial imbalance in India
3	14	• Teacher driven power point presentation • Jigsaw reading		• Study of productivity in Indian industries • Study of effect of scale	• Students will know about industrial productivity and efficiency • Students will know about industrial productivity,

					size of firms etc.
4	14	• Case studies • Interactive learning • Pair learning		• Growth of medium and small enterprises in India • Impact of Industrial policy 1991	• Students will know about industrial finance and its sources • Students will understand problems of small and micro industries in India

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	11	11	Business or industrial economics course
Unit – II	11	11	
Unit – III	14	14	
Unit – IV	14	14	

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Industrial Economics: Indian Perspective	Cherunilam, F.	Himalaya Publishing house.	Mumbai
2	Industrial Economy of India	Sivaya, K.V. and Das	VBM (latest Edition), Sultan Chand	Mumbai

3	Industrial Ecoomics	Sing, A. and A.N.Sadhu	Himalaya Publishing House	Mumbai
4	Industrial Growth in India - Stagnation since Mid-sixties	Ahluwalia, I.J.	Oxford University Press	New Delhi
5	Performance Appraisal of PEs in India: Conceptual Approach", in Public Enterprises in India	Jyotsna and Narayan B	Chug Publications	Allahabad
6	Industrial Economics,	Burthwal, R.R	Wiley Eastern Ltd	New Delhi

Suggested references Web reference

Sr. no	Lectures	PPTs	Articles
1	https://www.economicsnetwork.ac.uk/teaching/Lecture%20Slides/Industrial%20Economics	http://www.powershow.com/view/26979b-MGI2M/INDUSTRIAL_ECONOMICS_powerpoint_ppt_presentation	https://onlinelibrary.wiley.com/journal/14676451
2	https://www.studocu.com/en/document/university-of-nottingham/industrial-economics/lecture-notes/lecture-notes-lectures-1-10/594973/view	http://www.staff.city.ac.uk/~sj355/INDUSTRIAL%20intro.ppt	https://onlinelibrary.wiley.com/loi/14676451
3	https://www.hse.ru/data/2010/10/22/1224130267/BSc4_industrial_en.pdf	https://slideplayer.com/slide/11650124/	https://econpapers.repec.org/article/blajindec/

M. Com. Part I (Semester II)

Compulsory Subject

Subject Name :- Business Statistics

Course code :- 202 B

Objective of the Program

The main objective of this course is to acquaint students with some basic concepts in Statistics. They will be introduced to some statistical methods of analysis of data. The unit wise objectives of this course are as follows:

- 1) To forecasting and the analysis of economic and industrial time series.
- 2) Providing students with a formal treatment of probability theory and fostering understanding through real-world applications.
- 3) To understand the topics binomial, Poisson and normal distribution and of importance in different disciplines.
- 4) To take a random sample from the population to obtain parameter estimates.
- 5) To learn how to interpret the result of a test of hypothesis in the context of the original narrated situation.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Time Series	Introduction, Definition, Components of Time Series, The Trend, Seasonal variation, Cyclical variation, Irregular variation, Methods of estimating Trends, Moving averages (with periods 3,4,5), Fitting of trendline and second degree curve, Exponential smoothing, Example and problem	Time series analysis is the collection of data of specific intervals over a period of time with the purpose of identifying trends, cycles and seasonal variations to aid in the forecasting of future events.
2	Theory of Probability Distributions : Discrete and Continuous	1.1 Random Variables, discrete random variable, continuous random Variable 1.2 Probability distribution and probability mass function (p.m.f.) of discrete random variable, Probability density function (p.d.f.) of continuous random variable 1.3 Expected value, variance and standard deviation	To classify probability distributions as discrete or as continuous probability distributions depending on whether they define probabilities associated with discrete variables or continuous variables. Examples will clarify the difference between discrete and continuous variables.

		1.4 Marginal, Joint and Conditional distribution 1.5 Numerical Problems on finding p.m.f/p.d.f, expected value and variance	
3	Standard Probability Distributions and Parameter Estimation	2.1 Binomial Distribution : p. m. f., mean and variance. 2.2 Poisson Distribution : p. m. f., mean and variance 2.3 Normal Distribution : p. m. f., mean, variance, properties 2.4 Exponential distribution : definition, mean, variance and properties 2.5 Limiting relations between these distributions 2.6 Numerical problems to calculate probabilities, mean and Variance	Probability distributions are prevalent in many sectors namely insurance, social science, computer science etc. This topic highlighted standard probability distributions which are observed in day-to-day life and explain their applications.
		3.1 Parameter and Statistic 3.2 Unbiased estimator 3.3 Confidence interval (around unbiased estimator) 3.4 Examples and Problems on real life situations	Parameters are descriptive measures of an entire population that may be used as inputs to generate distribution curves. One goal of statistical analysis is to obtain estimates of population parameters along with the amount of error associated with these estimates.
4	Tests of Hypothesis	3.1 Hypothesis, null and alternative hypothesis, two types of errors, teststatistic, critical region acceptance region, level of significance, p-value 3.2 Chi square test for goodness of fit 3.3 Chi square test for independence of two attributes	The purpose of this topic is to determine whether there is enough statistical evidence in favor of certain belief about the parameter. To learn how to apply the test procedure for test of hypothesis concerning a population mean whom the sample size is small. Larger sample sizes allow researchers to better

		3.4 Small Sample Tests a) One sample test b) Two sample test c) Paired t – test d) F- test 3.5 Large sample tests for population mean and population proportion 3.1.1 Test for the mean a) one sample b) two samples 3.1.2 Test for the proportion a) one sample b) two samples 3.6 Numerical Problems	determine the average values of their data and avoid errors.
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Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Expected Outcome
1	15	ICT	Demonstrate advanced understanding of the concepts of time series and their applications to finance and other area.
2	15	ICT	Understand the concept of r.v. Develop problem solving techniques needed to calculate probabilities.
3	15	ICT	To apply discrete and continuous distributions for analyzing the data. To describe the practical applications of various distributions.

			Samples are collected to estimate characterizations of the population of particular interest.
4	15	ICT	Understand problem of statistical inference, problem testing of hypothesis.

Method of Evaluation

Subject	Internal Evaluation (Marks)	External Evaluation (Marks)
Unit – I	12	13
Unit – II	12	13
Unit – III	13	12
Unit – IV	13	12

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Probability and Statistics	R Walpole, S Myers and K Ye	Pearson Education International	London
2	Fundamentals of Mathematical Statistics	S.C. Gupta and V.K. Kapoor	Sultan Chand & Sons	New Delhi
3	Fundamentals of Applied Statistics	S.C. Gupta	Sultan Chand & Sons	New Delhi
4	Statistics for Business and Economics	J.S Chandran	Vikas Publishing	Mumbai
5	Quantitative Techniques for Business	Dr. A.B. Rao	Jaico <i>Publishing</i> House	Mumbai
6	Fundamentals of Statistics	D.N. Elhance	Kitab Mahal	Kanpur

Web reference

1. www.freeststatistics.tk(National Statistical Agencies)
2. www.psychstat.smsu.edu/sbk00.htm(Onlinebook)
3. www.bmj.bmjournals.com/collections/statsbk/index.shtml
4. www.statweb.calpoly.edu/bchance/stat-stuff.html
5. www.amstat.org/publications/jse/jse-data-archive.html(International journal on teaching and learning of statistics)
6. www.amstat.org/publications/chance(Chancemagazine)
7. www.statsci.org/datasets.html(Datasets)
8. www.math.uah.edu/stat(Virtual laboratories in Statistics)
9. www.amstat.org/publications/stats(STATS : the magazine for students of Statistics)
10. www.stat.ucla.edu/cases(Case studies in Statistics).
11. www.statsoft.com
12. www.statistics.com
13. www.indiastat.com
14. www.unstat.un.org
15. www.stat.stanford.edu
16. www.statpages.net
17. www.wto.org
18. www.censusindia.gov.in
19. www.mospi.nic.in
20. www.statisticsofindia.in

Group A (Advanced Accounting & Taxation) - Special Paper III

Subject Name:-Specialized Areas in Accounting

Course code:- 203

Depth of the program – Fundamental Knowledge with key competencies amongst the students

Objectives of the Program

1. To understand the application of advanced specialized accounting practices in the field of modern business and profession
2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies
3. To develop proficiency in new skills expected for future accountants in this changing business environment
4. To acquaint with the amalgamation and reconstruction procedures of companies

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Accounting For Construction Contracts And Introduction to RERA	A. Introduction - Accounting Treatment B. Percentage of Completion Method, Completed Contract Method. C. Provision for foreseeable losses-Principles to be followed while taking credit for profit on incomplete contracts D. Valuation & disclosure of Work-in-progress, Escalation clause E. Preparation of contract accounts as per AS7	To understand the accounting for construction contracts and various terms used in contract accounting and principles to be followed while computing profit on incomplete contracts and valuation and disclosure of WIP and escalation clause
2	Accounting For Corporate Restructuring:	A. Amalgamation B. Absorption C. External reconstruction D. Internal Reconstruction - reparation of Scheme of Internal Reconstruction. (Advanced problems only)	To understand the concept of corporate restructuring, its accounting methods, processes as per accounting standard 14

3.	Services Sector Accounting:	A. Hotel Accounting - introduction - visitors' ledger. B. Hospital Accounting - Introduction- capital and revenue expenditure OPD & IPD Register. C. Transport Undertaking - Introduction - preparation of final Accounts - Accounting of Roadways Preparation of final accounts - Log Book. D. Fund Based Accounting: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.	To acquaint with hotel accounting, Hospital accounting, Transport undertakings accounting fund based accounting to create an avenue for employment in the academics and also to benefit Industry
4.	Accounts and Records under GST	A. Accounts & Records B. Compulsorily Audit C. Period for Retention of Accounts	To understand that every registered person to keep and maintain, at his principal place of business (as mentioned in the certificate of registration), a true and correct account along with relevant documents

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	08	02	02	02	Describe how contract accounting is used for performance evaluation and decision making
2	16	06	04	02	Recalls the distinction between Amalgamation in the nature of of purchase and analyses the situation where the Alteration of share capital and internal reconstruction is required
3	16	08	04	04	To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector

4	8	06	04	02	To Maintain different types of ledgers, prepare documents such as Invoice, Credit Note and Debit Note, identify the different types of returns and their applicability to the business, Monthly Returns, Quarterly Return
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Written Examination	Written Examination	Certificate Course in Financial Accounting
Unit – II	Seminar/ Group Discussion	Written Examination	Certificate Course in Tally with GST
Unit – III	Power Point Presentations (PPT)	Written Examination	Certificate Course in Equity Analysis
Unit – IV	Oral Examination	Written Examination	Certificate Course in Goods and Service tax Accounts Assistant

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Financial Accounting	ShawarSaleem,	Vikas Publication House	Delhi
2.	Advanced Accounts- Vol.-I.	Shukla, M.C., T.S. T.S. Grewal and S.C. Gupta.	S. Chand & Co.	New Delhi.
3.	Advanced Accountancy	Jain and Narang	Kalyani Publishers	New Delhi
4.	Indirect Taxes	V. S. Datey	Taxman Publication	Mumbai

5.	Advanced Practical Accounts,	Anjan Bhattacharya &SubrataMukerjee	S. Chand & Co.,	New Delhi.
6.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
7.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi
8.	Advanced Accounting	Dr. Sadashiv Shirgave	Success Publications	Pune

Suggested references Web reference

Sr. no	Lectures	Films	PPTs	Articles
1	Gst Accounts Records Summary & Documentation, Time Period Of Books Retention-Ca DivyanshuSengar (on youtube)	https://www.youtube.com/watch?v=0u3qn37BNK4	What is Accounting.Purpose of maintaining Accounts.Accounts& Records in GST	Books of accounts under GST scenario. Vishwanath Bhat & Co Cost Accountants Bangalore (http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf) (https://www.icsi.edu/media/webmodules/REAL_ESTATE_REGULATION_AND_DEVELOPMENT_ACT.pdf) (http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf) (http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf)
2	Accounting for corporate Restructuring-CA AnandBhangariya(on youtube)	(https://www.youtube.com/watch?v=FNBA0R4EW0)	Procedural Aspects Of Merger & Amalgamation Before Nclt By: Cs Nesar Ahmad	Corporate Restructuring, Valuation And Insolvency (https://www.icsi.edu/media/webmodules/publications/Full%20Book%20of%20PP-CRVI-2014.pdf)

3	Accounting - AS 7 - Construction Contract-CA Raj Agrawal (on youtube)	(https://www.youtube.com/watch?v=1Oiu2-KBMAE)	Construction contracts-Kapp Edge Solutions Pvt Ltd	https://www.slideshare.net/gst-trichy/accounts-records-in-gst
4	Hotel Accounting- Guest Charges, Payment, and Check-out	(https://slideplayer.com/slide/1733925/)	Contract Accounting- (https://kalyankaari.files.wordpress.com/2012/04/contract-costing.ppt)	Accounting for Hotels (http://www.yourarticlelibrary.com/accounting/hotel-accounting/accounting-for-hotels-with-accounting-entries-hotel-accounts/68699) (http://jhbwc.org/wp-content/uploads/2013/12/Contract-costing-.pdf)

Group A (Advance Accounting and Taxation) – Special Paper IV

Subject Name :- Business Tax assessment and planning

Course code :- 204

Objectives of the course

1. To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations.
2. To understand principles underlying the Goods and Service tax
3. To understand basic concepts of Goods Service Tax and Customs Duty.

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Assessment of Various entities	1. Assessment of Partnership Firms including LLP 2. Assessment of Co-operative Societies. 3. Assessment of Charitable Trust (Theory & Problems)	To understand the provision for computation of income of various entities.
2	Miscellaneous	Clubbing of income and set off and carry forward of losses (Theory and problems) Income Tax authorities, Return of Income and forms of Income Tax Return, Procedure for assessment – Types of assessment, Appeals & Revision, Tax Deducted at Source. Advance Tax, Interest and Penalties, Offences and Prosecutions, Refund of Tax, Double Taxation Avoidance Agreement (DTAA)	To understand the provisions of returns, assessment and procedure of assessment.

5.	Tax Planning	Concept of Tax Planning and Management, Need, Objectives, Limitations, Types (Short Term, Long Term, permissive, purposive), Difference between Tax exemption, Tax Evasion and Tax Avoidance (theory)	To understand need and importance of Tax Planning and Management
6.	Goods and Service Tax	Concept of GST – Meaning 1. Evaluation of GST, Types – CGST, SGST/UTGST, IGST. 2. Procedure for registration under GST, Persons liable for Registration – Compulsory and Deemed registration, cancellation of registration, GST Returns 3. Levi & Collection of Tax, Scope of supply, composite & mixed supply, Time of supply goods & services, Input Tax Credit (Theory & Problem) 4. Customs Duty – Introduction to customs Duty – valuation, Customs Procedure, Classification for customs & Rate of Customs Duty (theory)	To understand the Basic concept and framework under GST Act & Customs Act.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications
1	16	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube
2	10	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube
3	8	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube
4	14	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course
Unit – II	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course
Unit – III	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course
Unit – IV	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Direct Tax, Laws & Practice	Dr. Vinod Singhania	Taxman Publication	New Delhi
2	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3	Direct Tax, Laws & Practice	Mehrotra H C & Gupta S D	SahityaBhawan Publication	Agra
4	Direct Taxes	Gaur V P & Narang	Kalyani Publications	New Delhi
5	Indirect Taxes	Vinod Singhania	Tasmans Publication	New Delhi
6	Indirect Taxes	H C Mehrotra	SahityaBhawan Publication	Agra
7	Bane Act CGST, SGST, IGST	H C Mehrotra	SahityaBhawan Publication	Agra

Suggested references Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles	Others
1	ICAI BOS	-	-	-	Management Account Journal Chartered Accountant Journal	

M. Com. Part I (Semester II)

Group B (Commercial Laws & Practices) - Special Paper III

Subject Name: - E-Security and Cyber Laws

Course Code: - 205

Objectives of the course

1. To make the students aware of the cyber wrongs/crimes;
2. To impart knowledge of e-security and Internet Security amongst students
3. To make student familiar with various provisions of cyber Laws and Information Technology Act
4. To make the students acquainted with the regulatory regime in computer field/e-business.

Depth of the Programme: – Fundamental Knowledge with insight to solve practical problems in Cyber laws and related issues

Objective of the Programme:

1. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development.
3. To equip the students to opt for suitable careers in management and entrepreneurship.
4. To acquaint the students with methods of Data collection and their interpretations.
5. To develop among students Communication, Study and Analytical skills.

Unit	Unit Title	Contents	Purpose Skills to be developed
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No.			
1	Introduction to Computer crimes	Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds. Preventing Computer Frauds and Ethical Considerations. System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats. E-Commerce security issues. Risk Involved in E-Commerce. Protecting E-Commerce System.	To understand the nature of different Computer Crimes and ways to protect systems from them and become aware of E-Commerce systems and Issues
2	E-Security	Introduction to E-Security and Security Requirements. Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption, Firewall, Antivirus Software, Digital Identity and digital Signature, Digital Signature Certificate. Secure Socket Layer and Secure Electronic Transaction Protocols.	To get acquainted with various concepts relating to E-Security and to understand different threats to E-Transactions, security measures, Information System Controls and Secure Electronic Transaction Protocol
3	Cyber Laws (Information Technology Act, 2000) Part-I	Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, Requirements & legal aspects of e-contracts (offer and acceptance in e-form), Cyber Laws & legal issues (cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance) Information Technology Act – 2000 Part-I Digital Signature-definition ,meaning, functions,	• To introduce Students about Cyber Laws legality of E-Transactions. • To study various legal provisions of the Information Technology Act relating to E-Governance, Digital signatures etc.

		procedure, E- Governance (Ss. 4 to 9), E- Records (Ss 11 to 16), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates, License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber	
4	Cyber Laws (Information Technology Act, 2000) Part-II	Penalties for Cyber wrongs and Adjudication (Ss. 43 to 47), Cyber Regulation Appellate Tribunal (Procedure and Powers (Ss.48 to 51, 57 to 64) Cyber Crimes/Offences & punishment (u/s 65 to 79), Offences by Companies (S.85) Amendments effected in IPC 1860, Indian Evidence Act, 1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.	To get sensitized on various penalties for the cyber wrongs provided in the Information Technology Act, 2000 and relevant amendments in certain other Laws.

***All Acts are to be studied with recent amendments**

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Tests etc.)	Written Examination	Certificate Course in Cyber Laws
Unit – II	Continuous Evaluation [Presentations (PPT) etc.]	Written Examination	Certificate Course in Cyber Security and Cyber Investigation
Unit – III	Continuous Evaluation (Seminars/Group Discussions etc.)	Written Examination	Certificate Course in E-Governance
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Certificate Course Digital Signature Mechanism

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	E-COMMERCE and ITS APPLICATIONS	Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla.	S. Chand & Company	New Delhi
2	Management Information and Control Systems	Dr. Sushila Madan	TAXMANN'S	
3	Electronic Commerce from Vision to Fulfillment	Elias M. Awad	Pearson Education	
4	Text book on Intellectual property rights	N.K. Acharya	Asia Law House	
5	Law of Information Technology (Cyber Law)	D. P. Mittal	TAXMANN'S	
6	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa,	Nagpur
7	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co	New Delhi
8	Law of Information Technology	D.P. Mittal		
9	Cyber Laws	Krishnakumar		
10	Encyclopedia of Cyber Laws	Sujeet Kumar		
11	Handbook of Cyber Laws	Vakul Sharma		

Suggested references
Web reference

Sr. no	Lect ures	Film s	Animat ion	PPTs	Arti cles	Others
1				Cyber law In India: its need & importance – Slide Share https://www.slideshare.net/AdityaShukla7/cyber-law-in-india-its-need-importance		Cyber Laws Ministry of Electronics and Information Technology ... (https://www.meity.gov.in/content/cyber-laws)
2				Cyber Security & Cyber Law - Digital India https://digitalindia.gov.in/.../files/MeitY_Cyber%20Security_13%20Feb_Final.pdf		Cyber Laws in India http://www.legalserviceindia.com/cyber/cyber.htm

M. Com. Part I (Semester II)

Group B (Commercial Laws & Practices) - Special Paper IV

Subject Name: - **Law Regulating to Copyright and Designs**

Course Code: - 206

1. Objectives of the Course:

- a. To equip the students with the Concepts of Copyrights, Geographical indications, Plant Varieties and Designs.
- b. To acquaint Students with legal provisions relating to these IPRs.
- c. To sensitise the students to opt for suitable careers in management and regulation of these IPRs.
- d. To make the students acquainted with the regulatory regime in the field of Copyrights, Geographical indications, Plant Varieties and Designs.
- e. To study relevant judicial decisions relating to these IPRs.

Depth of the program: Fundamental Knowledge, Principles and provisions of relevant Statutes and understanding of its applicability

Objectives of the Program:

1. To equip and train the students to accept the challenges of existing business environment.
2. To develop independent logical thinking and facilitate students to enhance their personality.
3. To equip the students for seeking suitable careers in management and entrepreneurship in the field of IPRs.
4. To study methods of Data collection and its interpretations.
5. To develop among students Communication and critical thinking skills.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	The Copyright Act, 1957	Copyright: Concept and Evolution, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright- Rights of the Copyright Owner – International Copyright (Ss – 40-43). Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Sections 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958). Infringement of Copyright - acts which constitute Infringement, acts not Constituting Infringement etc. (Sections 51 to 53 A) – Offences and Penalties, Copyright Societies: Functions and Rights Important Judicial Decisions to be studied : 1)<i>The Chancellor, Masters & Scholars of the University of Oxford & Ors. v.Rameshwari Photocopy Services & Ors.</i> [DU Photocopying Case] CS (OS)--2439/2012. Delhi High Court 2) <i>Twentieth Century Fox Film Corp v. MCA Inc. and Ors</i> [715 F.2d 1327 (9th Cir. 1983)]	• Acquainting students with historical aspects and conceptual framework of Copyrights. • Making them aware of various legal provisions of Copyrights along with few relevant decisions of the Courts.

		3) <i>R. G. Anandv. Deluxe Films</i> [AIR (1978) SC 1613] 4) <i>Apple Computer, Inc. v. Microsoft Corporation & Hewlett-Packard Co.</i> [35 F.3d 1435 (9th Cir.1994)]	
2	The Designs Act,2000	Industrial Designs: Introduction, Meaning and Scope – Registerability of a Design, who can file an Application for Registration of a Design (Sections 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant. Important Judicial Decisions to be studied : 1) <i>Micolube India Limited v. Rakesh Kumar</i> 2013 1AD (Delhi) 542; MIPR 2012 (2) 200 2) <i>Reckitt Benckiser India Ltd. v. Wyeth Ltd.</i> AIR 2013 Delhi 101;2013 (54) PTC 90 (Del) (FB) 3) <i>Gopal Glass Works Limited v. Assistant Controller of Patents & Designs & Ors.</i> 2006 (3) CHN 188 4) <i>AtulNarsibhai Patel v. The Assistant Controller of Patents And Designs And Others.,</i> Calcutta High Court AID No. 3 of 2013 Decided on 17.01. 2017	• Introducing students with conceptual framework and scope of Designs. • Making them aware of various legal provisions of Designs Act along with few relevant decisions of the Courts.

3	The Geographical Indications of Goods (Registration and Protection), Act, 1999	Geographical Indications: Introduction, Meaning and Content – Legislative framework : The Geographical Indications of Goods (Registration & Protection) Act, 1999 and the Geographical Indications of Goods (Registration & Protection) Rules, 2002. Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar, Appellate Board – Certificate of Validity – Powers of Central Government.	• Acquainting students with conceptual framework and scope of Geographical indications of goods. • Making them aware of various legal provisions of The Geographical Indications of Goods (Registration and Protection), Act, 1999 along with relevant rules.
4	Protection of Plant Varieties and Farmers Rights Act-2001	Introduction, Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration	• Making students understand with the concept and scope of Plant Varieties and Farmers Rights. • Making them aware of various legal provisions of The Protection of Plant Varieties and Farmers Rights Act, 2001 along with relevant rules.

- All Acts are to be studied with recent amendments

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Assessment (Written Test etc.)	Written Examination	Diploma in IPRs
Unit – II	Continuous Assessment [Class Presentation (PPT)etc]	Written Examination	Online Courses on Moocs
Unit – III	Continuous Assessment (Seminar etc.)	Written Examination	Certificate course on Copyright
Unit – IV	Continuous Assessment (Viva-Voce etc.)	Written Examination	Certificate course on Geographical indications

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Intellectual Property Law	P. Narayan	Eastern Law House	New Delhi
2	Text book on Intellectual Property Rights.	N.K. Acharya	Asia Law House,	Hyderabad
3	Law Relating to Intellectual Property	Dr. B.L. Waderha	Universal Law Publishing Co	
4	Intellectual Property Rights, (2011)	Dr. Sreenivasulu N. S.,	Regal Publications,	New Delhi
5	Intellectual Property Law in India (2006)	Justice P. S. Narayana	Goigia Law Agency,	Hyderabad.
6	Universal's "Intellectual Property Laws" (Bare Acts)		Universal Law Publishing Co. Pvt. Ltd.	
7	Law of Intellectual Property	Dr. S. R. Mynei	Asia Law House,	Hyderabad (2011).

8	Intellectual Property Rights – Heritage, Science & Society Under International Treaties	A. Subbian	Deep & Deep Publications Pvt. Ltd.,	New Delhi
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Suggested references

Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles	Others
						Important Websites Reference : 1.CIPAM Website-http://cipam.gov.in/ 2.DIPP Website-http://dipp.nic.in/ 3.CGPTDM Website-www.ipindia.nic.in/ - Start-Up India Action Plan- http://startupindia.gov.in/uploads/pdf/Action%20Plan.pdf 4.TKDL- http://www.tkdl.res.in/tkdl/langdefault/common/Home.asp?GL=Eng 5.WIPO Website-http://www.wipo.int/about-ip/en/

M. Com. Part I (Semester II)

Group C (Advance Cost Accounting & Cost Systems) - Special Paper III

Subject: Application of Cost Accounting

Course Code: 207

Objectives:

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.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts	Book - keeping, Cost Ledgers, inter-locking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs & Methods.	To conceptualise the need to integrate financial and Cost Accounts.
2.	Product Life Cycle Costing(PLC): & Value Chain Analysis (VCA)	Introduction, Product Life Cycle, Phases and Characteristics of Product Life Cycle, Value Chain Analysis – Approach for Assessing Competitive Advantages – Value Chain Analysis V/S Conventional Management Accounting.	Develop understanding about PLC and VCA Concepts

3.	Cost Allocation and Activity Based Costing	a- Cost Allocation – Meaning ,Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating Costs in Cost Centres using Direct Method, Step Down Method and Reciprocal Method. b.Activity Based Costing – Introduction, Steps in ABC Systems, Levels of Activities Advantages & Limitations	• Learners are expected to understand the logic behind ABC technique • To prepare cost formats under ABC & to compare such results with the Traditional Overhead Accounting.
4	Strategic Cost Management	A) Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing , Methods of Transfer Pricing- Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.	Students are expected to understand the importance of Transfer Pricing & Target Costing in the changing scenario.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Giving list of items to the students and ask them to identify – Purely Financial, Purely Costing and both	Browse You	Preparation of Reconciliation Statement	Learners must be able to reconcile the cost and financial data.
2	12	Invite experts from industries having technical as well as practical exposure to related		Home Assignment to the students on	Understand the concepts of PLC and VCA.

		industries.	Tubes on these topics	related topics	
3	12	Discuss the concepts of ABC. Ask the students to prepare list of activities involved in the event and identify resources utilised in completion of such activities.		Visit to small units, identify the final product and list out the cost impact of each of such activity.	Understand the Cost Distortions in Traditional Costing and compare it with ABC .
4	12	• Explain the national and global issues involved in Transfer Price Mechanism. • Discuss the practical cases on Target Costing e.g. Tata Nano Project. etc		Ask students to study articles from Management Accountant on these topics.	Get insight into the concept of Transfer Pricing & Target Costing.

Methods of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
Unit I	Multiple Choice Questions. Written Test, Internal Examination & PPT based presentation etc.	SPPU	Visit to industries and make a report on it.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar&Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting- Principles & Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
07	Principles and Practices of Cost Accounting	Dr. SunitaPokharna	Success Publication	Pune

08	Cost Accounting	Dr. EknathKhedkar	Success Publication	Pune
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Web References:

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	You Tube lecture videos are available on all these topics.	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary	https://icmai.in

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

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
- Area of practical problems:
 1. Cost & Financial Reconciliation Statement
 2. Activity Based Costing
 3. Transfer Pricing

M. Com. Part I (Semester II)

Group C (Advance Cost Accounting & Cost Systems) - Special Paper IV

Subject: Cost Control and Cost Systems

Course Code: 208

Objective: To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems

Unit No.	Unit Title	Contents	Skills to be developed
1.	Marginal Costing, Cost – Volume – Profit Analysis And Differential Costing	Marginal Costing- Meaning –Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Cost- Volume, Profit Analysis – Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	To be able to solve problems on Marginal Costing.
2.	Pricing Decision	Introduction – Pricing of Finished Product- Theory of Price – Pricing Policy – Principles of Product of Pricing – New Product Pricing	Understand pricing mechanism under global competitive environment.
3.	Costing system Design & installation	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. Designing and Installing Cost System In Computer Environment	Skills to differentiate between Cost Reduction and Cost Control techniques. To understand the process of installation of Costing System.
4	a.Cost Control and	a. Introduction, Process of Cost Control and	.To understand the relationship between cost and

	Cost Reduction b.Productivity	Cost Reduction, Cost Reduction Programme and its Implementation ,Methods and Techniques b.Productivity: Meaning, causes of lower Productivity , improvement in Productivity & Measurement of Productivity-Material, Labour, Machines, Capital , Power & overall Productivity.	productivity.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Identify variable cost and fixed cost from practical examples	Browse You Tubes on these topics	Preparation of BEP Charts by giving practical examples	Students must understand the role of Marginal Costing in short term decision making.
2	12	Study of Case Studies on Pricing of products/services.		Visit to nearby organization and collect pricing data	Understand the relevance of pricing
3	12	Guest lecture from experts.		Visit the organization to understand costing system installation	Students will be able understand process of installation of costing system.
4	12	To discuss cases on capacity utilization, productivity etc.		Understand the importance of productivity of the employees through interviews of few contractors.	Develop insight into Cost Reduction and Cost Control technique & to understand measurement of productivity

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested AD-On Course
Unit I	Multiple Choice Questions. Written Test, Internal Examination PPT based presentation etc.	SPPU	Visit to industries and make a report on the visit.
Unit II			
Unit III			
Unit IV			

References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Cost & Management Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting- A Managerial Emphasis	Srikant M Datar&Madhav V Rajan	Pearson	Noida Up
06	Cost & Management Accounting	Dr.M.N. Arora	Himalaya Publication	New Delhi
07	Costing advisor & Cost	PV Ratanam	Kitab Mahal	New Delhi

	Management			
08	Cost & Management Accounting	Sameer Kumar Chakravorthy	Central Publication	Kolkata
09	Cost & Management Accounting	Ravi M Kishor:	Taxman	New Delhi
10	Cost Accounting	Dr. EknathKhedkar	Success Publications	Pune
11	Principles and Practices of Cost Accounting	Dr. SunitaPokharna	Success Publications	Pune

Web References:

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	You Tube lecture videos are available on all these topics.	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary, Harward Business Review	https://icmai.in

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

- 30 % of marks for Theory & 70 % of marks for Practical Problems
- Area of practical problems:
 1. Marginal Costing – Application
 2. Differential Cost Analysis
 3. Pricing Decisions
 4. Measurement of Productivity

M. Com. Part I (Semester II)

Group D (Cooperation & Rural Development) - Special Paper III

Subject: -International Co-operative Movement

Course Code: - 209

Objectives of the course:

1. To acquaint the students with Organizational structure of Co-operative Business
2. To develop the capability of students for knowing different types of Co-operatives
3. To aware the role of state and central Govt. in development of co-operative sector

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction and Origin of International Co-operative Movement	Introduction, Origin of Co-operative Movement in the World- Growth of Co-operative Movement in International level, Co-operation in the post industrial revolution of Great Britain	• To understand Origin of Co-operative Movement in the World • To understand Growth of Co-operative Movement in International level
2	Co-operation in Social and Economic Systems	Co-operation in Capitalistic Systems- Co-operation in Socialistic System-Cooperation in Mixed Economy	• To understand Co-operation in Capitalistic Systems • To understand Socialistic System-Cooperation in Mixed Economy
3	Co-operative Movement in the world	The International Cooperation Alliance (ICA) Co-operative Movement in the UK,USA, India, China, Japan and Israel, World's largest co-operative	• To understand The International Cooperation Alliance • To understand Co-operative Movement in Various nation

4	Role of Co-operative Movement in Global Economy	The impact of Co-operative Movement for the development of world economy, Problems and Suggestions	To understand the Role of Role of Co-operative Movement in Global Economy
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Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, Review of Article for understand Recent scenario of International Co-operative Movement, Group discussion ,PPT	Short Film Show on International Co-operative Movement, A.V. Application (Audio and Visual Application)	Review on Report of International Co-operative Movement	Understanding of basic knowledge ofInternational Co-operative Movement
2	12	Guest Lectures of eminent personalities in co-operative sector, experience sharing, Pre reading, Class discussion, examples through newspapers and internet resources, case studies, PPT	You Tube Video	Project Report on Co-operation in Capitalistic Systems	Understanding Co-operation in Social and Economic Systems
3	12	Organise workshop for students, Pre reading, Class discussion, examples through newspapers and internet resources. case studies, Power point presentation	Short film show of International Co-operative Movement	Review on World's largest co-operative	Understanding International Cooperation Alliance
4	12	Pre reading, Library visit, Class discussion, examples through newspapers and internet resources, Guest Lectures of eminent personalities, PPT	Presentation through Audio and Visual resources	Project Report on problems of GlobalCo-operative movement	Understanding Role of Role of Co-operative Movement in Global Economy

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Presentation, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Review of Article on International Co-operative Movement
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar on Co-operation in Social and Economic Systems
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Eminent person Guest Lecture
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Group Discussion on The impact of Co-operative Movement for the development of world economy

References

Sr. No	Title of Book	Author/s	Publication	Place
1	International Co-operative Movement	W.P.Watkins		
2	International Co-operative Movement	Johnston Birchall		
3	Co-operation and Rural Development	Principal Dr.NitinGhorpade	Success	Pune
4	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
5	Cases in Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
6	Co-operative Organisation and Management	K.K.Taimani		
7	Human Resource Management Practices in Co-operative sector	Principal Dr.ShaikhAftab Anwar	Idea Publication	New Delhi
8	www.International Co-operation Alliance			
09	Journal of Commerce and Management Thought(JCMT)			
10	Journal Co-operative Organization and Management , Journal of Co-operative studies			

M. Com. Part I (Semester II)

Group D (Cooperation & Rural Development) - Special Paper IV

Subject Name: -Co-operative Management and Education

Course Code: - 210

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction Co-operation and Management	Integration of Co-operation and Management, Importance of Co-operative Management, Professionalization of Cooperative Management.	• To understand Integration of Co-operative Management • To understand Importance of Co-operative Management
2	Structure of Co-operative organisation	Organizational Structure of Co-operatives-Organization Chart for Large Scale Cooperative business, Co-operative banks , Communication and Leadership in Cooperative Organization – Federal Structure of Co-operative Organization , Audit and Taxation of Co-operative Organization	• To understand Organizational Structure of Co-operatives-Organization • To understand the Co-operative banks • To understand Communication and Leadership in Cooperative Organization • To understand Audit process and Taxation of Co-operative Organization
3	Co-operatives Education and Training	Importance, Need, Role of Institutions in the Co-operative Training, Vaikuntbhai Mehata National Institute of co-operative management , Institute of Rural Management Anand (IRMA), Job Oriented Cooperative Training – National Co-operative Union of India, National Education Centre for Co-operative – National Council for Co-operative Training, Regional Institute of Co-operative Management – State	• To understand Importance, Need and Role of Institutions in the Co-operative Training • To understand Various Co-operative Education and Training Institutions

		Cooperative Union – District Co-operative Union, Dr.VithalraoVikhePatil Institute of Co-operative Management ,Pune	
4	Special Study of Co-operatives in Maharashtra	a) Co-operative Sugar Factory- Growth role of Co-op. Sugar Factory in Rural Development B) Dairy Co-operatives progress and problems c) Management of Co-operative Housing Society d) Agricultural and Non-agricultural Credit Co-op. Societies E) Urban Co-operative Credit Societies	• To understand the Role of Co-operative Sugar factory in Rural Development • To study Management of Co-operative Housing Society • To understand the work of Agricultural and Non-agricultural Credit Co-op. Societies

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples through newspapers and internet resources. Case studies of Co-operative Bank for understand Recent scenario in Co-operative Management , Group discussion	Short Film Show on Co-operative Management, A.V. Application (Audio and Visual Application)	Project Report on Importance of Co-operative Management	Understanding of basic knowledge of Co-operative Management. Understanding Professionalization of Cooperative Management.
2	12	Guest Lectures of eminent personalities in co-operative sector, experience sharing, Pre reading, Class discussion, examples through newspapers and internet resources, case studies, PPT, study visit	You Tube Video	Review of Structure of Co-operatives-Organization	Understanding Organizational Structure of Co-operatives-Organization
3	12	Organise workshop for students, Pre reading, Class discussion, examples through newspapers and internet	Short film show of Various Co-operative	Project on Role of Institutions in the Co-operative Training	Understanding The role of Various Co-operative Education and Training

		resources. case studies, Power point presentation, Interview of Co-operative Bank Manager, Field visit	Education and Training Institutions		Institutions in Co-operative Management
4	12	Pre reading, Library visit, Class discussion, examples through newspapers and internet resources, Guest Lectures of eminent personalities, PPT	Presentation through Audio and Visual resources	Project on Dairy Co-operatives progress and problems	Understanding Special Study of Co-operatives in Maharashtra

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Presentation, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar/Workshop on Co-operative Management
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Study visit to Co-operative Organisation
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	At list one field visit to Education and Training Institution of Co-operative Management
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Review of Training Institution of Co-operative Management

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.NitinGhorpade	Success	Pune
2	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
3	Cases in Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
4	Co-operative Organisation and Management	K.K.Taimani		
5	Human Resource Management Practices in Co-operative sector	Principal Dr.ShaikhAftab Anwar	Idea Publication	New Delhi
6	Co-operative Management and Administration	I L O		
7	Consumer Co-operation in India	G.S. Kamat		
8	Co-operation	Prof L.P. Wakale and Dr. G.H.Barhate	Sheth Publishing	Mumbai
9	NCCT. in			
10	Anand (IRMA). In			
11	Journal of Commerce and Management Thought(JCMT)			
12	Journal Co-operative Organization and Management , Journal of Co-operative studies			

M. Com. Part I (Semester II)

Group E (Business Practices & Environment) - Special Paper III

Subject: - Modern Business Practices

Course Code:-211

Objectives of the course:

- 1) To understand objectives and functions of Chamber of Commerce and Trade Associations
- 2) To understand the objectives and functions of public enterprises
- 3) To know agricultural business practices
- 4) To understand allied agricultural business

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Chambers of Commerce and Trade Associations	Maharashtra Chamber of Commerce, Industries and Agricultural and their local branches, MahrathaChamber of Commerce, Industries & Agriculture, Indian Merchants, Objectives and Functions, Federation of Indian Chamber of Commerce and Industries (FICCI) -Role and Functions	• To understand the nature and scope of Maharashtra and MahrathaChamber of Commerce • To understand the objectives and functions of Industries, Agriculture and Indian Merchants • To understand role and functions of FICCI
2	Public Enterprises and Public Utilities	Objectives, functions and Organization of public Enterprises and Public Utility – Management practices of Public enterprises in India –	• To understand the Objectives, functions and Organization of public Enterprises and Public Utility • To understand various aspects of Public Enterprises viz its management, autonomy and its control

		Efficiency – Autonomy and control of public Enterprises – recent practices and policies in public Enterprises and Public Utilities	To study recent practices and policies in public Enterprises and Public Utilities
3	Agricultural Business Practices	Characteristics of Agriculture Business – Nature of Indian Agriculture – Government policies related to agricultural business - Problems and prospects of Agricultural Business – Agricultural Taxation policy, Agricultural products and Farms Services - Nature and disposal of Agricultural By - products - Farm waste - cost of recycling of farm waste	- To gain the fundamental knowledge about agricultural business - To evaluate the performance agricultural business, its problems and prospects - To understand latest Agricultural Taxation policy - To understand the nature and disposal of Agricultural By - products and Farm waste
4	Allied agricultural businesses	Dairy Poultry – Bio – Manures, etc. WTO and its impact on agri-business practices	- To understand the fundamental knowledge regarding Dairy and Poultry - To find out the impact of WTO on agri-business practices

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Guest Lectures of eminent personalities in Maharashtra and Mahratha Chamber of Commerce and their experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources	Film Show on Chamber of Commerce Film on FICCI	Project on Maharashtra and Mahratha Chamber of Commerce Project on Trade Associations	Understanding of basic knowledge of Chamber of Commerce and their working Understanding the functioning of FICCI
2	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Public Enterprises and	You Tube Video on Public Enterprises and Public Utilities	Project Report on Objectives, functions and Organization of public Enterprises and Public Utilities	Learning the functioning of Public Enterprises and Public Utilities

		Public Utilities			
3	16	Debate on Burning and real life issues such related with Agriculture Business and Agricultural Taxation policy, Class discussion, examples from real life through newspapers and internet resources.	PowerPoint Presentation on Agricultural Business and Agricultural Taxation policy	Project on Agricultural Business and government policies	Evaluate the performance of Agricultural Business and its development in India Understanding the nature of Agricultural Taxation policy
4	08	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit to Dairy and Poultry	Presentation on working of Dairy and Poultry and impact of WTO on agri-business practices	Project on working of Dairy and Poultry activities	Understanding the procedure of Dairy and Poultry and impact of WTO on agri-business practices

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Functioning of Maharashtra and Mahratha Chamber of Commerce
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Add on course on Business Enterprises and Public Utilities
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Agro Tourism and Agriculture Business
Unit-IV	Class participation, Case Studies,	Semester Examination-10% MCQ	Management of Dairy and Poultry

	Assignment, Library Work, Unit Test, Mid-Semester Examination	70% Descriptive Questions 20% Short Notes	activities
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References

Sr. No	Title of Book	Author/s	Publication	Place
1	Principles of Practice of Marketing	C.B.Mamoria	KitabMahal	New Delhi
2	Commodity Marketing	P.L.Gadgil	ShubhadaSarswat,DistributiveTrade	Pune
3	Business Environment Text & Cases	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Regulated Markets	W.R.Natu	Asia Publishing House	Mumbai
5	Financial Derivatives & Risk Management	O. P.Agarwal	Himalaya Publishing House Pvt.Ltd.	Mumbai
6	Bombay Money Market.	B.AParekh	Bombay A.R. Sheth and Co.	Mumbai

M. Com. Part I (Semester II)

Group E (Business Practices & Environment) - Special Paper IV

Subject: - Business Environment Analysis

Course Code:-212

Objectives of the course:

- 1) To understand Indian Industrial Environment
- 2) To understand financial environment and institutions
- 3) To know environmental analysis and global environment
- 4) To understand problems and growth and remedies thereof

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Indian Industrial Environment	Growth of industries in public & private sectors in India – small and cottage industries mergers and acquisitions, Foreign investment-Foreign Technology and MNCS	• To understand the nature and Growth of public and private sectors in India • To mergers and acquisitions of small and cottage industries • To understand role of foreign investment and technology
2	Financial Environment of Business	Indian Money Market - Growth of capital Market in India - Banking financial institutions - Role of Public, Private, and Co-operative Banks - Role of foreign banks and non Banking Institutions	• To understand the nature and growth of Indian Money Market and Capital Market • To understand the role of Public, Private, Co-operative Banks, Foreign Banks and non

			Banking institutions
3	Environmental Analysis	Meaning and importance - Techniques of Analysis- Verbal and Written Information Search and scanning, Spying, Forecasting, Limitations of these techniques, Competitions analysis - Rivalry Amongst existing firms, threat of newentrants threat of substitutes - Bargaining power of suppliers and buyers, Global Environment Natural, Social, Cultural, Demographic and Technological environment and its impact on world trade	- To gain the fundamental knowledge about Environmental Analysis and its techniques - Understanding various types of Business environment and their impact on business and world trade
4	Problems of growth	Unemployment, Poverty, Regional Imbalance, Social injustice, Parallel economy, Lack of technical knowledge and information	To understand and evaluate the issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, Debate	Film Show on Small and Cottage Industries and mergers and acquisitions	Project on Foreign Investment and Foreign Technology Project on Mergers and Acquisitions	Understanding of mergers and acquisitions of small and cottage industries Understanding Foreign Investment and Foreign Technology
2	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Public, Private, and Co-operative Banks	You Tube Video on Public, Private, and Co-operative Banks	Project Report on Indian Money Market and capital Market in India Project on comparative study of Public, Private, and Co-operative Banks	Learning the on Indian Money Market and capital Market Understanding comparative study of Public, Private, and Co-operative Banks

3	16	Pre reading, Class discussion, case studies, debate on impact of various types of environments on world trade	PowerPoint Presentation on types of business environment	Project on types of business environment Project on techniques of analysis of environment	Evaluate various types of business environment Understanding techniques of analysis of environment
4	08	Pre reading, Class discussion, debate on the issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.	You Tube Video and Film Show on issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.	Project on problems of growth of business	Understanding the seriousness, causes and remedies of various issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Foreign Investment and Foreign Technology
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Nature, Scope and Working of Indian Money Market and capital Market
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Techniques of Business Environment Analysis
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Critical Study of Social issues like Unemployment, Poverty, Regional Imbalance, Social injustice, Parallel

			economy
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References

Sr. No	Title of Book	Author/s	Publication	Place
1	Economic Environment SYBA	K Misha, Puri	Himalaya Publishing House Pvt.Ltd.	Mumbai
2	Bombay Money Market.	B.AParekh	Bombay A.R. Sheth and Co.	Mumbai
3	Global Economy and Business	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Business Environment	Chllaaghan, Ellison EdwardAmold		
5	Journal of Commerce and Management Thought(JCMT)			
6	Economic and Polictical Weekly.			

M. Com. Part I (Semester II)
Group F (Business Administration) - Special Paper III

Subject : - Business Ethics & Professional Values

Course Code No: 213

Objectives of the course

1. To raise the students general awareness on the ethical dilemmas at work place
2. To understand the differing perceptions of interest in business related solutions
3. To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees
4. To investigate whether ethics set any boundaries on competition , marketing, sales and advertising
5. To enable students to validate or correct , personal ideas about various ethical perspectives
6. To enable students to develop their own considered judgment about issues in Business Ethics
7. To foster more careful, disciplined thinking in trying to resolve issues in business ethics
8. To prepare students to play a constructive role in improving the sustainable development with which they may become involved

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Business Ethics and Professional Values	a. Business Ethics – Introduction, Meaning, Scope , Principles , importance , Code of Ethics and Theories b. Professional Values – Meaning , Significance , Scope and Human Values c. Ethical Decision Making – Meaning, determinants, process of ethical decision making	1. Understanding Knowledge of established methodologies of solving ethical problems 2. Recognizing significance of Professional Values
2	Corporate Social Responsibility and Corporate Governance	a. CSR – Introduction , advantages , scope for CSR in India , Legal provisions for CSR, Forms of CSR and Indian Corporations b. Corporate Governance – concept Objectives , features , advantages , code whistle blowing , types arguments and justification c. Value Based Management – meaning, benefits and methods =, Vedic Management for business ethics	1. Knowing CSR and its scope and forms 2. Analysis of Corporate Governance and Value Based Management
3	Indian Ethical Practices	a. Indian Ethical Practices Finance b. Indian Ethical Practices Marketing c. Indian Ethical Practices Information Technology d. Ethics at work place e. Indian Ethical Practices HRM	Recognizing the unethical issues in Finance , Marketing , IT , HRM and at workplace
4	Emerging issues in Business Ethics and Environmental issues	a. Ethics in Environment – environmental crisis , issues relating to environmental degradation , natural resources depletion and pollution b. Sustainable Development – Meaning, Principles. Goals of Sustainable Development, Strategy to achieve Sustainable	1. Recognizing environmental issues and its impact on Business 2. Achieving Sustainable Development

		Development	
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Case study for Ethical Values and Decision making	PPT and examples of Indian and Foreign Companies	Collect Cases of Ethical Value Decisions	To understand How companies ethically operate
2	12	PPT and Comparative study of CSR practices and Corporate governance	Case Study of any Organization	Collection of Data and information on CSR practices and Corporate Governance of a company	To understand how CSR activities help the society for better living
3	12	Guest Lectures by Experts from corporate	PPT on possible ethical practices in different areas of Business Administration	Case study of ethical practices adopted by a company	To understand how ethical practices can be adopted in different areas

					of business
4	12	How Business Administration can be environment friendly (case study with examples)	Video Clippings of different corporate organizations working towards sustainable development and environment protection	Case study on Sustainable Development Project undertaken by an organization	Awareness on the importance of environmental issues and Sustainable Development

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Internal Class Room Test for Conceptual understanding	As per University structure	Library assignment for conceptual understanding
Unit – II	Case Study presentation	As per University structure	15 days course on CSR including Visit to an organization
Unit – III	Paper Presentation	As per University structure	Listing out the various unethical practices in

			different areas of Business Administration
Unit – IV	Report on work of an organization for Sustainable Development OR Visit to an organization to study the consideration of Sustainable Development	As per University structure	One month Certificate course on Sustainable Development

References :

List of Books Recommended :-

1. Ethics in Management – By S.S.Sherlekar (Himalaya Publication)
2. Business Ethics and Corporate Governance – By S.S.Khanka(S.Chand Publication)
3. Business Ethics and Corporate Governance – By S.K.Bhatia (Deep and Deep sons)
4. Management by Values – By S.K.Chakraborti(Oxford University Press)
5. E- Commerce – A study in Business Etics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and It's Applications – By Dr. U.S. Pandey , Rahul Srivastava and Saurabh Shukla.(S.Chand Publication)

7. The age of Sustainable goals – By Jeffery D. Sachs and Ki Moon Ban(Columbia University Press)
8. Atlas of Sustainable Development Goals 2017: from World Development Indicators – by World Bank(World Bank Publication)
9. Business Ethics and Corporate Governance – By A.C.Fernando (Dorling Kindersly)
10. Corporate Governance: Principle , Policies and Practices – By Bob Tricker (Oxford University Press)

M. Com. Part I (Semester II)
Group F (Business Administration) - Special Paper IV

Subject : - Elements of Knowledge Management

Course Code – 214

Objectives of the course

- 1 To develop Analytical and Research oriented skills among the students.
- 2 To understand value application and relevance of Knowledge management in today's corporate world.
- 3 To promote research and innovation ideas based on Knowledge Management.
- 4 To enhance knowledge level and practice of linking theoretical background with applied Social Science.

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction to Knowledge Management	a Knowledge Management - Concept , Meaning , Definition , Nature and Relevance of it in today's Business world. b Knowledge Management Process c Approaches to Knowledge Management d. Difference between information and knowledge	Developing Conceptual Skill and Improving analytical Ability .
2	Tools and Techniques of Knowledge Management	a Concept , Meaning , Types of Knowledge sharing b System of Presenting Knowledge c Role of Knowledge Management in Management of Change d. Measurement of Knowledge e. Role of a Leader in Knowledge Management	Technical and Practical Oriented Skills
3	Cross Functional areas and Knowledge	a. Finance and Knowledge Management b. Marketing and Knowledge Management c. E- Commerce and Knowledge Management d. TQM and Knowledge Management	Value based and Application Oriented Skills

	Management	e. CRM and Knowledge Management f. Human Resource and Knowledge Management	
4	Knowledge Strategies	a. Meaning , Nature , Scope and knowledge strategy creation b. Using Knowledge Management to safeguard Intellectual Property c. Knowledge engineering for IT based services d. Future Prospects of Knowledge Intensive Business Services and its impact on the economy	Administrative and Management skills

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Case Study and PPT	PPT	Home Assignment	Conceptual Clarity
2	14	Group Discussion	Corporate Cases and Discussions on it	Written Test	Analytical ability
3	10	Multiple Choice Question and Interview	Online Multiple Choice Question Test	Report Writing	Application Oriented Skills
4	12	Report Writing	Referring to various websites	Discussion with exercises	Managerial skills

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Home Assignment	Written exam	Visit to Corporates
Unit – II	Continuous Evaluation/PPT	Written exam	Report on Field Visit
Unit – III	Continuous Evaluation/ MCQ	Written exam	Interaction with experts
Unit – IV	Continuous Evaluation/Case Study	Written exam	Guest lectures on concerned topics

References :**List of Books Recommended :-**

- 1 Knowledge Management – By Elias and Hassan Gazai (Pearson Publication)
- 2 E-World Emerging Education Pvt. Ltd. – By Arpita Gopal and Chandranil Singh
- 3 Knowledge Management Toolkit – By Amrit Tiwan
- 4 Knowledge Management Field Work – By Bukowitz W. R. and Williams R. I.
- 5 Building the Knowledge Management Network – By Egaallo C.F.
- 6 Change Management for Competitive Success – By Pettigrew A., Whipp R.,(Infinity Books)

Group G (Advanced Banking & Finance) - Special Paper III

Subject : Banking Law and Practices

Course code: 215

Objectives:

1. To enable students to acquire sound Knowledge of banking laws and practices in India.
2. To make the students aware about the latest developments in the field of banking law.
3. To enable the students to understand modern banking practices.
4. To enable the students to establish a link between the legal provisions and the practical aspects of banking.

Unit No.	Topic	No. of Periods	Teaching Method
01	Introduction to Prevention of Money Laundering Act, 2002 :- 16 Provisions relating to: Preliminary (Section 1 and 2), Offence of money laundering (Section 3 and 4) ,Attachment, adjudication and confiscation (Section 5 and 11), Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24) The RBI guidelines regarding prevention of money laundering, The Prevention of Money Laundering (Amendment) Act, 2012	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
02	The Foreign Exchange Management Act, 1999 Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15)Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).	10	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet

03	Asset - Liability Management :-12 Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management. Management of loan portfolio with special reference to Non Performing Assets (NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms), Reasons for rising NPAs, Strategic approach in reduction of Non Performing Assets, Management of investment Portfolio- Regulatory aspects, Overview of Basel I , II , and III	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
04	Hi-tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006:-12 A. Hi-tech banking and Mergers and Acquisition in banking sector: Role and uses of Technology upgradation- Impact of Technology on Banks- Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Indian Banking sector, Consolidation of Banks, Impact of mergers amongst Public Sector Banks B. Banking Ombudsman Scheme 2006:- I. Role of Banking Ombudsman: Grounds of Complaint, Procedure for Filing Complaint; Power to Call for Information, Settlement of Complaint by Agreement, Award II. The Banking Codes and Standards Board of India : Customer Service , Grievances Redressal Mechanism	14	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
		Total- 48	

References,

1. Justin Paul and Padmalatha Suresh; Management of Banking and Financial Services
2. Gordon and Natarajan; Banking Theory, Law and Practice- by Himalaya Publishing House
3. Joshi Vasant C. and Joshi Vinay V.; Managing Indian Banks- The Challenges Ahead- Sage Publication Ltd.
4. Singh, Agarwal (2011); Internet Banking Technology, Raj Publishing House, Jaipur.
5. Banking Law and Practices- Mr. Prakash Misal, Success Publications.
5. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking
6. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd.
7. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
8. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking
9. All journals published by Indian Institute of Banking and Finance
10. Indian Banking Associations Bulletin
11. RBI Bulletin
12. Customer Service & Banking Codes and Standards: IIBF Publication
13. www.rbi.org.in

M.Com. Semester II
Subject: Advanced Banking and Finance
Course Code:215 & 216
Format of Question Paper

Time: 3.00 Hours

Total Marks: 50

Notes : 1. Attempt any Three Questions from Q.No.1 to 4 2. Question No.5 is compulsory. Attempt any Two short Notes 3. Figures to the right indicates full marks		
Q.1		14
Q.2		14
Q.3	a) b)	07 07
Q.4	a) b)	07 07
Q.5	Write short notes (Any two)	08
	a)	
	b)	
	c)	
	d)	

M. Com. Part I (Semester II)

Group G (Advanced Banking & Finance) - Special Paper IV

Subject :- Monetary Policy

Course code: 216

Objectives:

1. To create awareness regarding the objectives and importance of monetary policy.
2. To make the students aware about the latest developments in the field of monetary policy committee in India.
3. To enable the students to understand the role of RBI in financial inclusion.
4. To acquaint students with the recent policy changes announced by RBI.

Unit No.	Topic	No. of Periods	Teaching Method
01	Monetary Policy and Macro-economic environment management: Objectives of monetary policy: Price stability, Generation of employment, Exchange Rate Stability, Balanced growth etc., conflict between objectives: Growth v/s Inflation.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
02	RBI's Monetary Policy Committee and the Instruments: A. Formation of Monetary Policy Committee: Purpose, Functions, Constitution and Decision	12	Lecture, PPT, Group Discussion, Library Work,

	Making; B. Fiscal Policy v/s Monetary Policy C. Instruments of monetary policy -: Mechanism and Effectiveness of the instruments like- Bank Rate, Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rate, Reverse Repo Rate, Marginal Standing Facilities Rate		Assignment, Use of internet
03	RBI's Monetary Policy: A. A review of monetary policy of the Reserve Bank of India in the last five Years – B. .Recent policy changes announced by the R.B.I.	10	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
04	Reserve Bank of India and Financial Inclusion A. Meaning of financial literacy and importance of financial literacy B. Meaning of financial inclusion and importance of financial inclusion C.Role of RBI in Financial Inclusion	14	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet

	D.R.B.I. and Rural credit: Priority Sector Advances, Role of NABARD E. Microfinance: Meaning of microfinance, functions of microfinance, progress of microfinance.		
		Total-48	

List of Books and Journals

- 1) Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
- 2) Business Aspects in Banking and Insurance- O.P. Agarwal, Himalaya Publishing House
- 3) Banking Theory and Practice- K.C. Shekhar and LekshmyShekhar, Vikas Publishing House Pvt. Ltd.
- 4) Money, Banking, International Trade And Public Finance- M.L. Jhingan, Vrinda
- 5) Indian Economy: Essays on money and finance, Dr. C.Rangarajan
- 6) Monetary Economics for India, Dr. Narendra Jadhav
- 7) rsaaLrajaomd` 32016´ :BaartIyaAqa-vyavasqaa , sa@saosapiblakoSana , puNao.
- 8) maulaaNaIema.yau.32017´ :svayaMsahayyatasamaUhvasaUxmaiva%tvvyavasqaapna , sa@saosapiblakoSana , puNao.
- 9) Govt. of India- Economic Survey
- 10) R.B.I.: Functions and Working – R.B.I. Publication.
- 11) R.B.I. Bulletins.
- 12) R.B.I. Annual Reports.

13) Trends & Progress of Banking in India- R.B.I. Annual

14) Annual Report on Trend and Progress of Banking in India.

M. Com. Part I (Semester II)

Group H (Advanced Marketing) - Special Paper III

Subject: Customer Relationship Management & Retailing

Course Code -: 217

Objectives of the course

- 1 To understand the importance of CRM
- 2 To make students aware of the latest development in CRM
- 3 To get students acquainted about eCRM and its tools
4. To help students understand various issues related with CRM implementation

Depth of the program – Detail Knowledge

Objective of the Program

- a. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- b. To develop students' independent logical thinking and facilitate personality development.
- c. To prepare the students for seeking suitable careers in the field of marketing.
- d. To impart the knowledge about how to collect the data and interpret it.
- e. To develop among students Communication and Analytical skills

Unit No	Unit Title	Contents	Purpose Skills to be developed
01	Emerging CRM	Introduction: Evolution of Relationship as a Marketing tool, Emergence of CRM Practice/ Factors responsible for the growth of CRM. CRM Cycle, Importance of CRM Emerging CRM Introduction, Customer Development Process, customer Retention, Customer Retention Management, Reasons for Customer Switching and Strategies for Retention, Importance of customer retention, Customer Recall Management, Customer Recall Strategies CRM a Cost benefit analysis.	To identify CRM factors which are responsible for the growth of CRM and also emerging trends in CRM
02	CRM and I.T	eCRMan I.T Tool, e CRM in Business, Features of e- CRM, Technologies of E CRM, Important CRM Softwares—Oracle, Clarify, People Soft and My Sap CRM. Applications of e CRM,	To enable the students about eCRM and IT
03	Latest Development in CRM	Changing Roles of CRM , Customer Experience Management, Customer Profitability, Customer Classification based on Profitability, Customer Profitability as a strategic Management Tool, Customer Profitability and company Value, Customer Experience Management and Customer Profitability Management, Customer Lifetime Value	To get familiar withthe latest development in CRM
04	CRM Implementation Issues & People factor	CRM Implementation Issues : Challenges of CRM Implementation, Essentials of CRM Principle, Customer Satisfaction, Importance of Customer Satisfaction, Customer Expectation, Customer Perception. People factor in CRM— Customer Centric Organisational Structure, Employee Organisation Relationship, Employee Customer Orientation	To get acquainted about CRM implementation issues.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	14	Guest Lecture, Presentation of the students and also videos which are available on youtube	Videos on Youtube	N.A	Student Will understand the concept & Importance of CRM and also about emerging CRM
02	10	Field visit to IT industry Guest Lecture of IT Expert Case Study Method	Videos on Youtube	Report based on field visit to IT industry	Student will get in depth knowledge about eCRM, it's technologies and also various important softwares
03	10	Guest Lecture, Case Study Method, Group Discussion	Videos on Youtube	N.A	Students will get acquainted about the latest development in CRM
04	14	Guest Lecture, Case Study Method, Presentation	Videos on Youtube	N.A.	Students will understand about the challenges in implementing CRM and people factor in CRM

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Customer Relationship Management: Concept & Technologies	Francis Butle	Elseviar	Hungery
2	Customer Relationship Management : A Strategic Approach	LakshmanJha	Global India Publications Pvt Ltd.	New Delhi
3	Customer Relationship Management: A Global Perspective	Gerhard Rabb, RiadAjami, VidyaranaGargeya	Routledge	London
4	Customer Relationship Management:	JagdishSheth, AtulParatiyar	Tata Mc-Graw Hill	New Delhi

	Emerging Concepts, Tools, and Applications		Publication Company	
5	Customer Relationship Management: Concept, Strategy, and Tools	V.Kumar, Werner Reinartz	Elsevier	Hungary
6	Effective Customer Relationship Management	Amy Sauers	Cambria Press	New York
7	Customer Relationship Management	R.K Sungadhi	New Age International Publishers	New Delhi
8	Customer Relationship Management	Subhasish Das	Excel Books	New Delhi
9	Customer Relationship Management Concept & Cases	Alok Kumar Rai	Prentice Hall of India Private Limited,	New Delhi.
10	Customer Relationship Management,	S. Shanmugasundaram	Prentice Hall of India Private Limited,	New Delhi.

M. Com. Part I (Semester II)

Group H (Advanced Marketing) - Special Paper IV

Subject Name :-Service Marketing

Course code :-218

Objectives of the course

1. To train the students in the concept of services and a comparison skills between types of goods and types of services.
2. To familiarize students about how to design services mix with reference to product & price
3. To make students aware about how to design services mix with reference to promotion and distribution
4. To identify consumer perception and how to develop consumer trust, goodwill and loyalty.

Depth of the program – Detailed Knowledge

Objective of the Program

- d. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- e. To develop students' independent logical thinking and facilitate personality development.
- f. To prepare the students for seeking suitable careers in the field of marketing.
 - d. To impart the knowledge about how to collect the data and interpret it.
 - e. To develop among students Communication and Analytical skills

Unit No	Unit Title	Content	Skills to be developed
01	Introduction to Services	Meaning, Definition and Characteristics of Services, Types of Services, Core and Augmented Services, Difference between goods and Services, Relevance, changes and trends in the present growing service sector.	To develop understanding of the concept of services and a comparison skills between types of goods and types of services.

02	Designing Suitable Services Marketing Mix Part 1	Designing of Services Mix with reference to Product and Price: Service Development Strategies, The Service Delivery Process, Pricing of Services, Service Pricing Strategies	To develop analytical skills related to designing of Product Mix and pricing Mix strategies.
03	Designing Suitable Services Marketing Mix Part 2	Designing The service Mix with reference to Promotion and Distribution: Developing the Services Communication Strategy, challenges associated with the development of the services communication strategy Managing the firms physical evidence, the development of servicescapes, Managing the senses when developing services capes, Defining and Measuring Service Quality	To develop quality consensus of service delivery and to enable them to measure service quality and its flow of delivery of various networking channels.
04	Effective Management of Service Consumer	Managing Service Consumers, Managing Consumer Service Perceptions, Defining and Measuring Consumer Satisfaction. Customer Loyalty and Retentions	To develop skills in identifying consumer perception and how to develop consumer trust, goodwill and loyalty.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
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01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.
02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about Product Mix and Price Mix
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about Place Mix and Promotion Mix
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about various tools of Public Relation and also e-marketing promotion

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on

			Course
Unit – I	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – II	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – III	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.
Unit – IV	Class Test, Group Discussion, Presentation, Case Study, Home Assignment	Written Examination	N.A.

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Arun Kumar, Rachana Sharma.	Atlantic Publishers & Distributors	New Delhi
2	Marketing Management	Amar Jyoti	Gennext Publishers	New Delhi
3	Services Marketing Concepts Applications and Cases	M.K. Rampal and S.L. Gupta	Galgotia Publishing Co	New Delhi
4	Services Marketing	S.M. Jha	Himalaya Publishing House	Delhi
5	Services Marketing Text and Cases	Steve Baron and Kim Harris	MacMillian Business	London
6	Selling the invisible	Harry Beckwith	Business Plus	Boston
7	Services Marketing	Peter Mudie and Anjela Pierrie	Butterworth-Heinemann	Great Britain
8	Services Marketing Concepts Strategies and Cases	K. Douglas Hoffman and John E.G. Bateson	Cengage Learning	USA

M Com Part I (Semester II) Question Paper Pattern for University Exam

Common Paper Pattern for all subjects except Cost Accounting, Management Accounting and Financial Accounting papers.

Instruction for the students:

1. Question 1 and 6 are compulsory.

2. Answer any only three questions from Q no.2 to 5.

Q No	Compulsory/Choice	Nature of Question	Marks	Total Marks
Q1	Compulsory Question	MCQ	6 Marks	6 Marks
Q2	Write any three from Q2 to Q7	Long Answer Question	14 Marks	
Q3	Write any three from Q2 to Q7	Long Answer Question	14 Marks	
Q4	Write any three from Q2 to Q7	Long Answer Question	14 Marks	
Q5	Write any three from Q2 to Q7	Long Answer Question	14 Marks	42 Marks
Q6	Compulsory Question	Write any two short notes	6 Marks X 2Q	12 Marks

Total 60 Marks

Instruction for the Paper Setters:

1	Q2 to Q5 to have at least two parts.(2+10 or 6+6 or 3+9 or 4+8) as per requirement and suitability.
2	In Q6. Four short notes one from each chapter.
3	Q2 to Q5 Four Long answer questions from each chapter.
