



SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management

Master of Commerce (Semester III)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

(w.e.f. Academic Year-2020-2021)

CORE COMPULSARY SUBJECT

Subject: BUSINESS FINANCE

Course Code: 301

Total Credits: 04

Objectives:

1. To acquaint the students with corporate finance required for Indian Industries.
2. To make the students aware about the latest developments in the field of corporate finance.
3. To enable the students to understand the traditional theories of capitalization and dividend distribution practices.
4. To give detail exposure of working capital management practice of finance to students Skills to be developed:

Skills to be developed:

1. To make aware about role of corporate finance and time value of money.
2. To expose them financial planning of firms and steps involved in it.
3. Students shall learn and acquire knowledge of long term and short term sources of finance available in India.
4. Students will acquire skills about how to go for working capital management of firm.

| Unit No | Topic | No. of Lectures | Teaching Method | Course Outcome |
|---------|---|-----------------|---|--|
| 1 | Business Finance 1.1 Meaning, objectives, scope and importance 1.2 Time Value of Money: Need, Importance, Future value, Present value through discounted cash flow technique | 10 | Lecture, PPT, Group Discussion, Library Work, Assignment | Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money. |
| 2 | Strategic Financial Planning: 2.1 Meaning - objectives, assumptions, 2.2 Steps in financial planning 2.3 Estimating financial requirements of firm - limitations of financial planning 2.4 Capitalization - over capitalization, undercapitalization, 2.5 Theories of capitalization, 2.6 Estimating financial needs and Sources of finance. | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, | Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm. |
| 3 | Corporate Securities and Sources of Long term Finance: 3.1 Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages, Companies Act (Amendment) 2013 3.2 Creditor's securities- debentures: characteristics, classification, procedure of issuing debentures and Bonds. 3.3 Company Deposit 3.4 The dividend decision: Background of dividend policy, Theories of dividend, Trend in dividend distribution in India, Measures of dividend policy, dividend yield and dividend Payout | 14 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to learn the sources of finance to be tapped for running business successfully. |

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|---|--|-----------|--|---|
| 4 | Short Term Finance and Working Capital Management 4.1 Characteristics of short term finance – short term needs, 4.2 sources of short term finance, role of working capital, best management practices of working capital 4.3 Financing of working capital – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages. | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to apply best practice in working capital management. |
| | Total | 48 | | |

Recommended Books:

1. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International
2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.
3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad
4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House
5. Prasana Chandra, 'Financial Management: Theory and Practice'
6. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of corporate finance', Cengage Learning Private Limited, Delhi.

CORE COMPULSARY SUBJECT

Subject: RESEARCH METHODOLOGY FOR BUSINESS

Course Code: 302

Total Credits: 04

1. Objectives:

- a. To acquaint the students with the areas of Business Research Activities
- b. To enhance capabilities of students to conduct the research in the field of business and social sciences
- c. To enable students in developing the most appropriate methodology for their research studies
- d. To make them familiar with the art of using different research methods and techniques

| Unit No. | Unit Title | Contents | Skills to be developed |
|----------|--|---|--|
| 1 | Introduction to Business Research | Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology Ethics and Modern practices in Research: Ethical Issues in Research – Plagiarism, Role of Computer in Research, Application of Statistical software-. Introduction to SPSS | <ol style="list-style-type: none">i. To understand the nature, scope and Types of Researchii. To understand the basics of good research and research processiii. To understand various ethical issues and modern practices in research |
| 2 | Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling | Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem Review of Literature Hypotheses: Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & | <ol style="list-style-type: none">i. To understand the concept and techniques of Research Problemii. To understand various aspects and methods of testing of Hypothesesiii. To study the nature of Research design and Sampling |

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| | | Non-probability, Sampling Errors | |
| 3 | Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection: | Primary Data: Methods of Data Collection, Merits & Demerits Secondary Data: Internal & External Sources of Data Collection Factors influencing choice of method of data collection Designing of a questionnaire – Meaning, types of questionnaire, Stages in questionnaire designing, Essentials of a good questionnaire ,Schedule Measurement& Scaling: Meaning & Types of Measurement Scale, Classification of Scales Processing of Data: Editing, Coding, Classification & Tabulation. Analysis & Interpretation of Data: Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data | i. To gain the fundamental knowledge about Methods of Data Collection and formulating questionnaire ii. To understand the concept, type and classification of Measurement and Scaling iii. To understand the process of Analysis and Interpretation of data |
| 4 | Research Report and Mode of Citation & Bibliography: | Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries | i. To understand types and structure of Research Report ii. To study various aspects of mode of citation and bibliography |

Teaching Methodology:

| Topic No. | Total Lectures | Innovative Methods to be used | Film Shows and A.V. Application | Expected Outcome |
|-----------|----------------|---|---|---|
| 1 | 12 | Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study | Relevant You Tub Videos.PPT ,online Video, AV Application | Understanding of basic knowledge of Business Research, Research Process, ethical issues and modern practices in research. |

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|---|----|--|--|---|
| 2 | 12 | Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study | Relevant You Tub Videos.PPT ,online Video, AV Application ,Short film show | Learning the formulation of Research Problem, Hypotheses, Research Design and Sampling |
| 3 | 12 | Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study | Relevant You Tub Videos.PPT ,online Video, AV Application | Gaining knowledge of Sources of Data Collection Measurement & Scaling, Processing of Data |
| 4 | 12 | Lecture, PPT Presentation Poster Presentation, Group Discussion, Library visit ,Home Assignment ,Pre reading, Class discussion , library visit , internet resources ,students Seminar/Workshop , case study | Relevant You Tub Videos.PPT ,online Video, AV Application | Understanding the procedure of Research Report and mode of citation and bibliography |

References:

| Sr. No | Title of Book | Author/s | Publication | Place |
|--------|---|---|----------------------------------|-----------|
| 1 | Research Methodology-Methods & Techniques | C. R. Kothari | New Age International Publishers | New Delhi |
| 2 | Research Methodology | Dipak Kumar Bhattacharyya | Excel Books | New Delhi |
| 3 | Research Methodology-Methods & Techniques | Anil Kumar Gupta | Value Education of India | New Delhi |
| 4 | Research Methodology-Concepts and Cases | Deepak Chawla & Neena Sondhi | Vikas Publishing House Pvt. Ltd | New Delhi |
| 5 | Research Methods | Ram Ahuja | Rawat Publications, | Jaipur |
| 6 | Methodology & Techniques of Social Research, | P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas | Himalaya Publishing House | Mumbai |
| 7 | Legal Research and Writing Methods | Anwarul Yaqin | LexisNexis Butterworths | Nagpur |
| 8 | Business Research Methods, | Donald R. Cooper & Pamela S. Schindler | Tata McGraw- Hill Edition | New Delhi |
| 9 | Investigating the Social World-The Process and Practice of Research | Russell K. Schutt | Sage Publication | New Delhi |
| 10 | Business Research Methods | Alan Bryman & Emma Bell | Oxford University Press | New York |

SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)

Subject: ADVANCED AUDITING

Course Code: 303

Total Credits: 04

Objectives of the course

1. To enable the students to acquire knowledge of Auditing.
2. To Make appropriate application and uses of Auditing.

Depth of the program – Fundamental Knowledge

| Unit No. | Unit Title | Contents | Purpose Skills to be developed |
|----------|---|---|---|
| 1 | Introduction and Standard on Auditing | Auditing concepts. Basic principles governing an audit - Audit Programme - Vouching - Verification and Valuation. Overview of Standard setting process - Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. Brief study of Standards on Auditing issued by the ICAI. | <ul style="list-style-type: none">• Conceptual Understanding• To provide basic knowledge of auditing• Create awareness of Auditing and assurance standard |
| 2 | Audit of Limited Companies | Preliminaries to the audit of limited company - Audit of share capital transactions - Debentures and other transactions - Audit report with special reference to CARO 2003 - Profit and divisible profit - Dividends - Investigation. | <ul style="list-style-type: none">• To provide basics of audit of limited company• Conceptual Understanding |
| 3. | Audit Committee and Corporate Governance | Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - CEO/CFO Certification to Board - Report on Corporate Governance. | <ul style="list-style-type: none">• Conceptual Understanding of Corporate Governance• Conceptual Understanding of Audit Committee |
| 4. | Audit under Computerized Information | Special aspects of CIS Audit Environment - Need for review of internal control - Use of Computers for Audit purposes - | <ul style="list-style-type: none">• Conceptual Understanding CIS• Use of computer in audit program |

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|--|---------------------------------|--|--|
| | System (CIS) Environment | Audit tools - Test packs - Computerized audit programme. | |
|--|---------------------------------|--|--|

Teaching methodology

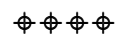
| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|--|--------------------------------|---|--|
| 1 | 12 | PPT, Seminars, Presentations, test, practical approach of auditing | PPT /Online Video | Project can be given on Auditing Standard | To develop the knowledge about auditing standard. |
| 2 | 12 | PPT, Seminars, Presentations, test, practical approach of auditing | PPT /Online Video | Make a Power point presentation Printout of the same, paste in Journal. | To know about the practice of Company Auditor |
| 3 | 12 | Case study, PPT | PPT /Online Video | Project can be given on corporate governance audit | Develop knowledge about Corporate Governance and audit committee |
| 4 | 12 | PPT, Seminars, Presentations, | PPT /Online Video | Collection of information about audit under CIS | Use of computer in audit |

Method of Evaluation

| Subject | Internal Evaluation | External Evaluation | Suggested Add on Course |
|------------|--|---------------------|--|
| Unit – I | Written Tests, Case Study , Home Assignment 40% | Written Exam 60% | Application of GST and Personal Tax planning |
| Unit – II | Written Tests, Group Discussion, Visit Report, Home Assignment 40% | Written Exam 60% | Online auditing course |
| Unit – III | Written Tests, PPT , Visit report, Assignment 40% | Written Exam 60% | NA |
| Unit – IV | Written Tests, Online Quiz, Home Assignment 40% | Written Exam 60% | NA |

References:

| Sr.No. | Title of the Book | Author/s | Publication | Place |
|--------|----------------------------------|--|----------------------|-----------|
| 1 | Practical Auditing. | Spicer and Peglar | S. Chand Publication | Delhi |
| 2 | Contemporary Auditing | Kamal Gupta | S. Chand Publication | Delhi |
| 3 | Auditing | R.C. Saxena | S. Chand Publication | Delhi |
| 4 | Auditing | Basu | Pearson Publications | Delhi |
| 5 | Auditing: Principles | Jagadish Prasad | S. Chand Publication | Delhi |
| 6 | Fundamentals of Auditing | S.K.Basu | Pearson Publications | New Delhi |
| 7 | Modern Internal Auditing | Anil Roy Chaudhary | Kamal Law House | Kolkatta |
| 8 | A Handbook of Practical Auditing | B.N. Tondon, S.sudharaman, S.Sudhaprabhu | S.Chand publications | New Delhi |



SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)

Subject: SPECIALIZED AUDITING

Course Code: 304

Total Credits: 04

Objectives of the Course

1. To understand the concept, need, importance, utility of Auditing in special field.
2. To develop the skills of students to face the modern world of Auditing.
3. To create awareness among the students to face the modern world of Auditing.

Depth of Knowledge: Advanced Knowledge

| Sr.No. | Title of the Unit | Content | Purpose skills to be developed |
|--------|---------------------------------|--|--|
| 1 | Audit Under Tax Laws | Tax Audit U/s 44 AB of Income Tax Act, 1961- Form 3 CA, 3 CB and 3 CD - Audit under GST Law - Steps to be taken by Auditor - Audit under GST Law – GST Audit Procedure | To understand need and importance of audit . To understand various concepts of Audit under GST |
| 2 | Internal Audit | Nature, Scope and Purpose of Internal Audit - Review of Internal Control - Areas of Internal Audit - Purchase, sale, cash, bank transactions - Internal Audit Report. | To understand need and importance of internal audit in an organisation |
| 3 | Audit of Banks | Salient features of enactments affecting Banks - Bank Audit, its approach Steps in Bank Audit - Checking of Assets and Liabilities - Scrutiny of Profit & Loss items - Audit Report of Banks - Long Form Audit Report | To know the need and importance of the audit in banks. To understand Process of audit in banks. |
| 4 | Audit of Co-operative Societies | Provisions of Maharashtra State Co-operative Societies Act 2013 and Multistate Co-operative Societies Act 2002. Special features of Audit of Cooperative Societies. Audit of) Co-operative Consumers Stores, 2) Salary earners Co-operative Society 3) Co-operative Housing Societies, 4) Urban Cooperative Credit Society. Audit Report of Co-operative Societies | To understand need and Importance of Auditing in co-operative sector. |

Teaching Methodology

| Topic No. | Total Lectures | Innovative Methods to be used | Film shows and AV applications | Project | Expected Outcome |
|-----------|----------------|--|--------------------------------|---|--|
| 1 | 12 | Guest lecture by eminent person from actual field work to get firsthand experience | PPT /Online Video | Project can be given on process of audit | Student must able to understand new concept of auditing |
| 2 | 12 | PPT Presentation on internal audit | PPT /Online Video | Make a Power point presentation Printout of the same, paste in Journal. | Student must able to understand process of internal audit |
| 3 | 12 | Visit to any bank for understanding concept of auditing in banks | PPT /Online Video | Project can be given on process of bank audit | Student must able to understand auditing in banks |
| 4 | 12 | Guest Lecture / visit to cooperative society | PPT /Online Video | Collection of information from internet/ actual field visit | Students should know the application of auditing in cooperative sector in country like India |

Method of Evaluation

| Subject | Internal Evaluation | External Evaluation | Suggested Add on Course |
|------------|--|---------------------|--|
| Unit – I | Written Tests, Case Study , Home Assignment 40% | Written Exam 60% | Application of GST and Personal Tax planning |
| Unit – II | Written Tests, Group Discussion, Visit Report, Home Assignment 40% | Written Exam 60% | Online auditing course |
| Unit – III | Written Tests, PPT , Visit report, Assignment 40% | Written Exam 60% | NA |
| Unit – IV | Written Tests, Online Quiz, Home Assignment 40% | Written Exam 60% | NA |

References:

| Sr.No. | Title of the Book | Author/s | Publication | Place |
|--------|---------------------------------------|---------------------------------|---------------------------------|-----------|
| 1 | Contemporary Auditing (Sixth Edition) | Kamal Gupta | Tata McGraw-Hill Publishing Co. | New Delhi |
| 2 | Auditing | R.C.Saxena Mrs. N. Padmalata | Himalaya publication | New Delhi |
| 3 | Fundamentals of Auditing | S.K.Basu | Pearson Publications | New Delhi |
| 4 | Modern Internal Auditing | Anil Roy Chaudhary | Kamal Law House | Kolkatta |

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|---|---|---|------------------------------|-----------|
| 5 | A Handbook of Practical Auditing | B.N. Tondon, S.sudharaman, S.Sudhaprabhu | S.Chand publications | New Delhi |
| 6 | Guidance note on Tax Audit U/s 44 AB of the Income Tax Act. | The Institute of Chartered Accountants of India | | New Delhi |
| 7 | GST Audit & Annual returns | Aditya Singhaniya | Taxman | New Delhi |
| 8 | GST Audit | CA Ashok Batra | Wolters Kluwer India pvt.Ltd | Pune |

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SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices)

Subject: Laws Relating to International Business

Course Code: 305

Total Credits: 04

1. Preamble

Since liberalization the global business is changing its nature. Globalized world has been witnessing enhancement in the business transactions with increasing interdependence and interactions among the states. Trans-border businesses are expected to be carried out with the objective of mutual benefits to the transacting nations. Manufacturing as well as service sector is expected to see sea change in its functioning. In such situation, the international business environment is supposed to be just and judicious. It should be encouraging as well as sound legal framework will be the need of the day. System should be capable of regulating the business transactions effectively and efficient dispute resolution mechanism should be in place. The present subject is aimed to sensitize the learners on all such legal aspects regulating international business and dispute resolution mechanism and make them equipped when they venture into international business.

2. Objectives of the Program:

1. To equip the students with the knowledge of Contemporary Business World across the globe.
2. To acquaint the students with basic principles of International Trade, Business and Dispute resolution mechanism.
3. To make students aware about International Business Environment and about transnational corporations.
4. To study the impact of international business environment on foreign market operations and India's response to these developments.
5. To develop independent problem solving skills and sensitize the students regarding suitable careers in international business.

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

Lectures: Each unit shall have equal weightage (i.e.12 Lectures)

| Unit No. | Unit Title | Contents | Purpose Skills to be developed |
|----------|----------------------|--|--|
| 1 | International Law: | <p>International Law: Meaning, Scope, Objectives, Nature and Development of International Law, Sources and Evidences of International Law, Codification of International Law, India and International Law, Distinction between Public International Law and Private International Law</p> <p>International Business: Meaning, Objectives and Nature and Scope, Drivers of International Business, Benefits of International Business, Difference between Domestic and International Business, Globalisation in India and International Trade, Modes of entering into International markets.</p> | <ul style="list-style-type: none"> Acquainting students with the Concept of International Law, international business. To understand the process of Globalisation in India and nature of international markets. |
| 2 | International Trade: | <p>International Trade: Origin and nature of International Trade, International Business Environment: Concept, Nature, Internal and external environment. Economic Environment, Technological Environment, Political and legal Environment, Global Environment, Physical Environment.</p> <p>Trans-National Corporations: Their rights, duties and Responsibilities under International Law</p> <p>Advantages and Disadvantages or Problems of International Trade, Free Trade (<i>Laissez – faire</i> policy), Protectionism, Tariff barriers, Impact of tariff, Non-Tariff barriers (NTB), Balance of Payments in International Trade (Provisions of the GATT, 1994), Role of National and International</p> | <ul style="list-style-type: none"> Acquiring conceptual and practical aspect of International trade, nature of Transnational Corporations and role of National and International law in International Trade and relevant International conventions. |

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| | | <p>Law in International Trade, Role of the United Nations in International Trade Law through the United Nations Commission for International Trade Law (UNCITRAL):</p> <ul style="list-style-type: none"> (i) International Sale of Goods and related transactions (ii) International Transport of Goods (iii) Construction Contracts (iv) International Payments <p>Brussels convention, 1968</p> | |
| 3. | International Business Law: Environmental issues and India's Foreign Trade | <p>International Business Law: Environmental issues and India's Foreign Trade -</p> <ul style="list-style-type: none"> (i) Environment Protection - Norms of International Environment Law – United Nations Conference – Stockholm, Nairobi Conference 1980 - Kyoto Protocol - Carbon Credit - Clean Development Mechanism - India's Response: Environment Impact Assessment Under Indian Environment Protection Act. (ii) India's Foreign Trade Policy: Objectives, Strategies and its Legal Dimensions, Provisions regarding Imports-Exports, Foreign Direct Investment (FDI) Policy in India, Export Promotion measures. | Acquiring conceptual and procedural knowledge of International Environmental law, Environment Impact Assessment, F.D.I. and Export Promotion measures, India's Foreign Trade Policy , |
| 4 | International Commercial Dispute Resolution Mechanism: | <p>International Commercial Dispute Resolution Mechanism:</p> <ul style="list-style-type: none"> • International Commercial Arbitration & Conciliation under UNCITRAL - Model Law • International Court of Justice and its Jurisdiction • Enforcement of Foreign Awards in India under UNCITRAL - Model Law | Identifying the Concept and Significance of International Commercial Dispute Resolution Mechanism: |

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| | | <ul style="list-style-type: none"> • International Court of Justice and its Jurisdiction • Enforcement of Foreign Awards in India. | |
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***All Acts / Rules / Conventions 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 International Law |
| Unit – II | Continuous Evaluation [Class Presentation (PPT) etc.] | Written Examination | Diploma in International Business |
| Unit – III | Continuous Evaluation (Seminar/Workshops etc) | Written Examination | Diploma in Import and Export |
| Unit – IV | Continuous Evaluation (Viva-Voce etc.) | Written Examination | Online Courses of International Commercial Dispute Resolution, MOOCS etc |

References:

- 1) Arun kumar Jain, “International Business - Competing in the Global Market”, Place-Charles Hill, Tata McGraw Hill, New Delhi.
- 2) M.L.Jhingan, “International Economics”, Vrinda Publications, Delhi.
- 3) Malcolm N. Shaw, “International Law”, Cambridge University Press, New Delhi, (2007).
- 4) V. K. Bhalla, S. Shiva Ramu, “International Business, Environment and Management”, Anmol Publication Pvt. Ltd., New Delhi. (2010).
- 5) Dr. Ram Singh, “International trade operations”, Excel Books, New Delhi, (2009).
- 6) Francis Cherunilam, “International Trade and Export Management”, Himalaya Publishing House, Mumbai, (2000).
- 7) Dr. S. P. Gupta, “International Law and Human Rights”, Allahabad Law Agency, Haryana, (2009).
- 8) Dr. S. R. Myneni, “International Trade Law”, Allahabad Law Agency, Haryana (2008).
- 9) Indira Carr, “International Trade Law”, Routledge, Abingdon, Oxon, (2014).
- 10) Macmillan, “International Banking Legal & Regulatory Aspects”, Macmillan India Ltd., Daryaganj, New Delhi, (2007).
- 11) Judith Evans, “Law of International Trade”, Old Baile Press, London, (2001).

- 12) Rajendra P. Maheshwari, “International Business”, International Book House Pvt. Ltd., New Delhi, (2011).
- 13) Dr. S. K. Kapoor, “International Law and Human Rights”, Central Law Agency, Allhabad, (2004).
- 14) K. C. Johsi, “International Law & Human Rights”, Eastern Book Company, Lucknow, (2006).
- 15) Study Material, Professional Programme on International Business-Laws and Practices (Module-3)- Website:www.icsi.edu

Suggested Web references:

1. Larry Dimatteo,”International Business Laws and Legal Environment”, Tailer and Francis,Routledge,(2016) (<https://www.ebooks.com/en-ag/95642011/international-business-law-and-the-legal-environment/larry-a-dimatteo/>)

| Sr. no | PPTs |
|--------|--|
| 1 | Ref.: https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf |
| 2 | h bDimatteo,”International Business Law and Legal Envhttps://www.slideshare.net/anuj4535/international-bussiness-law |
| 3 | https://www.slideshare.net/bearister2746/basics-of-international-business-law |
| 4 | https://www.slideserve.com/rocio/international-business-law |

SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices)

Subject: WTO – Norms & Practices

Course Code: 306

Total Credits: 04

Preamble:

Globalisation has made remarkable change in the Global business Scenario. The legal system regulating international business transactions are also expanding. World Trade organization and General Agreement Tariffs and Trade (GATT) are instrumental in regulating the global business transactions. Effective Disputes settlement mechanism ensures the parties adequate legal protection required in such transactions. Hence understanding the structure and functioning of WTO and GATT becomes imperative for the rising generations of the global business world.

Objectives of the Program: To understand purpose and scope of GATT & WTO and to study their legal framework and disputes settlement mechanism with basic insight into substantive law of these institutions.

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

Lectures: Each unit shall have equal weightage (i.e.12 Lectures)

| Unit No. | Unit Title | Contents | Purpose Skills to be developed |
|----------|---|--|--|
| 1 | Introduction to WTO: Historical Background | Introduction to WTO: Historical Background International Economic Relations before and after Second World War, Havana charter for International Trade Organizations (ITO), GATT to WTO – A Historical Overview: Protectionism, Formation of GATT, Objectives and Relevance of GATT at present, GATT Tariff Negotiations (from Geneva to Doha and beyond) | <ul style="list-style-type: none">• Acquainting students with the Concept of International Law, international business.• To understand the process of Globalisation in India and nature of international markets. |
| 2 | World Trade | World Trade Organization (WTO): | Acquiring conceptual and practical |

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|-----------|---|--|---|
| | Organization (WTO): | Basic Principles of the WTO Trading System, the Objectives, Functions and structure of WTO – Decision making - The WTO Agreement – Membership, Accession and withdrawals, current status of individual accession, WTO and Global Economic Policy making, Achievements of WTO. | aspect of International trade, nature of Transnational Corporations and role of National and International law in International Trade and relevant International convention. |
| 3. | Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994: | Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994: Preamble – General - Most favored Nation Treatment – (Art. – I) Schedules of concessions (Art. – II) National Treatment on International Taxation and Regulations (Art. – III), Special provisions relating to cinematograph films (Art.-IV), Freedom of Transit (Art.-V) Anti-dumping Agreement (Art. – VI) WTO Agreement on Agriculture – WTO Agreement on Textile and Clothing – WTO General Agreement on Trade in Service (GATS) – (i) WTO – International Trade and Human Rights – Trade and Environmental issues in the WTO – Developing Countries and WTO - India's Responses to WTO | Acquiring conceptual and procedural knowledge of International Environmental law, Environment Impact Assessment, F.D.I. and Export Promotion measures, India's Foreign Trade Policy , |
| 4 | The WTO Disputes Settlement Mechanism: | The WTO Disputes Settlement Mechanism: Elements of disputes settlement - Dispute Settlement Body - Procedure of disputes settlement - Appeals - Good offices, conciliation and mediation - The establishment of panels - Terms of reference of Panels, composition, functions and responsibility of panels – Adoption of Panel Reports – Implementation of Rulings. | To understand the Concept of Dispute Settlement Body along with its Procedure for disputes settlement and Implementation of Rulings. |

***All Acts / Rules / Conventions 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 International institutions in International Trade |
| Unit – II | Continuous Evaluation [Class Presentation (PPT)etc.] | Written Examination | Diploma in Regulatory Framework of World Trade Organisation. |
| Unit – III | Continuous Evaluation (Seminar/Workshops etc) | Written Examination | Diploma in International Trade and Human Rights |
| Unit – IV | Continuous Evaluation (Viva-Voce etc.) | Written Examination | Online Course on General Agreements on Trade and Services,MOOCS etc |

References:

- 1) R. K. Rangachari, WTO, Its Benefits, Misunderstandings, Agreements, Policies for the developing countries, Palak Publication, Mumbai.
- 2) Francis Cherunilam, International Trade and export Management, Himalaya Publishing House.
- 3) Autar Krishen Kaul, “Guide to the WTO & GATT”, Satyam Law International, New Delhi, 4th edition (2013).
- 4) Hema Garg, “WTO and Regionalism in World Trade”, New Century Publications, New Delhi, (2004)
- 5) Arun Goyal, Noor Mohd, “WTO in the New Millennium”, Academy of Business Studies, New Delhi.
- 6) K. D. Raja, “WTO Agreement on Anti-Dumping A GATT / WTO and Indian Jurisprudence”, Kluwer Law International, New Delhi. (2008).
- 7) Jayanta Bagchi, “World Trade Organisation – An Indian Perspective” Eastern Law House, New Delhi (2008).
- 8) Vibha Mathur, “WTO and India” New Century Publications, New Delhi, (2005).
- 9) Amrita Shahabadi, “World Trade Organisation”, APH Publishing Corporation, New Delhi, (2007)
- 10) Anne O. Krueger, “The WTO – as an International Organisation”, Oxford University Press, New Delhi (1998).

- 11) T. K. Bhaumik, "The WTO – A Discordant Orchestra" Sage Publications, New Delhi, (2006)
- 12) Bernard Hoekman, Aaditya Mattoo & Philip English, "Development, Trade, and the WTO" The World Bank, Washington, D.C., Atlantic Publishers & Distributors, New Delhi (2005)
- 13) Dr. S. R. Myneni, "World Trade Organisation", Asia Law House, Hyderabad (2012).
- 14) Palle Krishna Rao, "WTO Text & Cases", Excel Books, New Delhi (2005).
- 15) Peter Van Den Bossche, "The Law and Policy of the WTO: Text, Cases and Materials", Cambridge University Press, 4th Edn. (2018)
- 16) Michael Trebilcock, Robert Howse, etc., "The Regulation of International trade" Routledge, (2003)
- 17) Daniel Bethlehem, Donald McRae etc. (Editors), "The Oxford Handbook of International Law", Oxford University Press, U.K., (2009)

Suggested web references:

Articles/Books:

1. Overview of the WTO Agreements, (www.meti.go.jp > report > downloadfiles > 2010WTO)
2. The World Trade Organization 20 Years On: Global Governance by Judiciary, (Article by [Robert Howse](#)),
European Journal of International Law, Volume 27, Issue 1, February 2016, Pages 9–77, <https://doi.org/10.1093/ejil/chw011>
3. <https://fas.org/sgp/crs/row/R45417.pdf> (Book: World Trade Organization: Overview and Future Direction Updated December 6, 2019)
4. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=86068 ('The Future of the WTO' by [Kym Anderson](#))

| Sr. no | PPTs |
|--------|---|
| 1 | Ref.: https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf |
| 2 | https://www.slideshare.net/amnindersekhon/world-trade-organisation-63725377 |
| 3 | https://www.slideshare.net/jyothiish/world-trade-organisation-55507960 |
| 4 | https://slideplayer.com/slide/4486931/ (GATT Law and WTO: Basic Principles) |

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)**Subject: Cost Audit****Course Code: 307****Total Credits: 04****Level of Knowledge – Advanced****Objectives:**

1. To provide adequate knowledge to the students on Cost Audit Practices.
2. To acquaint students to understand the role and responsibilities of Cost Auditor
3. To familiarise the students how Cost Audit Report is prepared.

| Unit No | Unit Title | Contents | Skill to be developed |
|----------------|--|---|---|
| 1 | Introduction To Cost Audit | Cost Audit <ul style="list-style-type: none">• Meaning, Definitions, Objectives, Scope, applicability, Advantages & Limitations of Cost Audit• Differences between Financial Audit and Cost Audit.• Concepts of Efficiency Audit, Proprietary Audit, Social Audit & System Audit.• Study Of Companies (Cost Records And Audit) Audit Rules As Per The Latest Amendments | In depth Understanding of basic concepts of cost audit and its applicability in various areas |
| 2. | Cost Auditor | Cost Auditor <ul style="list-style-type: none">• Qualifications, Disqualifications, Appointment, Remuneration ,Removal, Rights, Duties, Responsibilities & Liabilities of Cost Auditor under Company Act 2013, Cost & Works Accountants Act. 1959 & other Statues as amended from time to time.• Status and Relationship of Cost Auditor with financial Auditor | In Depth Knowledge On Rights ,Duties, Responsibilities And Liabilities Of Cost Auditor |
| 3. | Cost Audit – Planning & Execution | Cost Audit – Planning & Execution <ol style="list-style-type: none">a. Planning of Cost audit: Familiarization with the Industry, The production process, system & procedure, List of Records Preparation of the Cost Audit Programme,b. Execution of Cost audit Verification of Cost Records, Evaluation of Internal Control | Knowledge to Conduct The Cost Audit Traditionally And Electronically |

| | | | |
|----|--------------------------|---|--|
| | | System, Audit Notes, Working Papers, Cost Audit in (EDP) Electronic Data Processing Environment & Challenges before Cost Auditor in EDP Environment. | |
| 4. | Cost Audit Report | Cost Audit Report <ul style="list-style-type: none"> Detailed Contents of the Report, Distinction between 'Notes' & 'Qualification' in the Cost Audit Report, Auditor's Observation & Conclusions. Preparation & Submission of Cost Audit Report Extensible Reporting Language (XBRL) & its Salient features. | Knowledge On Preparation Of Cost Audit Report. |

Teaching Methodology

| Sr No | No Of Lectures | Innovative Methods to be used | Films Shows and AV Applications | Project | Expected Outcome |
|-------|----------------|---|---------------------------------|---|--|
| 1. | 12 | PPT | You tube lectures. | Group discussion | Understand importance of cost audit |
| 2. | 12 | Guest Lecture by professionals. | | PPT | Understand the role and responsibility of cost auditor |
| 3. | 12 | Group discussion | | Visit to Costing Department or visit to Cost Auditor. | Able to prepare plan for cost audit |
| 4. | 12 | Study Published cost audit reports of various companies. Available on Google. | | | Able to understand how to draft Cost Audit Report. |

Methods of Evaluation

| Subject | Internal Evaluation | External Evaluation | Suggested AD-On Course |
|----------------------|---------------------|---------------------|--|
| For all Units | Multiple Choice | SPPU | Visit to industries and make a report on |

| | | | |
|--|---|--|-------------------------|
| | Questions, Written Test, Internal Examination, PPT based presentation group discussion assignment. Open book test poster presentations. | | the visit. Chapter 4 |
|--|---|--|-------------------------|

References

| Sr. No | Title of the Book | Author | Publisher | Place |
|--------|-------------------------------------|------------------------------|--|-------------------|
| 1 | Cost and Management audit hand Book | Study Material ICAI Kolkatta | Institute Of Cost Accountant Of India Kolkata | Kolkata |
| 2 | Cost and management Audit | Abhishek Gautamchand Jain | Himalaya Publishing House | New Delhi |
| 3 | Cost Audit Practice manual | CA Shrinivas Anand G. | Taxman's | New Delhi |
| 4 | Cost Audit and Management audit | Suxena And Vashist | Sultan Chand | New Delhi |
| 5 | Cost Audit and Management audit | A.R.Ramanathan | Tata McGraw-Hill | Noida |
| 6 | Cost audit | J.P. Berry | The Institute of Chartered Accountant of India | New Delhi |
| 9. | Efficiency auditing | Walley | Springer Nature Palgrave Macmillan | UK United Kingdom |

Web References

| Sr. No | Lectures | Films | PPTs | Articles | Others |
|--------|----------|-------|--|----------|---|
| | | | You Tube lecture videos are available on all these | | https://icmai.in www.globalcma.in |

| | | | | | |
|--|---|---|---------|--|--|
| | 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 | topics. | Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary | |
|--|---|---|---------|--|--|

Note: 100 % of marks are allotted to Theory only.

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)

Subject: Management Audit

Course Code: 308

Total Credits: 04

Objectives:

1. To acquaint the students with the knowledge of the techniques and methods of planning and execution of Management Audit.
2. To familiarise the students with the knowledge of corporate image.
3. To provide knowledge to students on operational audit.

| Unit No | Unit Title | Contents | Skill to developed |
|---------|--------------------------------------|---|---|
| 1 | Management Audit | <ul style="list-style-type: none">• Introduction – Definitions - Concept & Essentials of Management Audit• Difference between Financial Audit & Management Audit.• Objectives, Importance & Scope of Management Audit.• Benefits of Management Audit• Relationship with different types of Audits• Conflicts between Profit versus Value Maximisation Principle• Role of Management Accountant in Decision Making | In depth Understanding of fundamentals of Management audit. |
| 2. | Procedure of Management Audit | <ul style="list-style-type: none">• Preparation of conducting Management Audit ,Management Audit programme,• Reporting under Management Audit | Knowledge on Management Audit procedures |
| 3 | Areas of Management Audit | <ul style="list-style-type: none">• Corporate Service Audit,• Corporate Development Audit• Social Cost-Benefit analysis• Evaluation of.....<ol style="list-style-type: none">1. Consumer Services.2. Research and Development.3. Corporate culture.4. Human Resource Development. | Knowledge on different areas of Management audit |
| 4 | Operational Audit | <ul style="list-style-type: none">• Meaning & Concept of Operational Audit. Objectives, plan for Operational Audit.• Program for Operational Audit. Differences between Operational Audit and | Detailed Understanding of operational Audit |

| | | | |
|---|---------------------------------------|--|--|
| | | Management Audit <ul style="list-style-type: none"> Approaches, Methods, Evaluation, Recommendations and Reporting under Operational Audit. | |
| 5 | Evaluation of Corporate Image. | <ul style="list-style-type: none"> Meaning & Concept of Corporate Image. Sources of Corporate Image Evaluation of Corporate image. Impact of Corporate image on Business | In depth Understanding of corporate Image. |

Teaching Methodology

| Unit | No Of Lectures | Innovative Methods to be used | Films Shows and AV Applications | Project | Expected Outcome |
|------|----------------|---|---------------------------------|---------------------|--|
| 1. | 12 | PPT | You tube lectures | PPT | Understanding importance of management Audit |
| 2. | 08 | Guest Lecture By Professionals. | | Group Discussion | Understanding The Procedure Of Management Audit |
| 3. | 10 | Group Discussion | | Case Studies | Understanding Corporate Image In Management Audit |
| 4. | 10 | Study Published Management Audit Reports Of Various Companies. Available On Google. | | Assignment | Able To Understand Different Areas Of Management Audit |
| 5. | 08 | Study Of Operational Audit In Depth From CMA Cost And Management Audit. | | Poster Presentation | Help To Understand Operational Audit. |

Methods of Evaluation

| Subject | Internal Evaluation | External Evaluation | Suggested AD-On Course |
|----------------------|--|---------------------|---|
| For all units | Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc. | SPPU | Visit to industries and make a report on the visit. |

References

| Sr. No | Title of the Book | Author | Publisher | Place |
|--------|--|------------------------------|--|-----------|
| 1 | Cost And Management Audit | Abhishek Gautamchand Jain | Himalaya Publishing House | New Delhi |
| 2 | Cost Audit Practice Manual | CA Shrinivas Anand G. | Taxman's | New Delhi |
| 3 | Cost Audit And Management Audit | Suxena And Vashist | Sultan Chand & Company | New Delhi |
| 4 | Cost Audit And Management Audit | A.R.Ramanathan | Tata McGraw-Hill | Noida |
| 5 | Operational Auditing: Principles And Techniques For A Changing World (Internal Audit And IT Audit Book | Herman Merdoc | Kindle Publication | Amazon |
| 6 | Cost and Management audit hand Book | Study material ICAI Kolkatta | Institute of Cost Accountant of India Kolkatta | Kolkatta |
| 7. | The Corporate Image: Strategies of Effective Identity Programmes | Nicholas | Kogan Page; 2nd edition | Amazon |

Note: 100% Marks are assigned to theory only

| Web References Lectures | Films | PPTs | Articles | Others |
|---|--|---------------------------------|--|---|
| Lectures by field persons such as working executives from industries and practicing Cost & Management Accountants | You Tube films showing working of different industries. Discovery Turbo Channel | You tube lectures on all topics | Articles from the professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary | https://icmai.in www.globalcma.in |

SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)**Subject: Co-operative Credit System****Course Code: 309****Total Credits: 04****Objectives of the course**

- a. To acquaint and create awareness among the student with the concept of co-operative credit system
- b. To study the organizational set-up of co-operatives system
- c. To create awareness about the problems of rural credit system

| Unit No. | Unit Title | Contents | Skills to be developed |
|----------|--|---|---|
| 1 | Introduction to Rural Credit System | 1.1 Definition of Credit 1.2 Importance of Agricultural credit 1.3 Features of credit 1.4 Types of Credit 1.4.1 Short Term credit 1.4.2 Medium Term Credit 1.4.3 Long Term Credit 1.5 Need of Institutional Credit & limitations of Credit System. | 1. To understand the meaning and importance of agriculture credit 2. To know the types of credit 3. To understand the need for credit institutions 4. To know the limitations of institutional credit system |
| 2 | Structure of Credit Co-operatives | 2.1 Federal Credit Co-operatives 2.2 Integration of Short Term, Medium Term and Long Term Credit, its advantages and disadvantages | 1. To understand the structure of co-op. credit system. 2. To understand the advantages & disadvantages of integration of short term, medium term & long term credit |

| Unit No. | Unit Title | Contents | Skills to be developed |
|----------|---|--|---|
| 3. | Agricultural & non- Agricultural Co-operatives | 1.1 Functioning of Agricultural Credit Co-operatives- PACS 1.2 District Central Co-operative Bank-DCC Banks | 1. To create awareness among the students about agricultural & non agricultural co-operative societies functioning in India |

| | | | |
|----|--|---|---|
| | | 1.3 State Co-operative Banks 1.4 Working of Urban Co-operative societies 1.5 Salary Earners Co-operative Credit Societies 1.6 Other Non Agricultural Credit Societies | |
| 4. | Rural Co-operative Banking System | 4.1 Need and objectives of rural co-operative banks 4.2 Formations 4.3 Functions of rural co-operative banks 4.4 Sources of finance 4.5 Performance of rural co-operative banks 4.6 Problems and prospects of rural co-operative banks | 1. To understand the need & objectives of rural banking system. 2. To know the procedure of formation of co-op. banks 3. To understand the functions of co-op. banking sector |

Teaching Methodology

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|--|--------------------------------|--------------------------------|---|
| 1 | 12 | Class room discussion | ---- | ----- | Conceptual clearance about agricultural credit and its need |
| 2 | 12 | Class room discution and group disscussion | ----- | Report on the group discussion | Better understanding about short term, medium term and long term agricultural credit |
| 3 | 12 | Visit to Agricultural and non-agricultural credit societies. | ----- | Report on the visit made | Enhanced understanding about conditions of agricultural and non-agricultural credit societies |
| 4 | 12 | Class room lecture, discussion and visit rural co-operative bank | ----- | Report on the visit made | Better understanding about rural co-operative bank |

SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)

Subject: Co-operative Banking System

Course Code: 310

Total Credits: 04

Objectives:

1. To understand the operational process of disbursement of loans and advances
2. To understand the supervisory role of Maharashtra State Co-operative Bank
3. To make student familiar with the role of NABARD and RBI
4. To make them aware of the cooperative movement and inculcate co-operational attitude among them

| Unit No. | Unit Title | Content | Purpose/Skills to be developed |
|----------|--|--|---|
| 1 | Advancing of Credit | Need of advances: 1.1 Criteria for advances 1.2 Procedures, Types and Disbursement of Crop Loan system, Kisan Card, etc. 1.3 Advances to priority sector schemes 1.4 Overdues follow up 1.5 NPA Concept and norms | <ol style="list-style-type: none">1. To understand the need of advances in co-operative sector.2. To understand the criteria for advancing the loans3. Disbursement of crop loan, kisan card etc.4. To understand the process of advancing credit to priority sector.5. To understand the concept of NPA in relation to agriculture sector.6. To study the system of recovery of NPA |
| 2 | Maharashtra State Co-operative Bank (Apex Bank) | Maharashtra State Cooperative Bank: 2.1 Objectives of M.S. Cooperative Bank 2.2 Functions and Working 2.3 Role of M.S. Cooperative Bank in the development of State Co-operative movement 2.4 Progress, Problems and Prospects of M.S. Cooperative Bank | <ol style="list-style-type: none">1. To understand objectives & functions of M.S. Co-operative bank.2. To study the role of M.S. Co-operative bank in development of state co-operative movement.3. To understand the problems in functioning of M.S. Co-op. Bank4. To study future prospectus & reinforcement of MS Co-op. Bank |

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|----------|--|--|--|
| 3 | National Bank for Agricultural and Rural Development (NABARD) | National Bank for Agricultural and Rural Development (NABARD) 3.1 Historical background, Organization and Functions 3.2 Role of NABARD in Agricultural finance and rural Development in India. 3.3 Procedure and norms of finance and refinance 3.4 Performance and evaluation of NABARD 3.5 Need to enhance the scope of NABARD | 1. To study objectives, functions of NABARD 2. To understand organizational set up of NABARD 3. To evaluate the role of NABARD in agricultural finance & rural development in India 4. To understand the finance & refinance activities of NABARD |
| 4 | Institutional Support to Co-operative Credit | Institutional Support to Co-operative Credit 4.1 Role of RBI in Co-operative credit 4.2 RBI funding to Co-operative credit 4.3 National Federation of State Co-operative Banks 4.4 National Co-operative Agriculture & Rural Development Banks Federation Ltd. | 1. To understand the role of RBI in co-op.credit 2. To understand the role of national federation of state co-op. Banks 3. To understand the role of National federation of agricultural & rural development banks |

Teaching Methodology

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|---|--------------------------------|---|--|
| 1 | 12 | Group discussion | -- | Report on group discussion | Awareness & understanding about advances |
| 2 | 12 | Class room discussion | --- | ----- | Awareness & understanding about M.S.Co-operative banks functioning, role, and its problems |
| 3 | 12 | Class room presentations & group discussion | AV available on Internet | Report on group discussion, presentations and visuals | Clear concept of NABARD |
| 4 | 12 | Group discussion and class room presentations | ----- | Report on group discussion, presentations | Awareness about RBI role for support of state co-operative banks |

Recommended Books:-

1. Krishnaswami O.R.- Co-operative audit, National Council for Co-operative training, New Delhi.
2. N.L.Ghorpade- Co-operation and Rural Development
3. Dutt and Somsundaram- Indian Economy
4. Samiuddin- Co-operative farming & its impact on Rural Industrialization, Aligarh
5. Samiuddin- Scope & Problems of Co-operative in India, Alighr
6. Kamat G.S- New Dimension pf Co-operative Management, Himalaya Publishing
7. Khandelwal M.C. – Co-operative Audit, Patiyala Pustak Bhandar, Jaipur
8. S.L.Goyal- Principles, Problems, and Prospects of co-operative administration, Sterling publishing pvt.Ltd,Jalandhar
9. K.K.Taimani- Co-operative organizations and Management
10. G.S.Kamat- New dimentions of Co-operative Management
11. G.S.Kamat- Cases in co-operative Management

Journals:

1. Journal of Rural Development, Hyderabad (Rajendranagar)
2. Journal of Co-operative Perspective, Pune.
3. The Indian Journal of Commerce, New Delhi.
4. Journal of Sahakari Maharashtra, Pune



SPECIAL ELECTIVE SUBJECT - GROUP E (BUSINESS PRACTICES & ENVIRONMENT)

Subject: Entrepreneurial Behavior

Course Code: 311

Total Credits: 04

Objectives of the Course:

- a) To develop understanding of entrepreneurial environment amongst the students.
- b) To motivate students to be in the modern values of entrepreneurship.
- c) To motivate students to enhance their entrepreneurship competencies.

| Unit No. | Unit Title | Contents | Skills to be developed |
|----------|---|---|--|
| 1 | Entrepreneurship and Entrepreneurship Training | Entrepreneurship and Entrepreneurship Training: Meaning and features of Entrepreneurship, Entrepreneurial Qualities, Assessing Potential Entrepreneurship- Tools and Techniques Used For Behavioral Tests. Entrepreneurship Training: Objectives, Needs and Significance, Training Components, Training Methodologies. | i. To understand what is entrepreneurship and what are its features, qualities. ii. To know the tools and techniques in behavioural test. iii. To study the objectives, requirements to become entrepreneur and the types of training methodologies to become successful entrepreneur. |
| 2 | Development of Achievement Motivation | Development of Achievement Motivation: Sources of Development of Achievement- Skills required for effective Entrepreneurship Development- Entrepreneurship Problems- Beliefs and Attitude- Limitations. | i. To understand the sources of development of achievement and what are the skills required to become effective entrepreneur. ii. To study the problems faces by the entrepreneur with its beliefs and attitudes along with its limitations. |
| 3 | Promoting Entrepreneurship | Promoting Entrepreneurship: Need and Importance of Trainer- Motivator, Skills and Qualifications of Trainer. Motivator- Need and Significance to Boost Training Support. | i. To understand the meaning of promoting entrepreneurship. ii. To study the need and importance of trainer, his qualifications. iii. To understand the concept of boost training support with its components to enhance the effectiveness in entrepreneurship. |

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| 4 | Business Opportunity Guidance | Business Opportunity Guidance: Importance and Relevance of Business Opportunity- Process of identifying and assessing business opportunity- Selection of business opportunity- new trends in the service sector- scope for entrepreneurship in the service sector- market survey tools and techniques. | i. To understand what is opportunity in business, how to identify the opportunity and how to achieve the goals and objectives. ii. To understand the importance of business opportunity process from its origin like from identification of business opportunity, its assessment, execution. iii. To study the scope and opportunities of entrepreneurship in specifically service sector with the help of market survey and the requirement of the society in availing various types of services. |
|---|--------------------------------------|--|--|

Teaching Methodology

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|---|--|---|--|
| 1 | 12 | Pre reading, Class discussion, examples from real life through newspapers that how to become successful entrepreneur. | You Tube Video and PPTs on the explanation of requirements to become entrepreneur and entrepreneurship and its training. | Small projects to be assigned to students in individual or group to practically understand to study entrepreneur and entrepreneurship and its training. | Understanding of basic knowledge of entrepreneur and entrepreneurship with entrepreneurship training with the help of real life examples. |
| 2 | 12 | Study on the literature, newspapers, case studies of development of motivation, to study the required skills with problems and limitations of entrepreneurship with examples. | You Tube Video on development of motivation of entrepreneurship with case studies. | Project Report on the motivation in entrepreneurship, skills required, problems faced by the entrepreneurship, shortcomings, environmental factors etc. | Understanding of knowledge on development in entrepreneurship, problems faced by them and to develop a roadmap that how to overcome on these problems to become successful entrepreneur. |
| 3 | 12 | Guest Lectures on Promoting entrepreneurship to motivate the students. | You Tube Videos and PPTs on promoting entrepreneurship, skills of trainer etc. | Detailed Project Report on needs, importance of trainer and boost training support to enhance entrepreneurship. | Developing understanding in students about the need and importance of trainer in entrepreneurship to develop |

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|---|----|--|--|---|--|
| | | | | | qualities and capacities to face contingencies in upcoming entrepreneurs. |
| 4 | 12 | Study on various Government schemes on the creation and development of new entrepreneurs in the country. | PPT Presentations and You Tube videos on workings various Government Schemes, facilities, training to the entrepreneurs. | Projects assigned to the students to study of various Government entrepreneurship schemes by visiting District Industrial Center (DIC), MITCON. | Practical understanding to students to get knowledge on the various schemes run by the Government to the new, young entrepreneurs in various sectors by providing various facilities like training, funding, subsidy, plant visit, project finance their procedure of execution, importance or viability of the project. |

References:-

1. S.S. Nadkarni- Developing New Entrepreneurs –EDII Ahmedabad.
2. N. P. Singh- Entrepreneurs V/s Entrepreneurship- Asian Society for ED.
3. Desi Vasant- Dynamics of Entrepreneurial Development and Management- HPH.
4. Khairka S.S. - Entrepreneurial Development- S. Chand & Co. New Delhi.
5. Moharana Drant Desai- Entrepreneurship Development- RBSA Publishers, Jaipur.
6. Paul Jose, Kumar N. Paul T.M. - Entrepreneurship Development. HPH, New Delhi.
7. Saini J. S., Rathore B. S. - Entrepreneurship Theory and Practice.



SPECIAL ELECTIVE SUBJECT - Group E (Business Practices & Environment)

Subject: Entrepreneurship

Course Code: 312

Total Credits: 04

Objectives of the Course:

- a) To expose the students in the various aspects of entrepreneurship.
- b) To enable the students to do SWOC analysis of entrepreneurship as careers options.

| Unit No. | Unit Title | Contents | Skills to be developed |
|----------|--|---|---|
| 1 | Challenges in Entrepreneurship Development | Challenges in Entrepreneurship Development: Dot com entrepreneurship, Role of Government in entrepreneurship development- Research and Development Technology for commercialization- Science technology and entrepreneurship development. | <ul style="list-style-type: none">i. To understand the challenges in entrepreneurship.ii. To know the role of Government in entrepreneurship development.iii. To study the R&D technology for development of entrepreneurship. |
| 2 | Specialized Institutions Involved in Entrepreneurship Development | Specialized Institutions Involved in Entrepreneurship Development: District Industrial Centre (DIC), Maharashtra State Financial Corporation (MSFC), Small Industries Development Bank of India (SIDBI), Industrial Finance Corporation of India (IFCI), Small Industries Service Institute (SISIs), Industrial Development Bank of India (IDBI), Maharashtra Industrial Development Corporation (MIDC), Maharashtra Centre for Entrepreneurship Development (MCED), Maharashtra Industrial Technical Consultancy Organization (MITCON). | <ul style="list-style-type: none">i. To understand thoroughly the role of specialized institutions in the entrepreneurship development.ii. After study of each specialized institutions the students will be able to understand the functions or guidelines of Government w.r.t. specialized institutions. |
| 3 | Creativity and Innovation | Creativity and Innovation: Meaning and Importance- Role of developing new business markets, Creativity in problem solving. | <ul style="list-style-type: none">i. To understand the concept of creativity and innovation.ii. To know the role creativity and innovation of developing new business.iii. To understand how the creativity and innovation help to grow or develop entrepreneurship in various sectors according to availability of |

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|---|----------------------|---|--|
| | | | resources, market etc. iv. To study the problems solving skills through creativity and innovation. |
| 4 | Business Plan | Business Plan- Meaning, Importance, Contents of business plan, Preparation of business plan. | i. To understand what is business plan in detail with its importance in entrepreneurship. ii. To understand the contents of business plan in preparation considering its SWOT analysis. |

Teaching Methodology

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|--|---|---|---|
| 1 | 12 | Guest Lectures should be arranged to discuss on the various challenges in entrepreneurship development. Role of Government. | You Tube Video and PPTs on the explanation of various challenges to be faced in entrepreneurship development. Role of Government. | Detailed report / project assigned to students to find the challenges of entrepreneurship development in various sectors or industries. Role of Government in entrepreneurship development. | Understanding of entrepreneurship development. Challenges faced by the entrepreneurs in the Globalization era. The role of Government in entrepreneurship development. How the information and technology helps in entrepreneurship development. |
| 2 | 12 | Guest Lectures, Study on the Government Reports, newspapers, to study the role of specialized institutions in entrepreneurship development. | You Tube Video on PPTs on the explanation of specialized institutions role involved in entrepreneurship development. | Project Report on the study of each specialized institution to study the role or functions of each institution in the entrepreneurship development. | Understanding the knowledge on each specialized institutions formed by the Government. And how these institutions help the new entrepreneurs or startups and existing entrepreneurs to develop their business. |
| 3 | 12 | Creative thinking, Imagination, preparation of new business model, marketing strategies, research and development, exhibitions to be arranged under the guidance of experts in the respective field/ area. | You Tube Videos and PPTs on promoting business, creativity and innovation, idea generation, identification of market, etc. | Projects or demonstrations assigned to the students to study on creative thinking and innovation. | By arranging and developing creative thinking and innovation, imagination, new business models, R & D , strategy development skill, exhibitions will help the students to think out of the box and it will helps to the birth of new entrepreneur/ start up or development of entrepreneurship. |

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|---|----|---|---|---|--|
| 4 | 12 | Guest lectures should be arranged to discuss with the students, how to prepare business plan, priority in business plan, requirement of resources, allocation of resources etc. | You Tube Videos and PPTs on new business plan includes contents and preparation of business plan. | Projects assigned to the students to prepare hypothetical business plan with the limited resources, ask them to show how to utilize resources at optimum level. | Practical understanding to students on preparation of business plan with hypothetical situation to create interest and think 360 degree level of business. |
|---|----|---|---|---|--|

References:-

1. S.S. Nadkarni- Developing New Entrepreneurs –EDII Ahmedabad.
2. N. P. Singh- Entrepreneurs V/s Entrepreneurship- Asian Society for ED.
3. Desi Vasant- Dynamics of Entrepreneurial Development and Management- HPH.
4. Khairka S.S. - Entrepreneurial Development- S. Chand & Co. New Delhi.
5. Moharana Drant Desai- Entrepreneurship Development- RBSA Publishers, Jaipur.
6. Paul Jose, Kumar N. Paul T.M. - Entrepreneurship Development. HPH, New Delhi.
7. Saini J. S., Rathore B. S. - Entrepreneurship Theory and Practice.



SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)**Subject: Human Resource Management****Course Code: 313****Total Credits: 04****Objectives:**

1. To understand the basic concepts of Human Resource Management and changing role of HRM in business.
2. To impart adequate knowledge and analytical skills in the field of HRM, HRP and development, Recruitment and Selection Process.
3. To understand the concepts of Training and Development, Performance Appraisal and Merit Rating.
4. To expose the students to the concept, significance and uses of the concepts like Retirement/ Retrenchment Strategies and Recent Trends in HRM
5. To know the concept of Competency mapping
6. To understand the E-HR and recent trends in Human Resource management.

Depth of the program – Fundamental Knowledge

| Unit No. | Unit Title | Contents | Purpose skills to be developed | Lectures Allotted |
|----------|--|--|---|-------------------|
| 1 | Human Resource Management- An Overview | 1.1 Introduction to Human Resource Management: Meaning & Definition, Concept, Approaches, Functions. 1.2 Challenges of Human Resource Management in changing business scenario. 1.3 Human Resource Environment: Technology and Structure, Network Organization's, Workforce Diversity, 1.4 HRM- Dual Career Employees, Employee Contract/ Leasing Global Competition, WTO and Labour Standards | <ul style="list-style-type: none">▪ To understand the meaning, definition and concepts of HRM and get the knowledge about the approaches, functions and challenges of HRM in changing scenario of the business.▪ Get well acquainted with human resource environment -technology and structure, network organisations, workforce diversity▪ To understand the, dual career employees, employee Contract/ leasing, Global Competition, , WTO and Labour Standards. | 12 |
| 2 | Human Resource Planning and Development | 2.1 Objectives, Need and Estimation 2.2 Recruitment: Definition, Sources and Policy 2.3 Selection: Definition, Process and assessment, Interview and Inductio. | <ul style="list-style-type: none">▪ To understand the objectives of HRP and development.▪ To make students able to find the need and estimation of HRP and development.▪ Get well acquainted with the concept of | 12 |

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| | | <p>2.4 Retention of Manpower, Succession Planning.</p> <p>2.5.Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off.</p> | <p>recruitment and selection process with the retention of manpower and succession planning</p> | |
| 3 | Training and Development, Performance Appraisal and Merit Rating | <p>3.1 Training : Meaning Purpose, Importance, Benefits Training Process and Methodology</p> <p>3.2 Methods of Training, Evaluation and Feedback</p> <p>3.3. Competency mapping,: meaning, benefits of competency mapping, 9 box tool of HR, Model,</p> <p>3.4 Performance Appraisal : Definition, Methods, Result Based Performance,Appraisal Errors, Ethics in Performance Appraisal, 360 Degree Feedback.</p> <p>3.5 Merit Rating – Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation</p> | <ul style="list-style-type: none"> • To understand the meaning and Purpose of Training, Importance, Benefits, Training process and methodology and Develop ability to compare training and aids, evaluation of training programmes • To understand the meaning and benefits of Competency mapping and also know the model. <ul style="list-style-type: none"> ▪ To make the students know about the concept of and methods of performance appraisal and result based performance. ▪ To be understand the difference between errors and ethics in performance appraisal and 360 degree feedback. ▪ To be well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation. | 12 |

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| 4 | Recent Trends in HRM | <p>4. 1E- HR- meaning, organization, Benefits and cost of E-HR and Future of E-HR, Digitized rewards and recognition, Online skill assessments, Biometric time tracking and security</p> <p>4.3 Recent Trends in HRM after covid 19 : Workplace Diversity, Flexi time, Work from Home, Virtual Work, Artificial Intelligence, Productivity of HR process,</p> | <ul style="list-style-type: none"> ▪ To understand the meaning and concept of retirement, resignation, discharge, dismissals, suspension of an employee and Layoff. ▪ To know the concept of E-HR, there benefits, Cost effect and what is future of E-HR ▪ Get knowledge about the new trends in HRM development of technology HRM also change work culture, workplace, talent management, motivational approaches, learning Management System, d, Flexitime, Work from Home, Virtual Work, Artificial Intelligence (Workforce), Productivity of HR process, digitized rewards and reconition, online skill assessment, Bio metric time tracking and security etc. | 12 |
|----------|-----------------------------|---|--|-----------|

Teaching Methodology:

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|--|--|--|--|
| 1 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, | <p>Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.</p> <p>https://youtu.be/6VTZb4Hn5vA</p> | <ul style="list-style-type: none"> ▪ Evaluate the place of Human Resource Management in the Indian context. ▪ Project on analysis of one company and its policy regarding female employees in the workforce. | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of Human Resource Management, its Concept, Approaches, Functions ▪ Can identify that the HRM is profession or not. ▪ Able to cope with the concept Human Resource Environment. |

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| | | Case study, Jigsaw reading, Practical based learning | | | <ul style="list-style-type: none"> Place of female employee in the organisation. Identify the changing Role of Human Resource Management. |
| 2 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels | <ul style="list-style-type: none"> Project on recruitment and selection process of one company. Fieldwork on retention of manpower and succession planning. | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> The Objectives of Human Resource Planning and Development. Need and Estimation for Human Resource Planning and Development. Can understand the recruitment and selection process. Understand the concept of Retention of Manpower, Succession Planning. |
| 3 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels | <ul style="list-style-type: none"> Evaluate the roll of Training and Development and performance appraisal. Project work on training methods adopted by companies. | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> Understand the Basic Concept and Purpose of Training, Importance, Benefits, Training process and methodology. Able to differentiate the various methods of Training and Aids, Evaluation of Training Programmes. Identify the changing Role of performance appraisal and result-based performance with the new concepts like errors, 360 Degree Feedback. Able to identify the concept of merit rating, job Evaluation, Job Enlargement, Job Enrichment, Job |

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| | | | | | Rotation. |
| 4 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels | <ul style="list-style-type: none"> ▪ Case study of one company, which follows the policy of Retirement, Resignation, Discharge, Dismissal, Suspension and Lay off. ▪ Project on the new trends in HRM e.g. Work from Home, Artificial Intelligence (Workforce). | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Kinds of Retirement, Resignation, Discharge, Dismissal, Suspension, Lay off. ▪ Identify the recent trends in HRM ▪ |

Methods of Evaluation:

| Unit | Internal Evaluation | External Evaluation | Suggested Add on Courses |
|------|-----------------------|--|--|
| I | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| II | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| III | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| IV | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |

RECOMMENDED BOOKS

- 1) Human Resource Management - Garry Dessler
- 2) Human Resource Management - R S Dwiwedi
- 3) Human Resource Management - V P Michael
- 4) Human Resource Management - Mirza and Saiyadin
- 5) Managing Human Resource - Arun Monappa
- 6) Strategic Human Resource Management - Charles R. Green

- 7) Strategic Human Resource Management – Kandula
- 8) Strategic Human Resource Management - Jeffery B. Mello
- 9) Personnel & Human Resource Management - Robert Mat & Jhon Jackson
- 10) Dynamics of Personnel Administration - Dr. Rudrabasavraj
- 11) Personnel & Human Resource Management- A. M. Saxena
- 12) Manushyabal Vyavasthapan Va Audyogik Sambandha- Dr. Madhavi Mitra.
- 13) Human resource Management in Modern India (Concept and Cases)= Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication

14) Web reference

<https://www.youtube.com/user/cecedusat>

<https://www.swayamprabha.gov.in>

<http://cec.nic.in/cec>

<https://mhrd.gov.in/e-content>

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)**Subject: Organizational Behaviour****Course Code: 314****Total Credits: 04****Objectives:**

1. To make the students understand various concepts of organization behaviour
2. To provide in depth knowledge about process of formation of group behaviour in an organization set up
3. To know the motivational process and emotional intelligence.
4. To understand the concept of stress and conflict and effects of work culture

Depth of the program – Fundamental Knowledge

| Unit No. | Unit Title | Contents | Purpose skills to be developed | Lectures Allotted |
|-----------------|---|---|--|--------------------------|
| 1 | Introduction to Organizational Behaviour | 1.1 Definition and Objectives of Organizational Behaviour. 1.2 Conceptual Study of Organizational Behaviour. 1.3 Role of Information Technology in Organization. 1.4 Impact of Globalization on Organizational Behavior 1.5 Five Model of Organizational Behavior | <ul style="list-style-type: none">▪ To understand the meaning, definition and concepts of OB and get the knowledge about the study and dimensions of OB▪ To understand the well acquainted organizational environment - technology and structure, network organizations, and global impact on OB. | 12 |
| 2 | Organizational Designs , Culture Personality & Attitudes | 2.1 Horizontal Network and Virtual Designs. 2.2 Definition and Characteristics of Organizational Culture. 2.3 Creating and Maintaining Culture. 2.4 Meaning of Personality,,Attributes of Personality | <ul style="list-style-type: none">▪ To understand Networks and designs followed in OB▪ To know the detail knowledge about Organizational Culture▪ To understand the well acquainted | 12 |

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| | | 2.5 Dimensions of Attitude, Attitude Change 2.6 Job Satisfaction, Outcomes of Job Satisfaction | with the concept Personality and its dimensions. ▪ To understand Concept, Changes and Outcomes from Job Satisfaction | |
| 3 | Motivational processes & Emotional Intelligence | 3.1 Meaning of Motivation, Types of Motives motivational Process, 3.2 Vroom's Expectancy Theory of motivation 3.3 Emotional Intelligence- meaning, Characteristics 3.4 Importance of Emotional Intelligence in the Workplace | ▪ To understand the meaning and Types of Motives ▪ To make the students know about the theory of Vroom's Expectancy ▪ To be understand the Concept and characteristics of Emotional Intelligence ▪ To be well acquainted with Emotional intelligence in the Workplace | 12 |
| 4 | Stress And Conflict, Groups & Teams | 4.1 Meaning & Causes of Stress, The Effects of Stress 4.2 Managing Stress 4.3 Concept of Conflict, Types of conflict, Work-life Balance. Extra Organizational, Organizational Group and Individual 4.4 Concept of Groups, Types of Groups 4.5 Concept of Team, Types of Teams and Team Building 4.6 Aspects of cross functional team | ▪ To understand the meaning and Causes of Stress ▪ Get detail knowledge about the Conflict ▪ To be understand Concept and Types of Group and Team building | 12 |

Teaching Methodology:

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|---|---|---|--|
| 1 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.E-content developed by teacher https://www.youtube.com/watch?v=oLjddOh1jZU | <ul style="list-style-type: none"> ▪ Evaluate the place of Organizational Behaviour in the Indian context. ▪ Project on analysis the effects of covid 19 on OB | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of organizational Behaviour ▪ Able to cope with the role of technology in organization . ▪ Describe the theoretical and conceptual framework of Organizational Behavior ▪ Analyze the impact of globalization on OB |
| 2 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case | | <ul style="list-style-type: none"> ▪ Case study of company for know the characteristics of organizational culture. ▪ Project on various Dimensions of attitude. ▪ Research on job satisfaction of Govt./Semi Govt./Private | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The explain the horizontal and virtual designs ▪ Understand the characteristics organizational culture. ▪ Identify the process of impression management, define the concept of Personality. ▪ Explain the attributes of |

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| | | study, Jigsaw reading, Practical based learning | | sector employee. | personality and various dimensions of attitude. |
| 3 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | https://www.youtube.com/watch?v=I66gRKVdSRg&t=28s https://www.youtube.com/watch?v=7uQs1NxluKE | 3.5 Survey on employees Motivation factors 3.6 Case study of one company for motivational theory 3.7 Current trends in Emotional Intelligence | After completing this topic , the student will be able to understand <ul style="list-style-type: none"> ▪ .The defines the concept of motivation. ▪ Capacity to describe the types of motives. ▪ Capacity to analyse motivational process. ▪ Describe the theory of motivation. ▪ The definition of Emotional Intelligence, and explain the characteristics and Importance |
| 4 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels https://www.youtube.com/watch?v=xEHQcxaLr2s https://www.youtube.com/watch?v= 4ChIwT_Euo | <ul style="list-style-type: none"> ▪ Case study of corporate sector in about conflict and conflict management ▪ Project on the effects of stress and conflict. ▪ Prepare PPT on Team Building concept | After completing this topic , the student will be able to understand <ul style="list-style-type: none"> ▪ The definition of stress, describe the causes of stress. ▪ Describe the effects of stress. ▪ The definition of Conflict and describe the types of conflict. ▪ The definition of Group and team. ▪ Explain the types of Teams and Team building. |

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| | | study, Jigsaw reading, Practical based learning | | | |
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Methods of Evaluation:

| Unit | Internal Evaluation | External Evaluation | Suggested Add on Courses |
|------|-----------------------|--|--|
| I | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| II | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| III | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| IV | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |

RECOMMENDED BOOKS

1. Organizational Behaviour -Freud Luthans
2. Human Behaviour at Work -J W Newstorm
3. Organisation Behaviour : Text and Cases -Games K, Aswathappa
4. Organisational Behaviour -Dr Mrs Oka & Mrs Kulkarni
5. Introducing Organisational Behaviour- J.Mike Smith (View at google .co.in)

Objectives:

1. To provide an understanding of various aspects of foreign exchange market.
2. To acquaint the students with financing of foreign trade.
3. To give an understanding about exchange rate mechanism and factors affecting exchange rates.
4. To make students aware of recent development in foreign exchange market.

Skills to be developed:

1. To make aware about role of foreign exchange market.
2. To expose them to various ways of financing of foreign trade.
3. Students shall learn and acquire knowledge about working of foreign exchange market in India.
4. Students will acquire skills about role of EXIM bank in financing foreign trade

| Unit No. | Topic | No. of Lectures | Teaching Method | Course Outcome |
|----------|--|-----------------|--|---|
| 1 | Foreign Exchange Market: 1.1 Meaning of foreign exchange 1.2 Features of foreign exchange market. 1.3 Participants of foreign exchange market. 1.4 Spot market: features 1.5 Forward market: features 1.6 Forward market Hedging 1.7 Swap rates 1.8 Currency futures 1.9 Currency Options 1.10 Risk in Foreign Exchange Market | 10 | Lecture, PPT, Group Discussion, Library Work, Assignment, | Students will be able to understand the role of foreign exchange market and types of trade performed in it. |
| 2 | Foreign Exchange Market in India: 2.1 Structure and Growth of Indian foreign Exchange Market 2.2 Foreign Exchange Management Act, 2000: Origin & Scope 2.3 Authorized money changers and Authorized Dealers in Foreign Exchange. 2.4 Dealing Rooms – Concept & Importance 2.5 Types of Accounts: of Non-Resident Indians 2.6 Meaning of Non-Resident 2.7 Non-Resident (External) Account (NRE) 2.8 Non-Resident (Ordinary) Account (NRO) 2.9 Foreign currency (Non-Resident) Account (FC NR) 2.10 Resident Foreign Currency Account | 16 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to know the role of intermediaries in foreign exchange market, types of accounts of NRI in banks. |

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| | (RFC) 2.11 Non-Resident Non-Repatriable Account (NRNR) 2.12 Role of Reserve Bank of India in Foreign Exchange Market. 2.13 Factors Influencing foreign exchange rate 2.14 Trade in major world currencies | | | |
| 3 | Financing of Foreign Trade: 3.1 Objectives of Foreign Trade Documentation. 3.2 Documents: <ul style="list-style-type: none"> • Letter to Credit (L/C) • Parties to L/C; operation of L/C • Types of L/C: Revocable & Irrevocable • Transferable, Back to back credits • Revolving L/C • Anticipatory L/C • Draft, Types of draft. • Mate's Receipt. Bill of lading, Invoice. Insurance policy, • Certificate of origin, consular's invoice, bill of exchange | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to understand finance trade and documents required while raising forex finance for business. |
| 4 | Methods of Financing Foreign Trade: 4.1 Bank Credit – <ul style="list-style-type: none"> • Pre-shipment credit • Post-shipment credit • Medium-term credit • Credit under duty draw back scheme • Export-Import Bank of India (EXIM Bank): Objectives, Functions, Performance and Role, • Export Credit Guarantee Corporation | 10 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to acquaint with the methods of financing of foreign trade and role of EXIM bank. |

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| | (ECGC) of India. • Financing of Agro Export and documentations and finance and insurance required for it. | | | |
| | Total | 48 | | |

Recommended Books:

1. International Financial Management - V. Sharan
2. Financial Institution and Markets-a Global Perspective-Hazel J. Johnson
3. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
4. Financial Markets and Institutions- L.M. Bhole
5. International Financial Management-Eun/Resnick
6. International Financial Management, Markets, Institutions-James C. Baker-
7. Reserve Bank of India Bulletin- RBI, Mumbai.
8. Annual Reports of IMF, World Bank, Asian Development Bank.
9. Reports on Trends & progress of banking in India –RBI.

SPECIAL ELECTIVE SUBJECT - Group G (Advanced Banking & Finance)
Subject: International Finance Course Code: 316 Total Credits: 04

Objectives

1. To offer exposure of international banking.
2. To Provide understanding of International Financial market.
2. To acquaint the students with International monetary system.
3. To give understanding of operations of international Financial Institutions.

Skills to be developed:

1. To make aware about structure and working of foreign banking.
2. To expose them to various instruments of foreign debt and equity market.
3. Students shall learn and acquire knowledge about new foreign exchange rate regime with latest trends.
4. Students will acquire skills about role of international financial institutions.

| Unit No. | Topic | No. of Lectures | Teaching Method | Course Outcome |
|----------|--|-----------------|--|--|
| 1 | International Banking: 1.1 International Banking Reasons For International Banking, Types of International Banking offices: Correspondent Bank Foreign Offices Subsidiary and Affiliate Banks Offshore banking Centers, 1.2 Money Transfer Mechanism: Forex division of banks, Pay pal, Swift, Western union money transfer, KYC norms. 1.3 Role of RBI in controlling and supervision of foreign banking: promotion of Indian banks to work in aboard. 1.4 International Money Market: Euro-markets- Development of Euro-dollar Market. Instruments - Euro Notes, Euro commercial Paper, Medium-term Euro Notes. | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to learn the working of international banking and money market and role of RBI in this regard. |
| 2 | International Debt and Equity Markets: 2.1 International Debt Market Instruments: Procedure for Issue of Foreign Bonds, Euro Bond, Global Bonds Convertible Bonds, Floating rate Notes International Equity Market Instruments: 2.2 Procedure for Issue of –American Depositary Receipts (ADR), Global Depository Receipts (GDR), External Commercial Borrowing (ECB). | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to expose to international debt and equity market. |

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| 3 | New Exchange Rate Regime: 3.1 Floating Rate System: Independent Float and Managed Float. 3.2 Currency Pegging: Pegging to single Currency; Pegging to basket of Currencies 'Pegging to SDRS (Special Drawing Rights); Crawling Peg. Convertible and Non-Convertible Currency. | 14 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to understand the working of exchange rate regime with latest trends. |
| 4 | International Financial Institutions 4.1 Origin, Objectives, Structure and Operations of: A) Bank for International Settlements (BIS) B) International Monetary Fund (IMF) C) World Bank Group: International Bank for Reconstruction and Development (IBRD); International Finance Corporation (IFC); D) BRICS bank: role, progress, and its future | 10 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able learn the role of international financial institutions in financing the infrastructure projects, health and education sector in developing countries. Student may understand the importance of BRICS groups and its bank. |
| | Total | 48 | | |

Recommended Books:

1. International Financial Management - V. Sharan
2. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
3. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
4. Financial Markets and Institutions- L.M. Bhole
5. International Financial Management-Eun/Resnick
6. International Financial Management, Markets, Institutions-James C. Baker-
7. Reserve Bank of India Bulletin- RBI, Mumbai.
8. Annual Reports of IMF, World Bank, ADB.

SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: International Marketing

Course Code: 317

Total Credits: 04

Preamble

After introduction of new economic policy the intensity of competition in the market has increased substantially. Competition is becoming tougher day by day. Therefore every business house is giving more importance to the marketing side compared to the other branches of the business. The heart of business success lies in its marketing. Most aspects of business depend on successful marketing. The overall marketing umbrella covers advertising, public relations, promotions and sales. Marketing is a process by which a product or service is introduced and promoted to potential customers. Without marketing, business may offer the best products or services, but none of the potential customers would know about it. Without marketing, sales may crash and companies may have to close.

In this situation, many jobs are available in the marketing field. These jobs require detailed knowledge of marketing. The main aim of this course is creating manpower which will fulfill the demands of the industry in the field of marketing.

Objectives of the course

- The Course participants will become more familiar with the nature and practices of international marketing. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.
- They would be far more equipped to design and participate in designing an international marketing strategy.
- The spin-off benefits to the participants should be to develop in them a right attitude, inject enthusiasm and hone their interactive ability as they address the issues and challenges of operating in the international market

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 international marketing by providing opportunities to study the concept and scope of international marketing.
- b. To develop students' independent logical thinking and facilitate personality development.
- c. To impart the students to understand the various concepts regarding international marketing.
- d. To impart the knowledge regarding procedural aspects of export documentation

- e. To impart the knowledge regarding World Economy and Current Environment of Global Marketing.

| Unit No | Unit Title | Contents | Purpose Skills to be developed |
|---------|---|---|--|
| 01 | Introduction | International Marketing :Concept, scope and Objectives Reason of entry in International Marketing. Indian Presence in the International Market Challenges and opportunities in International Marketing | To impart the students about the concept of International Marketing |
| 02 | International | -An overview of the World Economy and Current Environment of Global Marketing. | To impart to the students about International Marketing |
| | Marketing Environment | -Stages of International Marketing Development and Environment -Macro Factors (Economic, Political, Legal, Socio Cultural and Technological Factors) affecting international Marketing. | Environment |
| 03 | International Marketing Mix and Segmentation | -International Product Policy, Planning and Mix -International Pricing Policies, Planning and Mix -International Promotion and Advertising Policies, Planning Mix -International Distribution Systems and Logistics Management -Problems of International Market Segmentation | To impart to the students about International marketing mix and Segmentation |
| 04 | Procedural Aspect of Export Documentation and arranging finance for exports | -Recent Import and Export Policies and Procedures -Import and Export Documentation -Financial and Fiscal incentives provided by the government and | To impart the students about Procedural Aspect of Export Documentation |

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| | | -Foreign Exchange facilities by the RBI and EXIM Bank, Institutional support from government | |
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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 international Marketing. |
| 02 | 12 | Guest Lecture, Case Study Method, Presentation, Group Discussion | Videos on Youtube | N.A | Students will get in-depth knowledge about International Marketing Environment |
| 03 | 12 | Guest Lecture, Case Study Method, Presentation, Group Discussion | Videos on Youtube | N.A | Students will understand about International Marketing Mix and Segmentation |
| 04 | 12 | Guest Lecture, Case Study Method, Presentation, Group Discussion | Videos on Youtube | N.A | Students will aware about Procedural Aspect of Export Documentation |

Method of Evaluation

| Subject | Internal Evaluation | External | Suggested Add on |
|---------|---------------------|----------|------------------|
|---------|---------------------|----------|------------------|

| | | Evaluation | 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. | Marketing Management | Ranjan Saxena | Tata Mc-Graw Hill Publishers | New Delhi |
| 4. | The Marketing Mix- Master of 4Ps of marketing | | 50munutes.com | |
| 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 |
| 9. | International Marketing | P.K. Vasudeva, | Excel Books | |
| 10. | Marketing Management | Rajan Saxena | Mc Graw Hill Education Pvt Ltd | New Delhi |

| | | | | |
|------------|--|---|-----------------|------------------|
| 11. | Marketing Management (A south Asian Perspective) | Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha, | Pearson. | New Delhi |
|------------|--|---|-----------------|------------------|

SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: Marketing Research

Course Code: 318

Total Credits: 04

Preamble

After introduction of new economic policy the intensity of competition in the market has increased substantially. Competition is becoming tougher day by day. Therefore every business house is giving more importance to the marketing side compared to the other branches of the business. The heart of business success lies in its marketing. Most aspects of business depend on successful marketing. The overall marketing umbrella covers advertising, public relations, promotions and sales. Marketing is a process by which a product or service is introduced and promoted to potential customers. Without marketing, business may offer the best products or services, but none of the potential customers would know about it. Without marketing, sales may crash and companies may have to close.

In this situation, many jobs are available in the marketing field. These jobs require detailed knowledge of marketing. The main aim of this course is creating manpower which will fulfill the demands of the industry in the field of marketing.

Objectives of the course

- The Course participants will become more familiar with the nature and practices of international marketing. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.
- They would be far more equipped to design and participate in designing an international marketing strategy.
- The spin-off benefits to the participants should be to develop in them a right attitude, inject enthusiasm and hone their interactive ability as they address the issues and challenges of operating in the international market

Depth of the program – Detailed Knowledge

Objective of the Program

- f. To equip and train Post Graduate students to accept the challenges in the field of international marketing by providing opportunities to study the concept and scope of international marketing.
- g. To develop students' independent logical thinking and facilitate personality development.
- h. To impart the students to understand the various concepts regarding international marketing.
- i. To impart the knowledge regarding procedural aspects of export documentation
- j. To impart the knowledge regarding World Economy and Current Environment of Global Marketing.

| Unit No | Unit Title | Contents | Purpose Skills to be developed |
|---------|------------------------------------|---|--|
| 01 | Introduction to Marketing Research | <p>Marketing Research- Meaning, Factors involved in Marketing Research, Types of Marketing Surveys, Role of Marketing Research in Marketing, Implications of marketing research on marketing mix(7 P's), Ethics in Marketing Research, Career in Marketing Research.</p> <p>Research Process- Formulating the Problem, finding basic research issues, Developing Hypotheses, Characteristics of a</p> | To impart the students about the concept of Marketing Research & it's process. |
| 02 | Application of Marketing Research | <p>- Marketing Research Department's Goals- Pragmatic, Selective, and Evaluative,</p> <p>Marketing Decision Support System (MDSS) - Scope & Significance, Characteristics, Components, Role in Decision Making.</p> <p>Applications of Marketing Research : Cluster analysis for identifying market segments, Conjoint analysis for Product research, Multi-dimensional scaling, Discriminate analysis and perceptual mapping for Brand positioning research, Advertising research – copy testing, media selection, media scheduling, Industrial versus consumer marketing research.</p> | To impart to the students about application of Marketing Research |
| 03 | Market Information | <p>Market Information: Meaning and Importance, Sources of Collecting Marketing Information, Secondary Data Sources, Standardized Sources of Collecting Data- Home Audit, Mail Diary, Shop and retail audits, Readership surveys and viewer ship surveys.</p> | To impart to the students about how to collect market Information |

| | | | |
|----|---------------------------------------|--|--|
| 04 | Use of Internet in Marketing Research | Web Based Marketing Research: Meaning, Advantages & Disadvantages Primary & Secondary Data Collection through Internet, Reach analysis, Marketing Research in Social Media, Online Brand Perception Research, Online Targeted Advertising | To impart the students about use of internet in marketing research |
|----|---------------------------------------|--|--|

Teaching methodology

| Top ic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Proj ect | Expected Outcome |
|------------|----------------|---|--------------------------------|----------|--|
| 01 | 16 | Guest Lecture, Presentation of the students and Lectures available on Youtube | Videos on Youtube | N.A | Students will understand the students about the concept of Marketing Research & it's process |
| 02 | 16 | Guest Lecture, Case Study Method, Presentation, Group Discussion | Videos on Youtube | N.A | Students will get in-depth knowledge about application of Marketing Research |
| 03 | 08 | Guest Lecture, Case Study Method, Presentation, Group Discussion | Videos on Youtube | N.A | Students will understand how to collect market Information |
| 04 | 08 | Guest Lecture, Case Study Method, Presentation, Group Discussion | Videos on Youtube | N.A | Students will aware about use of internet in marketing research |

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. | Marketing Management | Ranjan Saxena | Tata Mc-Graw Hill Publishers | New Delhi |
| 4. | The Marketing Mix- Master of 4Ps of marketing | | 50munutes.com | |
| 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 |
| 9. | International Marketing | P.K. Vasudeva, | Excel Books | |
| 10. | Marketing Management | Rajan Saxena | Mc Graw Hill Education Pvt Ltd | New Delhi |

| | | | | |
|------------|--|---|-----------------|------------------|
| 11. | Marketing Management (A south Asian Perspective) | Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha, | Pearson. | New Delhi |
|------------|--|---|-----------------|------------------|



SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management

Master of Commerce (Semester IV)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

(w.e.f. Academic Year-2020-2021)

CORE COMPULSARY SUBJECT

Subject: Capital Market and Financial Services

Course Code: 401

Total Credits: 04

Objectives:

1. To acquaint the students with working of capital market.
2. To make the students aware about the latest developments in the field of capital market in India.
3. To enable the students to understand various transactions in stock exchanges and agencies involved in it.
4. To give exposure of financial services offered by various agencies and financial adviser to students.

Skills to be developed:

1. To make aware about working of capital market in India.
2. To expose them to various instruments of capital market.
3. Students shall learn and acquire the knowledge of financial services offered by agencies.

Students will acquire skills about recent development in regulatory body SEBI

| Unit No. | Topic | No. of Lectures | Teaching Method | Course Outcome |
|----------|-------|-----------------|-----------------|----------------|
|----------|-------|-----------------|-----------------|----------------|

| | | | | |
|---|--|----|--|--|
| 1 | Capital market: 1.1 Meaning, Functions, Structure, Characteristics of Capital Market 1.2 Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds, 1.3 Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract - Options contract, 1.4 Trends in capital market in India. | 10 | Lecture, PPT, Group Discussion, Library Work, Assignment, | Students will be able to learn the importance and working of capital market. |
| 2 | Stock Market 2.1 Stock exchange: organization-membership-governing body - Bombay stock exchange and National Stock Exchange: functions, trading volumes, 2.2 Over the Counter Exchange of India (OTCEI): Progress and Functions. 2.3 Primary market – Functions of primary market - issue mechanism- Procedure of IPO, Price Band, Participants, Prospectus, 2.4 Listing of Securities: procedure, annual return filing to stock exchange by share listed companies 2.5 Secondary market : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading, Index, SENSEX, NIFTY, Intraday Trading, Delivery Trading, -Derivatives trading | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Student will be able to understand the working of BSE and NSE, and OTCEI in detail. |
| 3 | Financial Services 3.1 Merchant banking and underwriting, collecting bankers : meaning, functions ,and services rendered, 3.2 Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services 3.3 Credit rating: meaning and need, various credit rating | 14 | Lecture, PPT, Group Discussion, Library Work, | Students will be able to know the role of inter-mediatories, Mutual funds. Portfolio management. |

| | | | | |
|---|---|-----------|---|--|
| | agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds. | | Assignment, Use of internet | |
| 4 | Securities and Exchange Board of India (SEBI) 4.1 Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends. 4.2 Investors education and redressal mechanism by SEBI 4.3 SEBI approved Financial adviser: Role and Functions. | | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will be able to know the role of SEBI in regulating stock exchanges and investors' education, financial advisors. |
| | Total | 48 | | |

Recommended Books:

1. M.Y. Khan: Indian Financial System-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments - Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.
4. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.
5. Rudder Dutta, Gaurav Dutta, and Sundram Indian Economy (Latest Edition), Himalaya Publishing House, New Delhi.

CORE COMPULSARY SUBJECT

Subject: Industrial Economic Environment

Course Code: 402

Total Credits: 04

Preamble –

In the present global era, growth of industries and knowledge of it is becoming imperative. This paper aims to provide basic knowledge to students about industrial growth and policies adopted by India since its independence. It also aims to make students acquainted with the changing industrial scenario of the country with focus on the main industries contributing in the industrial development of the country.

Scope of the programme –

Basic Knowledge of Industrial economic environment

➤ Objectives of the Course:

1. To provide knowledge about basic issues in Industrial Economic Environment to students.
2. To make students aware about Industrial pattern and growth in India and Industrial policies of India since independence.
3. To study the progress and current problems of major industries in India.

| Unit No. | Unit Title | Content | Purpose & Skills to be Developed |
|----------|--|--|---|
| 1 | Industrial Economic Environment | 1.1 Industry: Meaning and Classification | 1.To understand the concept of Economic Environment & its Constituents. 2. To understand the elements of Economic & Non-Economic environment. Skills: Conceptual skills, writing skills |
| | | 1.2 Economic Environment : Meaning and Definitions | |
| | | 1.3 Importance of Economic Environment | |
| | | 1.4 Factors Affecting Economic Environment | |
| | | 1.5 Role of Economic Environment in Industrial Development | |
| 2 | Industrial Growth and Pattern in Indian Economy | | 1.To help students to know about changes in Industrial growth and pattern after 1991 2. To know the role & problems of public sector undertakings, small scale Enterprises & Multinational Corporations in global & competitive Environment Skills: Analytical skills, Critical Analysis |
| | | 2.1 Role of Industries in Economic Development of India | |
| | | 2.2 Industrial Growth Pattern Since 8 th Plan | |
| | | 2.3 Public Sector industries –Role, Problems and Present Situation | |
| | | 2.4 Small Scale and Cottage Industries – Meaning, Role and Problems | |
| | | 2.5 Multinational Corporations and Indian Economy- Progress and Problems | |

| | | | |
|---|-------------------------------------|--|--|
| | | 2.6 Industrial Imbalance: Causes and Measures | |
| 3 | Industrial Policy and Issues | 3.1. Meaning of Industrial Policy 3.2 Brief Outline of Industrial Policies : 1948, 1956, MRTTP Act 1969, 1980 3.3 Industrial Policy of 1991 – Features and Impact 3.4 Special Economic Zone- Progress and Problems 3.5 Liberalization, Privatization and Globalization – Meaning, and Nature 3.6 Liberalization, Privatization and Globalization: Arguments for and Against 3.7 Impact of Globalization on Indian Industry | 1. Acquaint students with the broad features of industrial policies of Government of India since independence. 2. Recognizing progress & performance of SEZ in India. Skills: Writing skill, critical thinking&Improving analytical ability. |
| 4 | Major Industries in India | 4.1 Importance of Major Industries in India 4.2 Iron and Steel Industry: Progress and Problems 4.3 Cotton Textile Industry : Progress and Problems 4.4 Sugar Industry : Progress and Problems 4.5 Cement Industry : Progress and Problems 4.6 Service Industry: Information Technology Industry and Tourism Industry –Progress and Problems | To understand progress & problems of major industries in India. Skill: Communication & Analytical Skills |

➤ **Teaching Methodology:**

| Topic Number | Total Lectures | Innovative methods | Film shows andAV applications | Project | Expected Outcome |
|--------------|----------------|---|--|--|--|
| 1 | 10 | <ul style="list-style-type: none"> Open bookdiscussion Digitallectures Reading Projects | You tube lectures | <ul style="list-style-type: none"> Components of macroeconomic environment in India Anatomy and functioning of Industries in India | Will understand the impact of economic and non – economic factors affecting industrial environment |
| 2 | 14 | <ul style="list-style-type: none"> Group discussion Casestudies Problem solvingbased learning | <ul style="list-style-type: none"> You tube lectures, Lectures on SWAYAM Portal or any other online source | <ul style="list-style-type: none"> Analyze opportunities of growth of Small scale industries in India Study the growth pattern of any MNC in | Will understand role of various types of industries in India like small scale industries, public sector industries, MNCs etc |

| | | | | | |
|----|----|---|---|---|---|
| | | | | India | |
| 3. | 12 | <ul style="list-style-type: none"> • Pair learning • Group discussion • Open book discussion | <ul style="list-style-type: none"> • Teacher oriented PPTs. • You tube lectures | <ul style="list-style-type: none"> • Impact privatization of railways in India • Trend of liberalization in India since 1991 | <ul style="list-style-type: none"> • Critically evaluate industrial policies in India • Analyze the impact of new industrial policy adopted by India. |
| 4 | 12 | <ul style="list-style-type: none"> • Group discussion • Teacher driven power point presentation Games and simulation | <ul style="list-style-type: none"> • You tube lectures • Online PPTs | <ul style="list-style-type: none"> • Increasing role of service industry in India. • Changing composition of industries in India. | Will understand role, progress and problems of manufacturing and service industries in India |

References:

1. Business Environment, Francis Cherunilam, Himalaya Publishing House Pvt. Ltd., Mumbai
2. Economics of Environment, Garg M. R, RBSA Publishers, Jaipur
3. Environmental Economics, Singh G. N. Singh G. N. Mittal Publications, New Delhi
4. Industrial Growth in India, Ahluwalia J. J, Oxford University Press, New Delhi
5. Industrial Economics in India, Desai B., Himalaya Publishing House Pvt. Ltd., Mumbai
6. Industrial Economics, Birthwal R. R., Wiley Eastern Ltd., New Delhi
7. Environmental Economics: Theory & Applications., Singh & Shishodia, Sage Publication, New Delhi
8. Economics of Environment of Business (with case studies), Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd., Mumbai
9. Indian Economy Its Growing Dimensions., Dhar P. K., Kalyani Publishers, New Delhi
10. Datt & Sundharam's Indian Economy, Gaurav Datt & Ashwini Mahajan, S. Chand & Company Ltd., New Delhi
11. Industrial Economics, Singh A & A.N. Sadhu, Himalaya Publishing House Pvt. Ltd., Bombay
12. Indian Economy- Its Development Experience., Puri V. K., Mishra S. K., Himalaya Publishing House Pvt. Ltd., Mumbai
13. Indian Economy, Tandon B. B., Tandon K. K., McGraw Hill Publishing Company Ltd., New Delhi
14. Indian Economy: Problems of Development & Planning., Agrawal A. N., New Age International, New Delhi

15. India's Economic Policies., Jalan B., Viking, New Delhi

16. Industrial Economics – Indian Perspective, Francis Cherunilam, Himalaya Publishing House.

WEB REFERENCES:

| Sr. no | Lectures | Films | Animation | PPTs | Articles |
|--------|--|--|--|--|--|
| 1 | www.youtube.com/user/TheMrunalPatel | www.pbs.org/independents/blog/earth-day-watch... | Eprints.manipal.edu/78288/1/search_paper_final[1].pdf | www.learnpick.in/.../1691/environmental-issues-india | www.preservearticles.com/economics/problems-in... |
| 2 | www.weforum.org/agenda/2017/10/eight-key-facts... | www.imdb.com/search/keyword/?keywords=industrial... | www.bbvaopenmind.com/en/technology/innovation/7 | www.slideshare.net/uxminy/industrial... | www.yourarticlelibrary.com/industries/industrialization... |
| 3 | www.toppr.com/.../indian-industrial-policies | www.youtube.com/watch?v=jN2j6diwCFc | www.livemint.com/Consumer/srodhe895MOz60byz2e0DL/... | www.learnpick.in/private/documents/ppts/details/... | www.researchgate.net/publication/316284188_Major... |
| 4 | www.youtube.com/watch?v=yqzzqbkv16c | www.youtube.com/watch?v=W7Mfznn9OkM | --- | www.eai.in/ref/ae/wte/typ/clas/india_industrial_wastes.html | www.yourarticlelibrary.com/industries/indian-industries... |

CORE COMPULSARY SUBJECT

Subject: Operations Research

Course Code: 402 A

Total Credits: 04

Preamble to the syllabus: Operations research deals with operational planning control issues and execution. It is needed in all sectors of the society. One of the objectives to operations manager is that how to make use of the available resources in the best way to achieve certain objective. Quantitative approaches are indeed needed in tackling many of such problems.

Operations Research (OR) deals with problem formulation and application of analytical methods to assist in decision-making of operational problems in planning and control. The techniques of OR are useful quantitative tools to assist operations managers, and has a wide applicability in engineering, manufacturing, construction, financial and various service sectors.

Objective of the Program

1. To understand and master the concepts of Operations Research.
2. To inculcate an attitude of enquiry, logical thinking about Quantitative techniques.
3. To develop skills of facing real life problems using operational research techniques.
4. To prepare students to understand the art of applying Operational research techniques.
5. To gain knowledge of Operations research.

| Unit No. | Unit Title | Contents |
|----------|--|---|
| 1 | Game Theory | Introduction, Characteristics of game theory, Two person zero sum game, Pay off and pay off matrix, saddle point, pure strategy, mixed strategy, value of game, Dominance Principle, Algebraic system of solving 2X2 Game, Numerical problems |
| 2 | Linear Programming Problem (L.P.P.) | Introduction, Advantages and Applications of L.P.P., Basic Definitions and Terminology, Formulation, Canonical and Standard forms, Slack, Surplus and Artificial variables, Solution by graphical method (for problems with two variables only), Solution by simplex method (canonical form and two iterations only), degenerate, alternate, unbounded and Infeasible solutions, Big M method, Formation of dual of a L.P.P. and relation between solution of primal and dual, Numerical problems |
| 3. | Transportation Problem (T. P.) and Assignment Problem | Definition, T.P. as L.P.P., balanced and unbalanced T.P., Methods of finding Initial Basic Feasible Solution (I.B.F.S.) - North – West corner method, Matrix Minima Method, Vogel's approximation method, Optimal solution by U-V method, Maximization and degeneracy in T.P. Definition, balanced and unbalanced A.P., Hungarian method, Variations of A.P (maximization and restrictions), Numerical Problems |

| | | |
|----|--|--|
| 4. | Project Management and Sequencing | Activity, Event, Loop, Network (definition and drawing), Critical Path Method(CPM): critical activity, critical path, float (free, independent, total) , forward pass and backward pass calculations Programme Evolution and Review Technique PERT): optimistic, pessimistic, most likely time estimates, expected time estimate and its variance Numerical Problems |
| 5. | Sequencing Problems | Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems. |

Teaching methodology

| Topic No. | Total Lectures | Innovative methods to be used |
|-----------|----------------|-------------------------------|
| 1 | 12 | ICT |
| 2 | 14 | ICT |
| 3 | 14 | ICT |
| 4 | 12 | ICT |
| 5 | 8 | ICT |

Method of Evaluation

| Subject | Internal Evaluation | External Evaluation |
|------------|---------------------|---------------------|
| Unit – I | 40 % | 60 % |
| Unit – II | 40 % | 60 % |
| Unit – III | 40 % | 60 % |
| Unit – IV | 40 % | 60 % |
| Unit – V | 40 % | 60 % |

| Sr. No. | Title of the Book | Author/s | Publication | Place |
|---------|---------------------|---|---------------------|-----------|
| 1. | Operations Research | H. A. Taha | Pearson | New York |
| 2. | Operations Research | V.K. Kapoor | Sultan Chand & Sons | New Delhi |
| 3. | Operations Research | Kanti Swarup & Gupta Manmohan & P. K. Gupta | Sultan Chand & Sons | New Delhi |
| 4. | Operations Research | P. K. Gupta & D. S. Hira | S. Chand | New Delhi |

Web reference

<http://swayam.gov.in>

SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)

Subject: Recent Advances in Accounting, Taxation & Auditing.

Course Code: 403

Total Credits: 04

Objectives of the Course

1. To enable the students to be abreast with the latest advances in the field of Accounting.
2. To acquaint students with the latest trends of accounting adopted by large and small entities worldwide.
3. To enable students to realize the need for upgradation of technology based accounting skills.

Depth of the program – fundamental Knowledge

| Unit No. | Unit Title | Contents | Purpose Skills to be developed |
|----------|------------------------------------|---|---|
| 1 | Technology based Accounting | Cloud Accounting Block Chain Accounting Role of Artificial Intelligence in Accounting Automated Accounting Process Role of Big Data in Accounting | To gain the knowledge of use of technology for accounting by accountants and accounting firms. To realise the importance of Remote Electronic Accounting. |
| 2 | Tax Reforms in India | Goods and Service Tax Reforms Corporate Tax Reforms Personal Tax Reforms | To impart the knowledge of the latest reforms established in the field of accounting, auditing and taxation. |
| 3. | Advanced Accounting for Corporates | Human Resource Accounting Environmental Accounting IPR Accounting ESOP Accounting | To understand the need for adopting new branches of accounting among the corporates. |
| 4. | Emerging Trends in Accounting | Inflation Accounting Creative Accounting Forensic Accounting Lean Accounting | To acquaint students with the future accounting concepts, those of which, may become statutory for certain industries. |

Teaching methodology

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|--|---|---|--|
| 1 | 12 | Case studies of few entities using technology based accounting | https://www.youtube.com/watch?v=Ay3v5OzW0MA | Project on Companies using automation in accounting process | Students will know the professionalism in Accounting process |

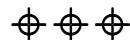
| | | | | | |
|---|----|--|---|--|---|
| 2 | 12 | Comparative(debate) analysis of old and new reforms Group Discussions | https://www.youtube.com/watch?v=UVs_UrsU5OY | Project on Income Tax Liability for Assessee's with different combination of Incomes under both the optional methods | Students will understand the benefit of new reforms among different stakeholders. |
| 3 | 12 | Power point presentations by the students | https://www.youtube.com/results?search_query=human+resource+accounting+with+animation | Project on the topic employee stock option policies by any two corporates | Students will understand the application of new accounting methods for better efficacy building |
| 4 | 12 | Quiz and competition based activity | https://www.youtube.com/watch?v=zX8Ds6O8Oos | Locate companies national or international who have adopted Lean Accounting. | Students will understand the need for emerging trends in accountancy |

Method of Evaluation

| Subject | Internal Evaluation | External Evaluation | Suggested Add on Course |
|------------|--|---------------------|--|
| Unit – I | Written Tests, Case Study , Home Assignment 40% | Written Exam 60% | E – commerce for Accounting needs |
| Unit – II | Written Tests, Group Discussion, Home Assignment 40% | Written Exam 60% | Goods and Service Tax Personal Tax Planning |
| Unit – III | Written Tests, PPT , Home Assignment 40% | Written Exam 60% | Not Applicable |
| Unit – IV | Written Tests, Online Quiz, Home Assignment 40% | Written Exam 60% | Not Applicable |

References

| Sr. No. | Title of the Journal | Author/s | Place |
|---------|--|--------------------------------|-----------|
| 1. | Journal of Accounting & Finance | Accounting Research Foundation | Jaipur |
| 2. | Journal of Indian Accounting Association | Indian Accounting Association | Jaipur |
| 3. | Management Accountant | ICWA | Kolkatta |
| 4. | The Chartered Accountant | The ICAI | New Delhi |
| 5. | The Accounting World | The ICFAI University Press | Dehradun |



SPECIAL ELECTIVE SUBJECT - GROUP A (ADVANCED ACCOUNTING & TAXATION)
Subject: PROJECT WORK / CASE STUDIES Course Code: 404 Total Credits: 04

Project Work in Accounting and Taxation

A student can select any topic relating to principles practices and procedures of accounting auditing taxation and management accounting. Any topic from the syllabus of the papers studied at M Com. Part One or Part Two under special paper Accountancy & Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy.

Area of Project Work in Accounting:-

Following is the list of topics for project work in Accounting.

1. Financial statement Analysis of –
 - a. A Limited Company for 5 years
 - b. Five Companies of five different industries
 - c. Five companies of one industry e.g. Automobile, Engineering, Textile
 - d. Five banks from Private sector/Co-op. sector
2. Study of Working Capital Management of a large Company.
3. Study of Budgetary Control System of four Companies
4. Study of Management Information System of four Companies.
5. Procedure of preparation of Consolidated Balance Sheet by Holding Company having two / three subsidiaries companies.
6. Valuation of Shares of 10 unlisted Companies.
7. A study of Amalgamation/Merger of procedure of two Companies (Accounting procedure)
8. A comparative study of Accounting System of Hotel industry – Five Star, Three stars, large Hotel and small Hotel.
9. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
10. Study of Accounting for Grants to school, college, and institute.
11. Application of Inflation Accounting to a large Company's Balance Sheet.

12. Human Resource Accounting for Software, Marketing, Consulting Company
13. Preparation of Value Added Statements of a Company and its comparison with Conventional Accounting Statement.
14. Preparation of Economic Value Added Statement of a Company and its comparison with Conventional Accounting Statement.
15. A study of Application of Accounting Standards of five Companies.
16. Audit planning of five firms of Auditors.
17. A study internal Audit system of four companies.
18. Tax planning of 10 assesses
19. Tax Planning regarding purchase of House Property.
20. Tax planning of Partnership Firm/ Limited Company.
21. Taxation of Public Trust
22. A study of Perquisites and its impact on Taxable Income Employees from 10 different companies.
23. A study of ten Export Oriented Units from Taxation point of view.
24. Financial viability of five Co-operative Sugar Factories.
25. Comparative Study of Taxable Income of Individuals and HUFF
26. Problem of units paying Service Tax
27. Accounting for Tour and Travel business.
28. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
29. Comparative Study of Fees Structure of Non-grant and Grant in Aid Educational Institutions.
30. A survey of 20 shareholders regarding utility of Published Annual Accounts of Company.
31. Study of Investment Pattern of 20 Individuals from Taxation point of view.
32. Preparation of Project Report for Small Scale Industry, Hotel, Xeroxing business, Computer Institute, Hospital, Transport Business, Petrol Pump
33. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
34. A financial viability study of Sick Industrial Companies.
35. A study of Tax Audit Report of Non-Corporate and Corporate Assessses.
36. A study of Secretarial Audit Report of five companies.

37. A study of Cost Audit Report of two companies.
38. A study of Government system Audit of Commercial Undertaking / Local bodies.
39. Commentary on Public Accounts Committee of Central Government.
40. A comparative study of different Accounts Software e.g. Tally, SAP, ERP, Local Software etc.
41. Consolidation procedure of different units of an Educational Society.
42. A study of Significant Accounting Policies of different Companies from different Industries.
43. A study of Qualified Audit Reports of different Companies.
44. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
45. Preparation of Project Report of Agro based industries, Poultry Farming, Dairy business, Nursery, Horticulture farm.
46. A study of Vehicle Loan schemes of different Banks.
47. Excise Accounting at manufacturing unit.
48. A comparative study of NPA of Urban Co-op Banks
49. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
50. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
51. Accounting of Leasing and Finance Companies.
52. A study of Accounting of Electricity Company, (Tata Power, Ahmedabad Electricity Power Co. Ltd.)
53. An exemption under Income Tax Act, availed by 10 different assesses.
54. A comparative financial analysis of running of Luxury buses by private operators and State Transport Corporation.
55. Financial Analysis of Produce Exchanges at Taluka Level.
56. Comparative study of Annual Report of 3 Co-op Banks.
57. Comparative study of Annual Report of 3 Limited companies.
58. Various Accounting Policies followed by Financial Institutions.
59. Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.
60. Audit classification of a Credit Co-op. Society for last 2 years.
61. Determination of Taxable Income of a Charitable Hospital as per Section 11, 12, 12A & 35 of I.T. ACT. Act. 1961.

62. Accounting Standards, their application by the limited company to its annual accounts.
63. Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward and set-off.
64. Analysis of any three recent cases decided by High Court.
65. Study of fraud cases detected by application of S.A.P.
66. Comparative study of Financial Statements of Educational Institutions for 2 years.
67. A study on E filing of Tax Returns- Income Tax, GST etc.
68. A study of Computerized Accounting system in any business unit.



SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices)

Subject: Recent Advances in Commercial Laws and Practices Course Code: 405 Total Credits: 04

Preamble: Commercial world is changing with new regulatory mechanism where issues as to Law on Competition, securitization, debt recover from financial institutions etc are becoming important and hence students are expected to be aware of such issues in the contemporary business scenario.

Objectives of the Program: To understand purpose, scope and legal framework of law relating Competition, Securitization, debt recovery and Special economic zones and disputes settlement mechanism provided under relevant substantive laws regulating such bodies or authorities.

Depth of the program: Fundamental Knowledge, Principles and provisions of relevant policy, statutes and its applicability along with judicial decisions on such issues.

Lectures: Each unit shall have equal weightage (i.e.12 Lectures)

| Unit No. | Unit Title | Contents | Purpose Skills to be developed |
|----------|-----------------------|---|---|
| 1 | Competition Act, 2002 | Competition Act, 2002: Definitions, Prohibition of certain agreements, Prohibition of abuse of dominant position, Regulation of combinations (Ss. 3 to 6), Competition Commission of India. (Ss. 7 to 13) Establishment, Composition, Selection Committee for Chairperson and Members of Committee, Term of Office, Resignation, Removal, Suspension, Restrictions on employment of Chair Person and other members, Appointment, Duties of Director General etc. (Ss. 16 to 17, 41) Duties, Powers, Functions, Meetings and Orders of Commission (Ss. 18 to 20, 22, 31), | <ul style="list-style-type: none">Acquainting students with the Establishment, composition and functioning of Competition Commission of India and its relevance in the present context. |

| | | | |
|----|---|---|---|
| | | Acts taking place out of India (Ss. 32) Penalties (Ss. 42 to 48) Competition Appellate Tribunal (Ss. 53A to 53U) | |
| 2 | The Special Economic Zones Act, 2005 | The Special Economic Zones Act, 2005: Objectives and Definitions (Ss. 1 and 2) Establishment of Special Economic Zones (SEZs) (Ss. 3 to 7) Constitution of Board of Approval (Ss. 8 to 10) Development Commissioner (Ss. 11 and 12) Single Window Clearance (Ss. 13 to 25) Special Fiscal Provisions for SEZs (Ss. 26 to 30) SEZ Authority (Ss. 31 to 41) Reference of Disputes and Miscellaneous Provisions (Ss. 42 to 58 and Schedules I to III) | Acquiring conceptual and procedural aspect of SEZs along with their legal provisions as applicable in India. |
| 3. | The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 | The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002: Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12), Enforcement of Security Interest (Ss. 13 to 19) Central Registry (Ss. 20 to 26) Offences and Penalties (Ss. 27 to 30) | Acquiring conceptual and procedural knowledge of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 |
| 4 | The Recovery of Debts Due to | The Recovery of Debts Due to Banks and Financial Institutions Act, 1993: | To understand the powers and functioning of Debts Recovery |

| | | |
|---|--|--|
| Banks and Financial Institutions Act, 1993 | Need & Object, Establishment of Tribunal and Appellate Tribunal – Jurisdiction, Powers and Authority of Tribunals- Procedure of Tribunals, Powers of Tribunals, Recovery of Debt Determined by Tribunal. | Tribunals and relevant provisions of the Recovery of Debts Due to Banks and Financial Institutions Act, 1993 |
|---|--|--|

***All Acts / Rules / 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 Competition Laws in India |
| Unit – II | Continuous Evaluation [Class Presentation (PPT) etc.] | Written Examination | Diploma in SEZ and Foreign Investments in India |
| Unit – III | Continuous Evaluation (Seminar/Workshops etc) | Written Examination | Certificate Course in Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest |
| Unit – IV | Continuous Evaluation (Viva-Voce etc.) | Written Examination | Online Course on Recovery of Debts Due to Banks and Financial Institutions, MOOCS etc |

References:

Suggested web references : 1. Research Paper: Sezs in india: concept, objectives and strategies (by Dr. R. Shashi kumar (<https://www.gtap.agecon.purdue.edu/resources/download/4103.pdf>)

2. Booklet -Special Economic Zones,(by Nishith Desai and Associates)
http://www.nishithdesai.com/fileadmin/user_upload/pdfs/Special_Economic_Zones.pdf

| Sr. no | PPTs |
|--------|---|
| 1 | https://www.cci.gov.in/sites/default/files/presentation_document/10_cii%2Cmar06_20080710111440.pdf?download=1 (Overview of Competition Law and Policy) |
| 2 | https://www.slideshare.net/AkritiSingh30/debt-recovery-tribunal |

Reference Books:

- 1) Taxman's Corporate Law, Taxman Allied Services Pvt. Ltd., New Delhi. (Recent Edition).
- 2) Seth's Commentaries on Banking Regulatory Act and Allied Banking Laws, Law Publishers (India) Pvt. Ltd., Allahabad.
- 3) Taxman's "Banking Law and Practice in India", India Law House, New Delhi.
- 4) P. N. Varshney, "Banking Law and Practices", Sultan Chand & Sons, New Delhi. (2012).
- 5) Justice A.B.Srivastava & C.S.Lal (Advocate), "Securitisation & Debt Recovery Laws"(Alongwith Allied Acts & Rules) (in 2 Vols.) 10th edition, (2018)
- 6) Digest on Debt Recovery Laws (1993-2012)Law Publishers(2017)
- 7) K B, Nidheesh , "Special Economic Zones in India: Challenges and Prospects" Jain Book Agency,(2016)
- 8) **T. Ramappa** , "Competition Law in India: Policy, Issues, and Developments" (2013}

All bare Acts of respective legislations referred in the syllabus.

SPECIAL ELECTIVE SUBJECT - GROUP B (Commercial Laws & Practices)

Subject: Project Work / Case Studies

Course Code: 406

Total Credits: 04

Objectives:

1. To develop research attitude in the minds of students.
2. To enrich the ability of research work among students.

Introduction and Objective:

As a partial fulfillment of University of Pune requirement for M.Com Programme students have to undergo in-plant training of 6 weeks in an organization of repute assigned by the institute or accessible to student. The objective of this activity is to test student's ability to apply theoretical knowledge to practical business situation. Alternatively Students can choose a topic relevant to the subject and research on its regulatory mechanism.

In the light of exposure to different functional areas and research methodology at M.Com Part-I and II Curriculum the students have to collect the data relevant to their topic or problem, analyze the same Methodologically, make intelligent observations and offer some practical suggestions. In order to Complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

Report Contents:

- A. Cover page
- B. Company Certificate
- C. Acknowledgement
- D. Declaration
- E. Executive Summary

Tentative Chapter Scheme:

Chapter 1. Introduction to Study

- Chapter 2. Company Profile
- Chapter 3. Objective of Study
- Chapter 4. Review of literature
- Chapter 5. Research Methodology
- Chapter 6. Data analysis Interpretations
- Chapter 7. Observations and Findings
- Chapter 8. Conclusions and suggestions

Suggested Topics for the Research Project:

1. Legal and Regulatory Issues faced by Small and Medium Scale Industries in Pune
2. A Study of the Goods and Service Tax Act, 2017 from the perception of Chartered Accountants and Tax Consultants
3. A Study of Awareness of Hotel businessmen about relevant laws and their legal problems
4. A Study on Traders and Consumers' perception towards the Goods and Service Tax (GST) in Pune
5. A Study of Perception of College Teachers about Procedure of Registration of their Patents
6. Perception of Lawyers about Consumer Protection Bill, 2018
7. A Study on Copyright Act, 1957 in respect of Cinematographic films.
8. A Study of Awareness of Hotel Owners about relevant Laws and their Legal Problems
9. A Study of the Life Insurance Corporation Act, 1956 with reference to Role and Responsibility of LIC Agents
10. Legal and Regulatory Issues faced by Small and Medium Scale Industries in Pune
11. A Study of the Goods and Service Tax Act, 2017 from the perception of Chartered Accountants and Tax Consultants
12. A Study of Awareness of Hotel businessmen about relevant laws and their legal problems
13. A Study on Traders and Consumers' perception towards the Goods and Service Tax(GST)in Pune
14. A Study of Perception of College Teachers about Procedure of Registration of their Patents
15. Perception of Lawyers about Consumer Protection Bill, 2018

16. A Study on Copyright Act, 1957 in respect of books.
17. A Study of Awareness of Hotel Owners about relevant Laws and their Legal Problems
18. A Study of the Life Insurance Corporation Act, 1956 with reference to Role and Responsibility of LIC Agents
19. A Study of Awareness of Hotel Owners about the Food Safety and Standards Act, 2006 in Pune
20. A Study of Copyright Act, 1957 with literary work, Pune
21. A Study of Trademark with reference to Selected Companies from Bajaj Group
22. A Study of Registration of Legal Documents under Registration Act, 1908 with reference to Leave and License Agreement
23. A Study of Patent Laws of few Manufacturers
24. A Study of Cybercrime investigation Cell (Pune) and General Awareness of Cyber Crime among College Students
25. An Analytical Study of Debt Recovery Tribunal, Pune
26. The Impact of WTO on Agriculture and the Role of MSAMB, Pune on Export of Agriculture Produce
27. A Study of Impact of E-Commerce on Working of Pune Stock Exchange
28. A Study of SEBI's Role in the changing Business environment
29. A Research on Cyber Crime in urban area
30. A Study on Trademark and Its Awareness among the Businessmen, Traders and Companies
31. An Analytical Study of Use of Information Technology in the administration of the Maharashtra State Electricity Board
32. A Study of Impact of Globalization on Manufacturing, Import-Export of Musical Instrument in Pune City
33. A Study of Impact of Trademark on Traders and Consumers.
34. To study General Awareness of Cyber Café Owners/ Occupiers about Cyber Law and Cyber Crime
35. A Study legal aspects of Online Trading of Few Selected Broking Companies in Pune
36. A Study of Impact of E Commerce on Banking Sector
37. Study of Impact of World Trade Organization on international Business

38. Novelty as an Essential Criteria of Patentability: Study of UK, US and Indian Position
39. The Impact of WTO on Indian Education
40. A Study of Patent Act 2005 with Special Reference to Recent Amendments

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)
Subject: Recent Advances in Cost Auditing and Cost System Course Code: 407 Total Credits: 04

Objectives:

1. To aware students with the recent trends in Cost Accounting and Cost Systems.
2. To acquaint students with Standards and applications Of Cost Accounting
3. To familiarise students with GST and Productive Audit.
4. To acquaint students with recent trends in Cost Accounting.

| Unit No | Unit Title | Contents | Skill to developed |
|---------|--|---|---|
| 1 | Cost Accounting Standards (CAS) | 2,4,5,and 8 to24 (Drafts And Amendments' Subjects to Finalization from time to time) | Knowledge of Application of Cost Accounting Standards |
| 2 | Basics of GST audit And Productive Audit. | <ul style="list-style-type: none"> • Meaning of GST Audit, Its applicability, Qualification and Disqualification of Auditor .Features, Scope and Benefits • Procedure for conducting of and reporting under GST Audit • Meaning, Features, scope and Benefits of Productive Audit. • Problems of Productive Audit and Means to overcome these Problems. | Detail understanding of GST and Productive Audit |
| 3 | Enterprise Resource Planning (ERP) | <ul style="list-style-type: none"> • Introduction, Meaning, Features, Benefits & Limitations Of ERP • Benefits of Implementation of ERP • E-Costing -Features | In -Depth knowledge of ERP |
| 4 | Recent Trends In Cost Accounting | Introduction to Various techniques & tools of Manufacturing and its impact On Costing : <ul style="list-style-type: none"> • Six Sigma • 5 S • TQM • Kaizen Technique. • Lean Manufacturing • Total Productive Maintenance • Business Process Re-Engineering • Artificial Intelligence • Robotics Manufacturing | Knowledge about recent trends in Cost Accounting. |

Teaching Methodology

| Sr No | Lectures | Innovative Methods to be used | Films Shows and AV Applications | Project | Expected Outcome |
|-------|----------|--|---------------------------------|------------------|--|
| 1 | 14 | PPT | You tube lectures | PPT | Understand Cost Accounting Standards in depth |
| 2 | 12 | Guest Lecture by professionals. | | Group Discussion | Understand GST and Productive Audit |
| 3 | 10 | Group discussion | | Case studies | Understanding ERP |
| 4 | 12 | Study from web site how various companies apply recent trends in their organization. | | Assignment | Able to understand different areas of recent changes |

Methods of Evaluation

| Subject | Internal Evaluation | External Evaluation | Suggested AD-On Course |
|---------------|--|---------------------|--|
| For all Units | Multiple Choice Questions, Written Test, Internal Examination, PPT based presentation etc. | SPPU | Visit to industries and prepare a report on the visit. |

References

| Sr. No | Title of the Book | Author | Publisher | Place |
|--------|--|---|----------------------------|---------|
| 1 | Cost Accounting Standard | Institute Of Cost Accountant Of India Kolkata | ICAI INDIA | KOLKATA |
| 2 | A Handbook on Goods & Services Tax - GST | CA PUSHPENDRA SISODIA | Bharat Law House Pvt. Ltd. | |

| | | | | |
|---|--|------------------------------------|--|-----------|
| 3 | Enterprise Resource Planning | Veena Bansal | Pearson India | New Delhi |
| 4 | Bharat's GST Laws with rate of Tax on Goods and Services (Amended Bare Act Rule) | Bharat Law House | Bharat Law House Pvt. Ltd | NEW DELHI |
| 5 | Lean Six Sigma | Bass and Issa | Mcgraw Hill | Noida |
| 7 | A Birds Eye view of GST | R.K.Jha and P.N.Singh | Asia Law House | Hydrabad |
| 6 | Total Productive Maintenance | <u>K .S. MADHAVAN</u> (AUTHOR), | SHINGO INSTITUTE OF JAPANESE MANAGEMENT | AMAZON |

Web References:

<https://icmai.in>

www.globalcma.in

www.globalcma.in

<https://www.acieta.com/why-robotic-automation/robotics-manufacturing>

Note: 100 % of marks are allotted to Theory only.

SPECIAL ELECTIVE SUBJECT - GROUP C (Advanced Cost Accounting & Cost system)
Subject: PROJECT WORK / CASE STUDIES Course Code: 408 Total Credits: 04

Project Work Will Carry 100 Marks. For Regular Students, Project Work Is Compulsory. The Option Of Case Studies Is Only For The Students Registered As An External Student. 'Students Are Expected To Prepare The Project Report Based On The Field Work And Survey And Studying The Current Trends Under The Guidance Of Their Guide Teacher'. They Will Have To Submit The Report On 31st March Every Year. Project Viva Voce Will Be Conducted At The End Of IV Semester But Before Theory Examination.

Guidelines Areas of Project Work Marks: 100

Students are required to Visit a Unit in Concerned Industry and submit their report on any of the following project topics.

1. Marginal Costing: Techniques Based on Annual Reports of Listed Companies. To Study the Application of Marginal Costing in Taking Managerial Decision.
2. Budgetary Control: Study of Procedure of Audit. A Study of Budgetary Control System Established therein and used for cost Control Purpose.
3. Statement of Cost of Production of the taxable goods(refer Rule 30 of the CGST Rules, 2017)
4. Environmental Audit.
5. Cost Audit: Audit Programme Understanding the Procedure of Cost Audit, Cost Accounting Record Rules of the Respective Industry and Preparation of Cost Audit Report.
6. Process Costing: process industry & Understanding the Use of Process Costing Method in the factory, Cost Analysis at Each Stage in Particular and Cost Analysis in General done in the Sugar Factory.
7. Pricing Decisions: Visit to any Industry Understanding the different Methods and Techniques used by the Concern in pricing different Products.
8. Cost Control and Cost Reduction: Visit to any Manufacturing Concern and Understanding the different Methods used fruitfully by the Priority in Cost Control and Cost Reduction. **ISOProcedure.**
9. Contract Costing: Visit to Any Construction / Contracting firm and Understanding Ascertainment of Contract Cost, Allocation and Apportionment of different Expenses and Apportionment of profit on Incomplete Contract.

10. Costing in Service Industry: Visit to any Hotel, Airlines, Hospitals or any other Service Industry and Understanding the Costing Methods used in the Concerned Service Industry and its Utility to Ascertain the Cost of Service Rendered as well as for controlling the Cost.
11. Recent Developments in Cost Accounting.
12. Application of Activity Based Costing.
13. Study of Job Evaluation and Merit Rating in Industrial Unit:
14. Application to Agro Based Industries i.e. fishery, dairy, poultry etc.
15. Cost Reduction Program and its Implementation:
16. Study of Costing Techniques and its use in Decision Making:
17. Application of Onion – Cash Crop, Sugarcane, Cotton, Horticulture etc.
18. Study of Various Measurement Policies (Risk Management)
19. Study of minimum wages.
20. Study of fixation or fees of Professional Courses,
21. Study of Cost Associate with Finance of Any Company
22. Study of Cost Structure of Different Companies from same Industry.
23. CSR under industry.

Note:

- The aforementioned titles are just for examples. Students can choose any other topic relevant to the syllabus in consultation with subject teacher.
- 50 % Marks are allotted to Viva-Voce whereas rest 50 % for the Project Work conducted by the students.

SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)

SUBJECT: RECENT ADVANCES IN CO-OPERATIVE AND RURAL DEVELOPMENT

Course Code: 409

Total Credits: 04

Objectives of the Course:

1. To create awareness regarding globalization and its effects on rural development.
2. To study and projects in the field of Co-operation and recent advances in rural development.

| Unit No. | Unit Title | Content | Purpose/skills to be developed |
|----------|--|--|---|
| 1. | Social and Economical Aspect | Social and Economical Aspect: 1.1 Theory and Practice of co-operative principles & current scenario 1.2 Issues of economic viability of co-operative institutions 1.3 Issues of non-viability and sick co-operative units 1.4 Social responsibility of co-operative institutions | 1. To understand economic viability of co-op. institutions 2. To understand the social responsibility of co-op. institutions |
| 2. | Globalization and Co-operatives | Globalization and Co-operatives: 2.1 Progress of Globalization and its impact on Co-operative institutions 2.2 Challenges of global competition 2.3 Meeting the global challenges 2.4 New Management Techniques 2.5 Scope of six Sigma in Co-Operative Management 2.6 Co-operative leadership in global era | 1. To understand the impact of globalization on co-op. institutions. 2. To understand the challenges posed by globalization & remedies 3. To study the changing role of co-operative leadership with respect to globalization & its effects |
| 3. | Role of Self Help Groups in Rural Development | Role of Self Help Groups in Rural Development: 3.1 Formation & organization 3.2 Self Help groups - innovation for rural development 3.3 Types of Micro Finance- Meaning & Definition 3.4 Micro finance and SHGs 3.5 Development of banking habits among rural people 3.6 Rural artisans and SHGs | 1. To understand the meaning & evolution of Self Help Groups. 2. To understand the role of SHGs in the development of various co-op. movements & societies |

| | | | |
|-----------|---|---|---|
| | | 3.7 Women empowerment through SHGs 3.8 Marketing of SHG products 3.9 Performance | |
| 4. | Rural distress and Government Measures | Issues in Rural Co-operative Development & Government measures: 1.1 Reports of various committees regarding farmer's suicides 1.2 Causes of farmer's suicides 1.3 Short and long term Governmental measures for redressing rural distress 1.4 Sustainable Rural development | 1. To study various hindrances in development of rural co-op. sector. 2. To understand the causes of farmer's suicides 3. To study various governmental measures for the development of rural co-op. sector 4. To understand the progress & future course of action for sustainable rural development. |

Teaching Methodology:

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|---|------------------------------------|--|---|
| 1 | 12 | Group discussion & presentations | ---- | Preparing report on group discussion & presentations | Awareness about recent trends in social & economic aspect |
| 2 | 12 | Guest lecture followed by group discussion | Short films available on internet | Preparing report on group discussion & presentations | Awareness about recent trends and globalization |
| 3 | 12 | Visit to couple of SHGs | Short films available on internet. | Preparing report on Visit made. | Enhanced awareness about functions, need & problems of SHGs |
| 4 | 12 | Group discussion & visit to the nearby village where Rural distress is reported | ---- | Report on the functioning of NGO working in this field | Greater understanding about rural distress |

Recommended Books:-

1. Bedi R.D.- Theory, History and Practice of Co-operation
2. N.L.Ghorpade- Co-operation and Rural Development
3. Dubhashi P.R.- Principles and philosophy of co-operation
4. Dubhashi P.R.- Rural Development & administration in India

5. B.K.Sinha- Indian Co-operation
6. S.K.Day- Power of People
7. Rajeshwar- Community development, Panchayat raj, Sahakarisamaj
8. S.K.Goyal- Co-operative farming in India
9. Dr. Dhiraj Zalte& Others-Theory & Practice of Cooperation Prashant Publication

Journals:

1. Journal of Rural Development, Hyderabad (Rajendranagar)
2. Journal of Co-operative Perspective, Pune.
3. The Indian Journal of Commerce, New Delhi.
4. Journal of Sahakari Maharashtra, Pun

SPECIAL ELECTIVE SUBJECT - Group D (Co-operation & Rural Development)

SUBJECT: Project Work/ Case Studies

Course Code: 410

Total Credits: 04

Objectives:

1. To develop research attitude of the students.
2. To enrich the ability of research work among the students

Introduction:

As a partial fulfillments of University of Pune requirement for M.Com Programme students have to undergo in-plant training of 6 weeks in an organization of repute assigned by the institute or accessible to student. The objective of this activity is to test student's ability to apply theoretical knowledge to Co-operation and Rural Development. In the light of exposure to different functional areas and research methodology at M.Com Part- II curriculum the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

Report Contents:

- A. Cover Page
- B. Company Certificate
- C. Guide Certificate
- D. Acknowledgement
- E. Declaration
- F. Executive Summary

Tentative Chapter Scheme:

| Unit No. | Unit Title | Contents |
|-----------------|-----------------------------|---|
| 1 | Introduction | Selection and relevance of the problem, historical background of the problem, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be covered by the candidate |
| 2 | Research Methodology | It include Objectives, Hypothesis, Scope of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, limitations of the study, significance of the study etc |

| | | |
|----|--|---|
| 5. | Literature Review | Provide information about studies done on the respective issue. This would assist students to undertake further study on same issue. |
| 6. | Data Presentation and Data Analysis | The analysis pertaining to collected data will be done by the students, the application of selected tools or techniques |
| 7. | Conclusion | Findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses. |
| 8. | Bibliography | It include a list of all of the sources you have used whether referenced or not in the process of research work |
| 9. | Appendix | An appendix contains supplementary material that is not an essential part of the text itself but which may be helpful in providing a more comprehensive understanding of the research problem |

Project Report (For Regular Students)

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business Entrepreneurship. The students will have to work under the guidance of concerned subject teacher.

The Research project work will carry total 100 marks.

Research project Division of Marks

| 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 |

Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointer by the University.

Case Studies (Only for External Students)

There will be a paper of case studies for external students. The paper will be set for 80 marks to be converted in to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case will also be covered and it will carry twenty (20) marks.

Note: The paper of case studies will be offered only by external students only.

References:-

| Sr. No | Title of Book | Author/s | Publication | Place |
|---------------|---|---|----------------------------------|--------------|
| 1 | Research Methodology-Methods & Techniques | C. R. Kothari | New Age International Publishers | New Delhi |
| 2 | Research Methodology | Dipak Kumar Bhattacharyya | Excel Books | New Delhi |
| 3 | Research Methodology-Methods & Techniques | Anil Kumar Gupta | Value Education of India | New Delhi |
| 4 | Research Methodology-Concepts and Cases | Deepak Chawla & Neena Sondhi | Vikas Publishing House Pvt. Ltd | New Delhi |
| 5 | Research Methods | Ram Ahuja | Rawat Publications, | Jaipur |
| 6 | Methodology & Techniques of Social Research, | P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas | Himalaya Publishing House | Mumbai |
| 7 | Legal Research and Writing Methods | Anwarul Yaqin | LexisNexis Butterworths | Nagpur |
| 8 | Business Research Methods, | Donald R. Cooper & Pamela S. Schindler | Tata McGraw- Hill Edition | New Delhi |
| 9 | Investigating the Social World-The Process and Practice of Research | Russell K. Schutt | Sage Publication | New Delhi |
| 10 | Business Research Methods | Alan Bryman & Emma Bell | Oxford University Press | New York |



SPECIAL ELECTIVE SUBJECT - GROUP E (BUSINESS PRACTICES & ENVIRONMENT)

Subject: Recent Advances in Business Practices and Environment Course Code: 411 Total Credits: 04

Objectives of the Course:

- To provide knowledge and understanding of Recent Advances in Business Practices and Environment.
- To understand the Maharashtra New Industrial Policy 2019.
- To study the various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
- To know the concept of Environment Audit and Corporate Governance.

| Unit No. | Unit Title | Contents | Skills to be developed |
|----------|--|--|--|
| 1 | Maharashtra New Industrial, policy 2019. | Objectives or Target of New Policy. A) Promotion of Thrust Areas. 1) Agro – Tourism 2) Agro processing Policy 3) Textile Policy. 4) Retail Policy. C) Large Scale Industry, Mega and Ultra Mega Projects. D) Incentives. | i. To understand the Objectives or Target of Maharashtra New Industrial Policy 2019. ii. To understand the Provisions for Promotion of Various Thrust Area. |
| 2 | Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). | A) SME Divisions Schemes-Descriptions, Nature of Assistance, Who and How Apply. 1.Assistance to Training Institutions (ATI) 2. Marketing Assistance. B) Fiscal Incentives for Micro, Small and Medium Enterprises and Small Industries. C) Development Commissioner Schemes 1) Credit Guarantee. 2) Micro and Small Enterprises Cluster Development Programme. 3) Micro Finance Programme D) Rajeev Gandhi Udyami Mitra Scheme (RGUMI). E) Pradhan Mantri Mudra Yojana 2015 –Eligibility- Mudra Bank-Functions of Mudra Bank-Mudra Loan- Types & Features of Mudra Loan. * New Package of Central Government on 13 May 2020 for MSME for remedies to reduce Covid19 Lockdown effects. | i. To understand the Description, Nature of Recent Schemes of Development of Micro, Small and Medium Enterprises. ii. To understand the Fiscal Incentives for Micro, Small and Medium Enterprises and Small Industries. iii. To understand the Rajiv Gandhi Udyam Mitra Scheme. iv. To Know about Pradhan Mantri Mudra Yojana 2015 and Functions of Mudra Bank. |

| | | | |
|---|---|--|--|
| 3 | A) Marketing Assistance. B) NSIC –National Small Industries Corporation Schemes- | A)NSIC Schemes : 1)Bank Credit Facilitation 2)Single Point Registration 3)Prime Minister`s Employment Generation Programme.(PMEGP) 4)Coir Vikas Yojana –Skill Upgradation and Mahila Coir Yojana 5) IT Incubator B) Gram Udyog Vasahats, Urban Haat. C) H.R. initiatives - Labour Market Information cell (LMIC), Service training institute (STI) | i. To Understand the Marketing Assistance ii. To understand the Corporation Schemes of NSIC. iii. To understand the various H.R. Initiatives, about LMIC and STI. |
| 4 | Environment Audit& Corporate Governance. | Nature – Scope-Goal - Necessity & importance – Types – Limitation - Role & implication -Transparency & corporate discloser – ISO 14000 Nominee Direct role. Good Corporate Governance-Recent Development in Corporate Governance in India. | i. To understand the Nature – Scope-Goal- Necessity & importance – Types – Limitations of Environment Audit. ii. To study of the ISO 14000 iii. To gain fundamental knowledge about the Corporate Governance in India. |

Teaching Methodology

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|---|---|--|---|
| 1 | 12 | Pre reading, Class discussion, examples from real life through newspapers and internet Resources. About Maharashtra New Industrial Policy 2019. | Film Show on Aspects of Maharashtra New Industrial Policy 2019 | Project on Provisions of Maharashtra New Industrial Policy 2019 | Understanding of basic knowledge of Maharashtra New Industrial Policy 2019. |
| 2 | 12 | Guest Lectures on Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies | You Tube Video on Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). | Project Report on SME Divisions Schemes of Assistance, Who and How Apply. | Understanding of basic knowledge of Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). And Pradhan Mantri Mudra Yojana 2015. |
| 3 | 12 | .Guest Lecture on Marketing Assistance. NSIC –National Small Industries | PPT on Marketing Assistance. NSIC –National Small Industries. | Project Report on Corporation Schemes and Gram Udyog Vasahats, Urban Haat. | 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. | Presentation on Scope-Goal- Necessity & importance – Types – Limitation - Role & implication Environment Audit& Corporate Governance | Project on Review Environment Audit& Corporate Governance | Understanding the importance, scope, effects and Role & implication of Environment Audit& Corporate Governance. |
|---|----|---|--|---|---|

References:-

1. Maharashtra New Industrial Policy 2019 Handbook <https://home.kpmg/content/dam/kpmg/in/pdf/2019/04/KPMG-Flash-News-Maharashtra-Industrial-Policy-2019-2.pdf>. Google Website
2. Ministry of Micro, Small &Medium Enterprises Schemes 2015. Pradhan Mantri Mudra Yojana 2015
https://msme.gov.in/sites/default/files/MSME_Schemes_English_0.pdf
3. Business Environment Audit Text & Cases Francis Cherunilam Himalaya Publishing House Pvt.Ltd. Mumbai
<https://vikaspedia.in/social-welfare/financial-inclusion/pradhan-mantri-mudra-yojana>. Google Website
4. Business Environment Challenges, Elliaon Edward Arnold ,Asia Publishing House Mumbai.
5. Environmental auditing: effectiveness, objectivity, and transparency, Cook W, Bommel S V, Turnhout. Asia Publishing House Mumbai
6. Corporate Governance. <https://www.corpgov.net/library/corporate-governance-books-online/> Google Website
7. Auditing & Corporate Governance <http://www.himpub.com/documents/Chapter3501.pdf> Himalaya Publishing House Pvt.Ltd. Mumbai



SPECIAL ELECTIVE SUBJECT - GROUP E (BUSINESS PRACTICES & ENVIRONMENT)

Subject: Project Work/ Case Studies

Course Code: 412

Total Credits: 04

Objectives of the Course:

- 1) To provide an opportunity to investigate an issue that excited student interest to a depth.
- 2) To develop interest of to become successful entrepreneur.

Introduction:

As a partial fulfillments of University of Pune requirement for M.Com Programme students have to undergo in-plant training of 6 weeks in an organization of reputed assigned by the institute or accessible to student. The objective of this activity is to test student's ability to apply theoretical knowledge to practical business situation. In the light of exposure to different functional areas and research methodology at M.Com Part- II curriculum the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

Report Contents:

- A. Cover Page
- B. Company Certificate
- C. Guide Certificate
- D. Acknowledgement
- E. Declaration
- F. Executive Summary

Tentative Chapter Scheme:

| Unit No. | Unit Title | Contents |
|-----------------|---------------------|--|
| 1 | Introduction | Selection and relevance of the problem, historical background of the problem, definition/s of related aspects, characteristics, different concepts pertaining to the problem etc can be covered by the candidate |

| | | |
|-----|--|---|
| 2 | Research Methodology | It include Objectives, Hypothesis, Scope of the study, Selection of the problem, Sample size, Data collection, Tabulation of data, Techniques and tools to be used, limitations of the study, significance of the study etc |
| 10. | Literature Review | Provide information about studies done on the respective issue. This would assist students to undertake further study on same issue. |
| 11. | Data Presentation and Data Analysis | The analysis pertaining to collected data will be done by the students, the application of selected tools or techniques |
| 12. | Conclusion | Findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses. |
| 13. | Bibliography | It include a list of all of the sources you have used whether referenced or not in the process of research work |
| 14. | Appendix | An appendix contains supplementary material that is not an essential part of the text itself but which may be helpful in providing a more comprehensive understanding of the research problem |

Project Report (For Regular Students)

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business Entrepreneurship. The students will have to work under the guidance of concerned subject teacher. The Research project work will carry total 100 marks.

Research project Division of Marks

| 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 |

Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointer by the University.

Case Studies (Only for External Students)

There will be a paper of case studies for external students. The paper will be set for 80 marks to be converted in to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case will also be covered and it will carry twenty (20) marks.

Note: The paper of case studies will be offered only by external students only.

References:-

| Sr. No | Title of Book | Author/s | Publication | Place |
|--------|---|---|----------------------------------|-----------|
| 1 | Research Methodology-Methods & Techniques | C. R. Kothari | New Age International Publishers | New Delhi |
| 2 | Research Methodology | Dipak Kumar Bhattacharyya | Excel Books | New Delhi |
| 3 | Research Methodology-Methods & Techniques | Anil Kumar Gupta | Value Education of India | New Delhi |
| 4 | Research Methodology-Concepts and Cases | Deepak Chawla & Neena Sondhi | Vikas Publishing House Pvt. Ltd | New Delhi |
| 5 | Research Methods | Ram Ahuja | Rawat Publications, | Jaipur |
| 6 | Methodology & Techniques of Social Research, | P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas | Himalaya Publishing House | Mumbai |
| 7 | Legal Research and Writing Methods | Anwarul Yaqin | LexisNexis Butterworths | Nagpur |
| 8 | Business Research Methods, | Donald R. Cooper & Pamela S. Schindler | Tata McGraw- Hill Edition | New Delhi |
| 9 | Investigating the Social World-The Process and Practice of Research | Russell K. Schutt | Sage Publication | New Delhi |
| 10 | Business Research Methods | Alan Bryman & Emma Bell | Oxford University Press | New York |



SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Recent Advances in Business Administration

Course Code: 413

Total Credits: 04

- Objectives:**
1. To familiarize the students with the recent advancements in business administration
 2. To develop an understanding about tools and their application in the business.
 3. To understand the basic concepts of Change Management and their approaches.
 4. To impart adequate knowledge and analytical of cross cultural Management.
 5. To impart the basic concept and strategies of customer centric Management..
 6. To expose the students to the concept, Innovation Management

| Unit No. | Unit Title | Contents | Purpose skills to be developed | Lectures Allotted |
|-----------------|---|---|--|--------------------------|
| 1 | Contemporary Issues in Business Administration | 1.1 Change management – Concept, Significance. Managing change-Important feature 1.2 Principals change Management 1.3 Dimensions Approaches towards managing change 1.4 Futuristic and strategic approach toward changing business environment | <ul style="list-style-type: none">▪ To understand the concept of change management and get the knowledge about the approaches management change and Important feature,,▪ To know the various dimensions Approaches towards managing change.▪ To get the futuristic and Strategic approaches due technology | 12 |

| | | | | |
|---|--|---|--|----|
| 2 | Customer Centric Approach | <p>2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer .</p> <p>2.2 The challenges of becoming a customer-centric company</p> <p>2.3 Best practices to becoming a customer-centric company</p> <p>2.4 Ways to measure the success of a customer-centric company</p> | <ul style="list-style-type: none"> ▪ Get well acquainted with the concept strategies internal and external customers in customer centric approach ▪ To analyses the challenges before cutomer centeric organization ▪ To know the best practices and way to measure the success of customer centric company | 12 |
| 3 | Cross- Cultural Management System | <p>3.1 Global management system- Concept, &Significance.</p> <p>3.2 Issues in cross cultural management.</p> <p>3.3Acquisition & mergers- Role & importance</p> <p>3.4 Current Trends in acquisitions & mergers on national & international scenario</p> | <ul style="list-style-type: none"> ▪ To understand the concept and significance of Global Management. ▪ To Know the cross cultural Management issues. ▪ To able to aquatint the role, importance and current trends in merger | 12 |
| 4 | Turn Around and Innovation Management | <p>4.1Turn around Management - Concept & Significance, Techniques prerequisite for success.</p> <p>4.2 Restructuring & Reengineering of business - Concept of innovation, Advantages and Significances of Innovation</p> <p>4.3 Key Steps in Innovation Management</p> <p>4.4 Role of Government and Private Institutions in</p> | <ul style="list-style-type: none"> ▪ To know the concept significance and techniques/ ▪ To able to know the prerequisite for success. ▪ To get knowledge about the concept and significance of Restructuring and | 12 |

| | | | | |
|--|--|----------------------|---|--|
| | | promoting innovation | <p>Reengineering of Business.</p> <ul style="list-style-type: none"> ▪ To know the steps on innovation management. And also the role of various institution for promoting. | |
|--|--|----------------------|---|--|

Teaching Methodology:

| Topic No. | Total Lectures | Innovative methods to be used | Film shows and AV Applications | Project | Expected Outcome |
|-----------|----------------|---|--|---|--|
| 1 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels. | <ul style="list-style-type: none"> ▪ Significance of change management in respect of covid 19 ▪ Project on covid 19 futuristic and strategic approach of change management. ▪ Impact of covid 19 on futuristic and strategic approach towards business environment | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ The Definition and meaning of change management and get the knowledge about the approaches management change and Important feature. ▪ Can identify dimensions Approaches towards managing change. ▪ Able to cope with the futuristic and Strategic approaches due technology. |

| | | | | | |
|---|----|---|---|---|---|
| 2 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels | <ul style="list-style-type: none"> ▪ Project on customer centric par after slowdown of economy ▪ Case study approach towards employee as internal customer | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Define the concept, strategies internal and external customers in customer centric approach ▪ Able to know the challenges before customer centric organization ▪ Identify the best practices and way to measure the success of customer centric company. |
| 3 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels | <ul style="list-style-type: none"> ▪ Company having cross boundary employees and its approach /its strategies of cross cultural management ▪ Case study of acquisition and merger in context of Indian multinational of any company | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Understand the concept and significance of Global Management. ▪ Able to Know the cross cultural Management issues. ▪ Able to identify to acquaint the role, importance and current trends in merger |
| 4 | 12 | Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental | Relevant videos on YouTube and specific channels, Grouping for Educational | <ul style="list-style-type: none"> ▪ Case study of one company, which contributed in Indian Economy. ▪ Project on one | <p>After completing this topic , the student will be able to understand</p> <ul style="list-style-type: none"> ▪ Understand the concept significance and techniques of turn around management |

| | | | | | |
|--|--|---|--|---|--|
| | | learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning | Communication, E-Content, HRD Ministry TV channels | <p>innovative Idea which is useful for solution of business problems..</p> <ul style="list-style-type: none"> ▪ Significance of turnaround management after covid 19 | <ul style="list-style-type: none"> ▪ Identify the prerequisite for success. ▪ Able to identify the concept and significance of Restructuring and Reengineering of Business. ▪ Able to cope with the steps of innovation management. And also the role of various institution for promoting. |
|--|--|---|--|---|--|

Methods of Evaluation:

| Unit | Internal Evaluation | External Evaluation | Suggested Add on Courses |
|------|-----------------------|--|--|
| I | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| II | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| III | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |
| IV | Continuous Evaluation | Written exam as per University Guidelines and Schedule | Related Short Term Course/ Seminar/ Workshop |

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Project work / Case Studies

Course Code: 414

Total Credits: 04

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business- Administration. The students will have to work under the guidance of concerned subject teacher. The project will carry total 100 marks out of which sixty marks will be allotted for Project Report and 40 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University. Note: The list of suggested areas for project work will be notified in due course. Case Studies: There will be a paper of case studies for external students. The paper will be set for 80 marks- to be converted to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case also will be covered & it will carry twenty (20) marks. Note: The paper of case studies will be offered only by external students only.

BUSINESS ADMINISTRATION – SUGGESTED TOPICS FOR PROJECT REPORT

CONTENTS:

- 1.CoverPage
- 2.CompanyCertificate
- 3.Guide Certificate
- 4.Acknowledgement
- 5.Declaration
- 6.Executive Summary

TENTATIVE CHAPTER SCHEM E

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS OBSERVATIONS

CHAPTER 7. FINDINGS CONCLUSIONS AND SUGGESTIONS

1. An empirical study on 360 degree performance appraisal in a private sector organization.
2. A study of lower/middle/top level management banks/private/public sector employees job satisfaction
3. A study of stress management related to work of the employees from IT Sector
4. A study on cross cultural management issues in a multinational company.
5. A study of ERP System of a private/public sector organization.
6. A comparative study of the impact of team work in two departments of an organization.
7. A study on overcoming of negative emotions and boosting motivation of managers in private/public sector organization.
8. A study on emotional intelligence amongst female employees at workplace in private/public sector employees.
9. A study of work-life balance of employees in an organization.
10. A study of work culture and work ethics in an organization.
11. A study of impact of Training of employees in an bank/private/public sector organization.
12. A study of impact and role of Job Rotation for the Positive outcome.(A case study)
13. A study on the pros and cons of VRS to employer and employees in an organization- (A case study)
14. A study of the problems involved with the resignation of an employee to both employer and employee.
15. A study on the prospects of manpower planning in organization.
16. A study of the awareness and utility of HRD and HRM in an organization.
17. A study on the problems related to job transfers of employees especially with reference to female employees.
18. An overview of ethics in performance appraisal in an organization.
19. A study of the HR environment of two companies.
20. A Study of the HR challenges in Employing Generation
21. A study of the HR challenges in Indian context.
22. A study of the employee retention strategies of two companies.
23. A study of the impact of change management of an organization.
24. A study of the techniques of turnaround management in an organization.
25. A study of the role and impact of information technology in indigenous and multinational companies.

26. A study of the financial position of a Company
27. A study of the capital structure and cost of capital of a company
28. A study of the working capital management
29. A study of the customer retention techniques adopted by Banks/Insurance/Travel and tourism/Telecom Companies.
30. Analytical study of the CSR practices adopted by companies.
31. A study on nature of organization climate and impact on Job satisfaction of employees.
32. A study on organization behavior & its impact on female employees functioning.
33. A study of organizational problems of the institution and their impact on functioning of role of employee.
34. Analytical study of business ethics practices adopted by companies.
35. A study of office structure and productivity
36. A Study of import and export organization culture
37. Impact of customer satisfaction strategies on customer retention in Bank /Insurance/Travelling /Telecom companies.
38. A study of service providing institute's effectiveness in customer satisfaction
39. Impact of customer satisfaction strategies on customer retention.
40. Assessment of customer satisfaction on Traveling/Banking/Insurance/Telecom industry.
41. A study of stress management related to work of the employees from IT. /Education/Newspaper/Banking /Insurance/Hospital/Travel/any service Sector.
42. A study of Production and Marketing strategies of small /medium / big companies.
43. A case study of any service providing Industries (Structure, Services, Productivity, Problems, Employability)
44. A study of Impact of quality control on organizational performance.
45. Appraisal of inventory control in manufacturing company.(case study of any company)
46. A study of Impact of production and control on operational cost of any company.
49. A study of the effect of material management techniques on production process.

SPECIAL ELECTIVE SUBJECT - Group G (Advanced Banking & Finance)

Subject: Recent Advances in Banking and Finance

Course Code: 415

Total Credits: 04

Objectives:

1. To enable students understand new developments in banking industry.
2. To keep the students abreast with the innovative practices introduced by RBI in day to day banking in India.
3. To enable the students to understand the various modern services offered by banks.
4. To give exposure of financial services offered by various agencies and financial adviser to students.

Skills to be developed:

1. To make aware about recent development in banking.
2. To expose them to technological changes brought in Indian banks.
3. Students shall learn and acquire the knowledge of latest development in Indian money market.
4. Students will acquire skills about recent development in Indian capital market.

| Unit No. | Topic | Periods | Teaching Method | Course Outcome |
|----------|--|---------|---|---|
| 1 | Recent Developments in Banking: 1.1 Financial inclusion: Concept, Benefits, RBI guidelines, Economic Growth and financial inclusion, constraints. 1.2 Regulation with respect to management of NPAs and Maintenance of Capital adequacy norms. Bad assets management (Bad banks or companies). 1.3 Basel Norms: III and IV. 1.4 Micro Finance Institutions: role, prospectus and containers. 1.5 Customer service management: Customer education and Customer Relationship Management. Customers meet, Provisions of Consumer Protection Act. 1.6 The Banking Ombudsman Scheme, 2006 Concept of CAMELS rating in banks. | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students may understand the importance of Financial inclusion, progress till date of it, and also overview the role of micro financial institutions, customer management. |

| | | | | |
|---|--|-----------|--|---|
| 2 | Technological Developments in Banks: Delivery channels 2.1 Core Banking, 2.2 Tele banking, 2.3 Mobile banking, 2.4 ATMs, 2.5 Internet Banking. 2.6 Electronic Funds Transfer: (BCS credit-debit, SWIFT, RTGS, and NEFT) | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment | Students will be exposed to recent technological development in banking, and various electronic funds transfer. |
| 3 | Recent Developments in Money Market: 3.1 Role and functions: Call/ Notice / Term policy, Treasury Bills, Commercial paper and Certificate of Deposits. 3.2 Collateralized borrowing and lending obligations. (CBLD) 3.3 Money Market Mutual Fund. (Repos) Repurchase obligations (Market Repo & Repo with RBI) 3.4 Money market derivative and 3.5 Money market debt funds | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students shall learn recent development in money market and inclusion of modern debt instruments. |
| 4 | Recent Developments in Capital Market: 4.1 Recent reforms in the capital market with reference to primary market : Book building, Reverse book building mechanism (75%-100%), Green Shoe option, Online IPOs., Grading & IPO's 4.2 Secondary Market : organization, Regulation and functions of stock exchanges, listing and trading of securities, the BSE, the NSE, OTCEI, and the interconnected stock exchanges of India. The working of these stock exchanges using network. 4.3 Changing trends in foreign institutional investments (FII) Introduction of Depositories and Custodian Demat service, Options and futures trading in equity derivatives market, regulation by SEBI. | 12 | Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet | Students will understand the Recent developments took place in Indian Capital Market. |
| | Total | 48 | | |

Recommended Books:

1. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson

2. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
3. Financial Markets and Institutions- L.M. Bhole
4. International Financial Management-Eun/Resnick
5. International Financial Management, Markets, Institutions-James C. Baker-
6. Reserve Bank of India Bulletin
7. Annual Reports of IMF, World Bank, ADB.
8. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.
9. Indian Economy (Latest Edition): Rudder Dutta, Gaurav Dutta, and Sundram, Himalaya Publishing House, New Delhi.

SPECIAL ELECTIVE SUBJECT - Group G (Advanced Banking & Finance)

Subject: Project Work / Case Studies

Course Code: 416

Total Credits: 04

The following are the topics suggested for Project Work:

1. A study of trends in mutual funds
2. Financial Inclusion & unskilled worker.
3. Rural Development & role of NABARD
4. A study of Bank portfolio
5. Banking Development Problems & Perspectives
6. Role of IT in Banking industry: constraints & challenges
7. A study of New Banking products
8. A study of Marketing of Banking products
9. A study of Companies (Amendment) Act 2013 with reference to Banking
10. Capital Adequacy Norms: constraints & challenges
11. Project Evaluation Tools & Techniques
12. Assessment of Financial Health through Ratio Analysis
13. Study of Bank Balance Sheet.
14. Study of Urban Co-Operative Bank.
15. Study of Non-Performing Assets.
16. Study of Capital adequacy of Public sector, Private sector and Co-Operative Banks.
17. Study of Foreign bank branch working in India.
18. Study of forex operation of Indian banks located in your city.
19. Study of National securities depository and Demat Account.
20. Study of Social banking (Prime Minister Rozgar Yojana, Suwarna Jayanti Sahara Rozgar Yojana, NAREGA, The Urban Self employment programe.)
21. Study of Self help group in Maharashtra.
22. Study of Recent Mergers and acquisition in banks.
23. Study of recent mergers of banks and its implication on bank employee.
24. Study of Foreign institutional investments.
25. Study of Recent reforms in capital market.
26. Study of R.B.I. recent monetary policy.
27. Study of Stock Exchange.

28. Study of Non-Banking Finance Companies.
29. Study of Role of N.G.O's.
30. Study of International Financial Institutions.
31. Study of International Investors.
32. Skill Development for unemployment Youth.
33. Study of Self Help Groups.
34. Study of investor's portfolio.
35. Study of investor's awareness and education by SEBI.
36. Study of role of SEBI.
37. Study of different schemes of mutual funds.
38. Study of companies deposits.
39. Study of GDR and ADR
40. Study of FDI.

Note:

- Clarity with respect to any topic mentioned above be given by the concerned subject teacher / Guide.
- Student is required to choose one institution / scheme at a time.
- The topics mentioned are for guidelines and the concerned subject teachers have the privilege to choose and suggest any other topic other than the above

SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: Recent Advances in Marketing

Course Code: 417

Total Credits: 04

1. Preamble

After the introduction of new economic policy the extent of competition in the market has increased substantially. Competition is becoming tougher day after day. Therefore every business establishment is required to give more importance to the marketing side compared to the other branches of the business. The heart of business success lies in its marketing. Most aspects of business depend on successful marketing. The overall marketing umbrella covers advertising, public relations, promotions and sales. Marketing is a process by which a product or service is introduced and promoted to potential customers. Without marketing, business may offer the best products or services, but none of the potential customers would know about it. Without marketing, sales may crash and companies may have to close. Given this, many jobs are available in the marketing field. These jobs require detailed knowledge of marketing. The main aim of this course is creating manpower which will fulfill the demands of the industry in the field of marketing.

Objectives of the course

1. To facilitate an understanding of the recent trends in marketing
2. To make students aware of the latest changes and challenges in digital marketing.
3. To acquaint students with mechanisms of Delivering Service through Intermediaries and Modern E Channels
4. To help students understand various issues related with sustainable marketing.

Depth of the program – Detailed Knowledge

Objective of the Program

- 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 strategies
- To develop students' independent logical thinking and facilitate personality development.
- To impart the knowledge about various marketing strategies.
- To impart knowledge about Sustainable Marketing and Value through Customer Service
- To impart in-depth knowledge about digital marketing

| Unit No | Unit Title | Contents | Purpose Skills to be developed |
|---------|------------|----------|--------------------------------|
|---------|------------|----------|--------------------------------|

| | | | |
|----|---|--|---|
| 01 | Marketing Strategy | <ul style="list-style-type: none"> -Meaning- Definition – Types of Marketing Strategies. Elements of Marketing Strategy. - Strategies in the Marketing Warfare- Principles of Marketing Warfare -Process of Creating a marketing strategy , Global v/s Local Marketing strategy | To enable the students to understand various types of marketing strategies and the process of creating marketing strategy |
| 02 | Sustainable Marketing and value through customer service | <ul style="list-style-type: none"> -Sustainable Marketing :Concept, Importance , Problems and prospects -Creating Sustainable Value through Customer Service -Sustainable Marketing and Sustainable Development, sustainable Marketing and related ethical issues -Current examples of corporate sustainability endeavors | To enable students about Sustainable Marketing and value through customer service |
| 03 | Recent Trends, Changes and Challenges of digital Marketing | <ul style="list-style-type: none"> -Concept and relevance of Digital Marketing in Modern Times. -Role of a Modern Marketing Manager in the era of digital Marketing with specific reference to social media management and social media audit. -Problems and prospects of Marketing ; advent of artificial intelligence and robotics -A study of some e marketing websites: www.ebay.in, www.alibab.com, www.flipkart.com | To familiarise students with the developments in digital marketing |
| 04 | Delivering service through intermediaries and modern E channels | <ul style="list-style-type: none"> Customers role in service delivery. Marketing strategies for customer involvement and engagement Customer defined service standards Factors necessary for appropriate service standards Types of customer – defined standards. Development of customer defined standards | To acquaint students with mechanisms of delivering service through intermediaries and modern e channels |

Teaching methodology

| Topic No. | Total Lectures | Innovative methods to be used | Film shows | Project | Expected Outcome |
|-----------|----------------|-------------------------------|------------|---------|------------------|
|-----------|----------------|-------------------------------|------------|---------|------------------|

| | | | | | |
|----|----|--|---------------------|--|---|
| | | | and AV Applications | | |
| 01 | 12 | Guest Lecture, Presentation of the students and also videos which are available on youtube | Videos on Youtube | N.A | Students will understand various types of marketing strategies and the process of creating marketing strategy |
| 02 | 12 | Guest Lecture, Presentation of the students and videos which are available on youtube | Videos on Youtube | Report based on field visit to IT industry | Student will get in depth knowledge about Sustainable Marketing and Value through Customer Service |
| 03 | 10 | Guest Lecture, Case Study Method, Group Discussion | Videos on Youtube | N.A | Students will get acquainted with the latest developments in digital marketing |
| 04 | 14 | Guest Lecture, Case Study Method, Presentation | Videos on Youtube | N.A. | Students will understand ways of delivering Service through Intermediaries and Modern E Channels |

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

| 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 | Lakshman Jha | Global India Publications Pvt Ltd. | New Delhi |
| 3 | Customer Relationship Management: A Global Perspective | Gerhard Rabb, RiadAjami, VidyaranaGargeya | Routledge | London |
| 4 | Customer Relationship Management: Emerging Concepts, Tools, and Applications | Jagdish Sheth, Atul Paratiyar | Tata Mc-Graw Hill Publication Company | New Delhi |
| 5 | Customer Relationship Management: Concept, Strategy, and Tools | V.Kumar, Werner Reinartz | Elseviar | Hungery |
| 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 Limted, | New Delhi. |
| 10 | Customer Rela Tionship Management, | S. Shanmugasundaram | Prentice Hall of India Private Limted, | New Delhi. |
| 11 | Marketing Management | Rajan Saxena, | Mc Graw Hill Education Pvt. Ltd, | New Delhi |
| 12 | Export Import Procedures and Documentation | Khushpat S Jain | Himalaya Publishing House | New Delhi |
| 13 | Services Marketing – Intergrating Customer Focus Across the Firm | Valerie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler, Ajay Pandit | Mc Graw Hill Education Pvt. Ltd, | New Delhi |
| 14 | Marketing Management (A south Asian Perspective) | Philip Kotler, Kevin Lane Keller, Abraham Koshy, MithileshwarJha | Pearson. | |

SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: Project Work/ Case Studies

Course Code: 418

Total Credits: 04

Objectives :

1. To develop research attitude of the students.
2. To enrich the ability of research work among the students.

Introduction :

There will be a project work carrying 100 marks. Students will have to select a topic from any area of the syllabi for Marketing. The students will have to work under the guidance of concerned subject teacher. The project will carry a total of 100 marks out of which sixty marks will be allotted for Project Report and 40 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University

REPORT CONTENTS :

Cover Page
Company Certificate
Guide Certificate
Acknowledgement
Declaration
Executive Summary

TENTATIVE CHAPTER SCHEME

Chapter 1. Introduction to study
Chapter 2. Company profile
Chapter 3. Objectives of study
Chapter 4. Review of literature
Chapter 5. Research methodology
Chapter 6. Data analysis and interpretations
Chapter 7. Observations and findings

Chapter 8. Conclusions and suggestions

Note:

- 1) **This project is strictly being undertaken under the guidance and concerned teacher:**
- 2) Topics for Project are in general and student may modify or select the related subject in consultation with the teacher.

The Suggested Topics for Project Work:

- 1) Study advertising in local newspapers or outdoor advertising
- 2) Study of consumer satisfaction
- 3) Comparative study of buyer behaviour
- 4) Study of marketing strategies
- 5) Study of marketing of banking services
- 6) A comparative study of rural marketing versus urban marketing
- 7) Study of Customer Relationship Marketing (CRM)
- 8) An Analytical study of Marketing Mix
- 9) Study Customer Satisfaction of Product and Services
- 10) Study of Recent Trends in Marketing of any product or service
- 11) Study of Online Marketing
- 12) Study of social marketing
- 13) Study of impact on customer of advertisement in social media
- 14) Study of marketing mix in star hotels
- 15) Study of customer satisfaction regarding star hotel
- 16) Study of various strategies used by four wheeler manufacturers
- 17) Study of customer satisfaction of organized store.
