



# SAVITRIBAI PHULE PUNE UNIVERSITY

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

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

### 1. Objectives :

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

### 2. Duration :

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

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

### 3. Duration and Structure of Programme:

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

### 4. Eligibility :

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

### 5. Course Structure:

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

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

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

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

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

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

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

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

**The List of Courses**

**Semester I**

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

## Semester II

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

### Semester III

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

### Semester IV

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

## 7. Scheme of Examination:

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

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

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

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

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

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

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

## 8. Research project work:

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

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

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

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

### 9. Standard of passing:

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

### 10. Classification of successful candidates:

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

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

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

### 11. Scheme of Credits:

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

### 12. Grade Points Scheme:

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



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

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

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

### 13. Structure of Transcript:

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

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

The above formula computes to the following table:

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

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

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

#### 14. Distribution of Periods:

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

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

#### 15. Standard of Passing.

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

#### 16. Award of Class.

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

The Award of class shall be as under:-

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

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

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

### 17. Medium of Instruction :

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

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

### 18. Qualification of the Teachers :

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

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

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

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

**Semester: I**

**Subject: Management Accounting**

**Course Code: 101**

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

**Objectives of the Programme:**

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Accounting for Emerging Sectors</b>	<ol style="list-style-type: none"><li>1. Limitations of conventional Financial Accounting</li><li>2. Emergence of Management Accounting and Cost Accounting</li><li>3. Advantages of Management Accounting and Cost Accounting</li><li>4. Distinction between Management Accounting and Cost Accounting</li><li>5. Management Accounting as a decision making tool</li></ol>	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
2	<b>Application of Management Accounting Techniques</b>	<ol style="list-style-type: none"><li>1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors</li><li>2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing</li><li>3. Techniques and Managerial Cost Accounting</li><li>4. Standardization of Accounting System<ol style="list-style-type: none"><li>a. Fixed and Variable Cost Analysis</li><li>b. Application of Fixed and Variable Cost Analysis technique in decision making process</li></ol></li></ol>	To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.

<b>3.</b>	<b>Budgets as a tool for Decision Making</b>	<ol style="list-style-type: none"> <li>1. Budget Manual</li> <li>2. Budget Committee and Budgetary Control</li> <li>3. Preparation of Budget</li> <li>4. Master Budget</li> <li>5. Purchase and Sales Budgets</li> <li>6. Fixed and Flexible Budget</li> <li>7. Cash Budget</li> </ol>	To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
<b>4.</b>	<b>Working Capital Management</b>	<ol style="list-style-type: none"> <li>1. Concept and definition of working capital,</li> <li>2. Determination of Working capital, Assessment of Working</li> <li>3. Capital needs - Study of components of working capital such as cash management</li> <li>4. Accounts receivable management and inventory management.</li> </ol>	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

## References

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

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

### Suggested references

#### Web reference

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

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

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

**Semester : - I (M.Com Part – I)**

**Subject : - Strategic Management**

**Course Code - 102**

**Objectives of the course**

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

**Depth of the program – Fundamental Knowledge**

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



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

## Teaching Methodology

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

### References :

#### List of Books Recommended :-

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

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

Depth of the program – Advanced Knowledge

**Objectives of the course**

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

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

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

## References

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

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

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

**Objective of the Program**

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

**Depth of the program – Advanced Knowledge**

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

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

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

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



## References

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

## Notes:

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

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

**Semester: - I (Special Paper I)**

**Group – B (Commercial Laws & Practices)**

**Subject Name - Commercial Laws & Practices Paper - I**

**Subject Title: - Information System and E-Commerce Practices**

**Course Code - 105**

**Objectives of the course**

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

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

**Objective of the Programme:**

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

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

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

#### Teaching methodology:

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

#### Method of Evaluation

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

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

## References

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

### Suggested references Web reference

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

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

**Semester: - I (Special Paper II)**

**Group – B (Commercial Laws & Practices)**

**Subject Name - Commercial Laws & Practices Paper - II**

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

**Course Code - 106**

**1. Objectives of the Course:**

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

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

**Objectives of the Program:**

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Intellectual Property	Intellectual Property Rights (IPR): Origin and Concept, Commercial and cultural dimensions, types of IPR,  International Conventions and Organizations;  WTO, WIPO, GATT, TRIPS Paris Convention, PCT, Budapest Treaty	<ul style="list-style-type: none"> <li>Acquainting students with historical aspects of IPR and International Conventions and organizations regarding IPRs.</li> </ul>
2	Patents	<p><b>Patents:</b> Definition, concept, types, patentable &amp; non-patentable inventions, Applications for patents, complete procedure for obtaining patents. (Chapters 1 to 8 of Patents Act, 1970 as amended), Patents of Additions, surrender &amp; revocation of patents. Working of Patents, Compulsory licenses and revocation, use of patents for government purposes and acquisition of patents, Infringement of patents - acts of Infringement and defenses, remedies for Infringement - suits, appeals.</p> <p>Offenses and penalties [Chapters 16 to 20 of Patents Act, 1970 as amended]</p> <p>Patents Offices, establishment, Controller of Patents: functions and powers, Patent Agents, International arrangement [Chapters 14 &amp; 21, 22 of the Act ], Issues and concerns in patent regime</p> <p>Important Judgments To Be Studied:</p> <p><b>1) <i>Bajaj Auto Limited v. TVS Motor Company Limited</i> JT 2009 (12) SC 103</b></p> <p><b>2) <i>Novartis v. Union of India</i> (2013) 6 SCC 1</b></p> <p><b>3) <i>Dr Snehlata C. Gupte v. Union of India &amp; Ors</i> [W.P. (C) No 3516 and 3517 of 2007] Delhi HC</b></p> <p><b>4) <i>Bayer Corporation v. Union of India</i> 162(2009) DLT 371</b></p>	<ul style="list-style-type: none"> <li>Acquiring conceptual and procedural know-how of Patents, Patents office and Remedial measures in case of infringements of patents.</li> </ul>



3	<b>Trade Marks</b>	<p><b>Trade Marks:</b> Definition, concept, types, Registration of Trade Marks - Procedure, duration, effect.</p> <p>Appellate Board - Establishment, Composition, qualifications, procedure and powers, disposal of appeals.</p> <p>Assignments and Transmission of Trade Marks, Provisions relating to collective &amp; certification Trade Marks, textile goods, Infringement of Trade Marks and remedies, Offenses and Penalties.</p> <p>Important Judgments To Be Studied :</p> <p>1) <i>The Coca-Cola Company v. Bisleri International Pvt. Ltd</i> Manu/DE/2698/2009</p> <p>2) <i>Clinique Laboratories LLC and Anr. v. Gufic Limited and Anr.</i> MANU/DE/0797/2009</p> <p>3) <i>Yahoo!, Inc. v. Akash Arora &amp; Anr</i> [1999 (19) PTC 201 (Del)]</p> <p>4) <i>Cadila Health Care v. Cadila Pharmaceutica Ltd.</i> [2001 PTC (SC) 561]</p>	<ul style="list-style-type: none"> <li>Acquiring conceptual and procedural knowledge of Trade mark and its registration. Appellate Board, Remedial measures in case of infringements of Trade mark.</li> </ul>
4	<b>Biodiversity Act, 2002</b>	<p>Important relevant definitions of the terms like Biodiversity, Biological Resources, Benefit Claims, Commercial Utilization, Fair &amp; Equitable Benefit Sharing, Sustainable Use—Regulation of Access to Biodiversity [ Ss 3 to 7], Functions &amp; Powers of National Biodiversity Authority &amp; State Biodiversity Board [ Ss 18 to 25]</p>	<ul style="list-style-type: none"> <li>Identifying need and Significance Biodiversity along with its regulatory framework .</li> </ul>

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

**Method of Evaluation:**

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

**References:**

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

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

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

**Objectives:**

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

Unit No.	Unit Title	Contents	Skills to be developed
1.	Nature and Scope of Cost Accounting	<p>a) Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit.</p> <p>b) Elements of Cost: Material, Labour and Overheads.</p> <p><b>Material:</b> Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only</p> <p>c) Preparation of Cost Sheet</p> <p>d.) Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels.</p> <p>e) Study of CAS 1 (Classification of Cost ) and CAS 6 (Material Cost)</p>	<ol style="list-style-type: none"> <li>1. Ability to understand the classification of costs.</li> <li>2. Trace the cost to cost centers</li> <li>3. To be able to prepare cost sheet in various situations</li> <li>4. To understand the inventory related treatments in Cost Accounting</li> </ol>
2.	Employee	a. Meaning, Definitions and Significance of Labour Cost	1. To understand the concept of Employee Cost and its relevance in the total cost of

	Cost	<p>b. Classification of Labour Cost</p> <p>c. Methods of Remuneration-Performance Based Remuneration</p> <p>d. Labour Cost –</p> <ul style="list-style-type: none"> <li>• Idle time-causes and Accounting treatment</li> <li>• Overtime premium-Accounting Treatment &amp; its Control</li> <li>• Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs</li> </ul> <p>e. Labour Turnover – concept, causes, Measurement &amp; Cost of Labour Turnover.</p> <p>f.Study of CAS – 7 relating to Employees Cost</p>	<p>product or services.</p> <p>2. To develop Performance Linked Employee Remuneration Systems.</p> <p>3. To relate the CAS 7 to Employee Cost Concepts</p>
3.	Overheads Accounting	<p>a. Meaning &amp; Classification of Overheads, b.Allocation, Apportionment &amp; reapportionment ( Repeated distribution Methods &amp; Simultaneous Equations Method) of Overheads</p> <p>c.Absorption of Overheads-Methods, Over and under absorption of overheads</p> <p>d.CAS – 3 ( Overheads)</p>	<p>1. To understand the stages in the process of Accounting of Overheads.</p> <p>2. To study CAS 3 in relation to Overheads.</p>
4	Methods of Costing	<p>a. Job Costing and Contract Costing.</p> <p>b. Process Costing</p> <p>c. Operating Costing in Transport, Hospitals &amp; Hotel undertakings.</p>	<p>To develop ability to ascertain cost in different industries.</p>

## Teaching Methodology

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

## References

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

## Web References

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

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

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
  - Areas of practical problems:
    1. Preparation of Cost Sheet
    2. Inventory turnover ratios
    3. EOQ
    4. Labour Turnover
    5. Primary and Secondary Distribution of Overheads – Repeated Distribution and Simultaneous Equation Method
    6. Methods of Absorption.
    7. Contract Costing, Process Costing and Operating Costing.
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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – C (Advanced Cost Accounting and Cost Systems)**

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

**Subject Title: - Costing Techniques and Responsibility Accounting**

**Course Code: 108**

**Objectives:**

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

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

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

### Teaching Methodology

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

### Method of Evaluation

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

### References

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

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

**Web References:**

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

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

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

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

**Semester: - I**

**Group – D (Co-operation & Rural Development)**

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

**Subject Title: - Co-operative Movement in Indian**

**Course Code: 109**

**Objectives of the course:**

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

**Depth of Programme: - Fundamental Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Co-operative Movement in India:</b>	Evolution of Co-operative Movement in India- Pre and Post Independence, Recent scenario in Co-operative Movement in India , Problems and Challenges of Co-operative movement in India	<ul style="list-style-type: none"><li>• To understand the Evolution of Co-operative Movement in India</li><li>• To understand the Recent scenario in Co-operative Movement in India</li><li>• To understand the Problems and Challenges of Co-operative movement in India</li></ul>
2	<b>Study of Co-operative legislations in India</b>	Study of Maharashtra State Co-operative Societies Act 1960 and rules 1961 with updated amendments regarding :- a. Registration b. Members and their Rights. c. Properties and Funds Management. e. Audit Enquiry Inspection & Supervision.	<ul style="list-style-type: none"><li>• To understand the Maharashtra State Co-operative Societies Act 1960</li><li>• To understand the registration process of Co-operative Society</li><li>• To understand the Members and their Rights of Co-operative Society</li></ul>

		f. Settlement of Disputes. E.g. Liquidation h. Appeal Revision & Reviews I. 97 <sup>th</sup> Amendment in co-operative act.	<ul style="list-style-type: none"> <li>To understand the Management of Co-operative Society</li> <li>To understand 97<sup>th</sup> Amendment in co-operative act.</li> </ul>
<b>3</b>	<b>Structure of Co-operatives Department</b>	(a) State Level (b) Divisional Level (c) District Level (d) Rights, Duties and Responsibilities of Registrar of Co-operative Societies	<ul style="list-style-type: none"> <li>To understand structure of co-operative department.</li> <li>To understand the Rights, Duties and Responsibilities of Registrar of Co-operative Societies</li> </ul>
<b>4</b>	<b>Support of Various Committees and Institutional to Cooperative Movement</b>	(a) All India Rural Credit Survey Committee (AIRCS), Rural Credit Review , Report Committee on Inauguration of Co-operative Credit CRAFICAD , Report of Vaidyanthan Committee, Report of Narsimham Committee (b)NABARD & NCDC support to Co-operatives, Co-operative courses	<ul style="list-style-type: none"> <li>To understand the Support of various committees and institutional to co-operative movement</li> <li>To study the Role of NABARD &amp; NCDC support to Co-operatives</li> </ul>

### Teaching Methodology

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

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

### Method of Evaluation

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

## References

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

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

**Semester: - I**

**Group – D (Co-operation & Rural Development)**

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

**Subject Title: - Rural Development**

**Course Code: 110**

**Objectives of the course:**

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

**Depth of Programme: - Fundamental and deep Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction - Rural development</b>	concept of rural development, Importance of Rural development in Maharashtra, Need of Rural development in Maharashtra, The problems and challenges of rural development in India	<ul style="list-style-type: none"><li>• To understand the Importance of Rural development</li><li>• To understand the Need of Rural development in Maharashtra</li><li>• To understand the Problems and Challenges of rural development in India</li></ul>
<b>2</b>	<b>Rural development in Maharashtra</b>	Introduction ,Current scenario of Rural development of Maharashtra, Government schemes and programme for Rural development in Maharashtra The problems of rural development in Maharashtra, The Role of government for Rural development in Maharashtra	<ul style="list-style-type: none"><li>• To understand the Current scenario of Rural development of Maharashtra</li><li>• To understand the Government schemes and programme for Rural development in Maharashtra</li><li>• To understand the Role of government for Rural development in Maharashtra</li></ul>

<b>3</b>	<b>Rural development in India</b>	Introduction ,Current scenario of Rural development of India, Central Government schemes and programme for Rural development in India, The problems and Challenges for rural development in India ,The Role of government for Rural development	i. To understand the Current scenario of Rural development of India ii. To understand the Government schemes and programme for Rural development in India iii. To understand the Role of government for Rural development in India
<b>4</b>	<b>Rural Development Planning and Management</b>	Concepts, Principles and Approaches: Concept of development: Indicators of development; Conceptual framework, Strategies; Rural development in India: A retrospective; Policies, Programs: Techniques of planning: Detail steps in district and block level planning: Area Development Planning: Definition, purpose, Area development plans, The Role of Management function for Rural development	<ul style="list-style-type: none"> <li>• To understand the Principles and Approaches of rural development</li> <li>• To study the Rural development in India</li> <li>• To understand the Role of Management function for Rural development</li> </ul>

### Teaching Methodology

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

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

### Method of Evaluation

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

### References

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

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

**Semester: - I**

**Group – E (Business Practices & Environment)**

**Subject Name - Business Practices & Environment Special Paper I**

**Subject Title: - Organized Trades and Markets**

**Course Code: 111**

**Objectives of the course:**

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

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Organized Trade &amp; Markets :</b>	Introduction , Meaning and importance - Features of Organized Commodity Markets and Regulated Markets Business-concept - Objectives - Nature and scope of Business in the modern context – Study of various policies with illustrations – Product Buying, Selling Price and Credit Policies.	<ul style="list-style-type: none"><li>• To understand the nature and scope of modern business</li><li>• To understand the relevance and working of different types of organised markets, reasons for regulating them and challenges associated with the same.</li><li>• To understand various types of business policies in modern context</li></ul>
<b>2</b>	<b>Service Sector:</b>	Meaning, Characteristics, Types of services, Role, Importance and development of Service Sector in India - Business Practices with reference to E-Commerce.	<ul style="list-style-type: none"><li>• To understand the nature, role and importance, progress and contribution of service sector in India</li><li>• To understand the concept of E-Commerce and its need in today's business world</li></ul>
<b>3</b>	<b>State in Trade</b>	FDI – Meaning, importance & objectives, Role of FDI in retail trade with illustrations. Arguments for and against FDI. Concept of State Trading -	<ul style="list-style-type: none"><li>• To gain the fundamental knowledge about FDI and its role in retail trade</li><li>• To evaluate the performance of FDI in</li></ul>

		Arguments for and against State Trading - Role of State, Trading Corporation (STC) - State and privatization of trading Activities. Mall administration & organization – Super Markets.	development of business sector in India <ul style="list-style-type: none"> <li>To understand the role of State and Trading Corporations in modern trading activities</li> </ul>
<b>4</b>	<b>Co-operative Marketing</b>	Objectives:, Need - Features – Structure - Functions – Advantages and Role of co-operative marketing with illustrations in rural areas - Direct Marketing for farmers, Self Help Group ,Rural Development Policy, Central Mall, D Mart, Reliance Mart, Innovative Marketing practices	<ul style="list-style-type: none"> <li>To understand the fundamental knowledge regarding nature and role of cooperative marketing in rural areas</li> <li>To study the need of direct marketing, Self Help Group in context of rural areas</li> <li>To gain fundamental knowledge about Innovative marketing practice and Mall Culture</li> </ul>

### Teaching Methodology

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

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

### Method of Evaluation

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

## References

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



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

**Semester: - I**

**Group – E (Business Practices & Environment)**

**Subject Name - Business Practices & Environment Special Paper II**

**Subject Title: -Business Environment and Policy**

**Course Code: 112**

**Objectives of the course:**

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

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Business Environment</b>	Meaning, Nature, Importance Aspects of Environment -Business Environment with reference to India.	<ul style="list-style-type: none"><li>• To understand the nature and Importance, Aspects of Business Environment</li><li>• To understand the Business Environment with reference to India</li></ul>
<b>2</b>	<b>Problems of growth of Economy</b>	Unemployment, Poverty, Regional Imbalance. Social Injustice, Inflation, Parallel economy, Lack of technical knowledge and information. - Remedies to solve these problems, Opportunities in Environment.	<ul style="list-style-type: none"><li>• To understand the Unemployment, Poverty, Regional Imbalance</li><li>• To understand the Lack of technical Knowledge and information</li></ul>
<b>3</b>	<b>Pollution</b>	Meaning, Problems of pollution - Types of pollution- Water, Air and Noise- Regulatory mechanism & laws, sources and effects, various policies of Government, Go Green Movement	<ul style="list-style-type: none"><li>• To Understand the Problems of various types of Pollution</li><li>• To understand the Regulatory Mechanism and Laws</li><li>• To understand the various policies of Government to go Green Movement.</li></ul>

<b>4</b>	<b>Globalization &amp; its impact</b>	Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization, Review, Impact and implication Globalization	<ul style="list-style-type: none"> <li>• To understand the fundamental knowledge regarding objectives, importance and scope of Globalisation.</li> <li>• To study the Effects and Challenges of Globalisation.</li> <li>• To gain fundamental knowledge about Impact and implication of Globalisation.</li> </ul>
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### Teaching Methodology

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

**Method of Evaluation**

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

**References**

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

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

**Semester: - I**

**Group – F (Business Administration)**

**Subject Name - Business Administration Special Paper I**

**Subject Title: - Production & Operation Management**

**Course Code - 113**

**Objectives of the course**

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

**Depth of the program – Fundamental Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Production and Operation Management : An Overview</b>	a. <u>Production and Operation Management</u> : Meaning ,importance , Functions , Types of Production Systems – Mass Production /Flow Line , Continuous, Intermittent , Batch Production , Job Lots etc. b. Service Systems – Recent trends in production and service systems c. Plant Layout – Objectives , basic principles and types d. Safety Considerations and environmental aspects	<ul style="list-style-type: none"> <li>• Acquaint the students knowledge about Production and Operation Management.</li> <li>• Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.</li> </ul>
2	<b>Supply Chain Management</b>	a. Supply chain Management : Introduction , Scope, Components, Process of Supply Chain Management. b. Tools and Techniques of Supply Chain Management , Performance Measurement and implementation. c. Career opportunities in Supply Chain Management	<ul style="list-style-type: none"> <li>• Understanding the scope and Process of Supply Chain Management</li> <li>• Knowledge on various career opportunities in</li> </ul>
3	<b>Production Planning and Control</b>	a. Production Planning : Meaning , Objectives , Importance and its components b. Production Control : Meaning , Objectives, Significance and factors affecting Production Control. c. Product Design and Development – Concept , Process and factors affecting product development	<ul style="list-style-type: none"> <li>• Acquaint the students with knowledge of Production Planning and Control.</li> <li>• Motivate the students to develop and innovate ideas for Product Design and Development</li> </ul>

4	<b>Total Quality Management and Emerging Issues</b>	<ul style="list-style-type: none"> <li>a. Total Quality Management – Meaning , Dimensions , Objectives and importance</li> <li>b. Emerging Issues in Production and Operations Management – <ul style="list-style-type: none"> <li>i. Mobile Accessibility</li> <li>ii. Atomization of Operational Processes</li> <li>iii. Employee empowerment</li> <li>iv. Outsourcing</li> <li>v. Waste Management</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Recognize the importance of Total Quality Management</li> <li>• Identification of emerging issues in Production and operation Management</li> </ul>
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## Teaching Methodology

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

### Method of Evaluation

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

### References :

#### List of Books Recommended :-

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



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

**Semester: - I**

**Group – F (Business Administration)**

**Subject Name - Business Administration Special Paper II**

**Subject Title: - Financial Management**

**Course Code - 114**

**Objectives of the course**

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction	Meaning and objectives of Financial Management ,  Financial systems in India – RBI , SEBI.  New trends in Financial Management	<ul style="list-style-type: none"><li>• Understanding Financial Management</li><li>• Recognizing the Financial System of India.</li></ul>
2	Financial Statements & Financial Analysis	Concept of Financial Statements – Income and Balance Statements  Financial Analysis – Types and Techniques	<ul style="list-style-type: none"><li>• Understanding Financial Statements</li><li>• Analyzing the Financial Statements</li></ul>
3	Investment Decisions	Capital Expenditure, Capital Budgeting, techniques of Capital Budgeting. Investment	<ul style="list-style-type: none"><li>• To enable the students to make Investment Decisions</li></ul>

		Decision Methods – Payback , Net Present Value , A.R.R and I.R.R	<ul style="list-style-type: none"> <li>To study the Capital Budgeting Techniques</li> </ul>
<b>4</b>	<b>Working Capital &amp; Credit Management</b>	Meaning and Nature of Working Capital and Factors affecting Working Capital  Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing	<ul style="list-style-type: none"> <li>To understand the meaning and nature of Working Capital</li> <li>To enable the students to formulate Credit and Collection policy</li> </ul>

### Teaching Methodology

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

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

### References :

#### List of Books Recommended :-

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

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

**Semester: - I**

**Group – G (Advanced Banking & Finance)**

**Subject Name - Advanced Banking & Finance Paper I**

**Subject Title:- Legal Framework of Banking**

**Course Code – 115**

**Objectives:**

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

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

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

## References,

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

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

**Semester: - I**

**Group – G (Advanced Banking & Finance)**

**Subject Name - Advanced Banking & Finance Special Paper II**

**Subject Title:- Central Banking**

**Course Code – 116**

**Objectives:**

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

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

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



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

### References,

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

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

**Semester: - I**

**Group – H (Advanced Marketing)**

**Subject Name - Advanced Marketing Special Paper I**

**Subject Title:- Marketing Techniques**

**Course Code -: 117**

**Objectives of the course**

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

Depth of the program – Detailed Knowledge

Objective of the Program

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

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

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

### Teaching methodology

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

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

### Method of Evaluation

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

## References

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

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

**Semester: - I**

**Group – H (Advanced Marketing)**

**Subject Name - Advanced Marketing Special Paper II**

**Subject Title:- Consumer Behaviour**

**Course Code -: 118**

**Objectives of the course**

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

Depth of the program – Detailed Knowledge

Objective of the Program

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

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



**Teaching methodology**

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

## Method of Evaluation

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

## References

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

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

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

**Syllabus for M.Com Part I .Semester – II**

**Subject Name :- Financial Analysis & Control**

**Compulsory Subject**

**Course code :- 201**

**Objectives of the course**

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

Depth of the program – fundamental Knowledge

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

### Teaching methodology

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

### Method of Evaluation

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

## References

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

**Suggested references**  
**Web reference**

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

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**M. Com. Part I (Semester II)**

**Compulsory Subject**

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

## Objectives of the Course

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

Depth of the Program – Fundamental Knowledge

## Objectives of the Program

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

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Introduction and Concepts	1.1 Meaning, Nature, Scope, Need and Significance of Industrial Economics 1.2 Industrial Combinations- causes, mergers and amalgamations, industrial monopoly-control of monopolies 1.3 Sellers' Concentration, Economies of Scale 1.4 Product Pricing – theories and evidence	<ul style="list-style-type: none"><li>• To give students an overview of industrial economics</li><li>• To make the students know about the concepts used in industrial economics</li></ul> <b>Skills :</b> Analytical skills, writing skills
2	Industrial Location	2.1 Factors Affecting Location of Industries 2.2 Theories of Industrial Location- Alfred Weber's theory, Sargent Florence Theory 2.3 Industrial Imbalance –Need for balanced regional industrial development-Causes and Measures of Industrial imbalance	<ul style="list-style-type: none"><li>• To make the students understand the theories of industrial location</li><li>• To impart knowledge about industrial imbalance in India</li></ul> <b>Skills:</b> Problem solving skills, ability to apply knowledge



		2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development	
3	Industrial Productivity, Efficiency and Size of Firm	<p>3.1 Industrial Productivity and Efficiency- Meaning, Norm, Tools and measurement of Industrial Productivity and Efficiency</p> <p>3.2 Factors Affecting Industrial Productivity and Efficiency</p> <p>3.3 Industrial Productivity in India</p> <p>3.4 Causes of Low Industrial Productivity</p> <p>3.5 Remedial measures by the government to improve industrial productivity</p> <p>3.6 Size of Firm- Determinants of Size of Firm</p> <p>3.7 Optimum Size of Firm- Meaning and its Determinants</p>	<ul style="list-style-type: none"> <li>• To help the students know about industrial productivity and efficiency</li> <li>• To know about industrial productivity, size of firms etc.</li> </ul> <p><b>Skills:</b> Understand complex theories and concepts, writing skills, mathematical aptitude</p>
4	Industrial Finance and Indian Industrial Growth	<p>1 Meaning, Scope, Importance of Industrial Finance</p> <p>4.2. Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.</p> <p>4.3. Foreign Capital- need, government's policy, direct investment, foreign institutional investment,</p>	<ul style="list-style-type: none"> <li>• To impart knowledge about industrial finance and its sources</li> <li>• To help the students understand problems of small and micro industries in India</li> </ul> <p><b>Skills:</b> Critical thinking, analytical thinking, writing skills</p>

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

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> <li>• Open Book Discussion</li> <li>• Case study</li> </ul>		<ul style="list-style-type: none"> <li>• Mergers and amalgamation of industries</li> <li>• Product pricing practices in India</li> </ul>	<ul style="list-style-type: none"> <li>• Will get an overview of industrial economics</li> <li>• Will know about the concepts used in industrial economics</li> </ul>
2	10	<ul style="list-style-type: none"> <li>• Digital lectures</li> <li>• Group discussion</li> </ul>		<ul style="list-style-type: none"> <li>• Extent of regional imbalance in India</li> <li>• Policies to solve industrial imbalance in India</li> </ul>	<ul style="list-style-type: none"> <li>• Students will understand the theories of industrial location</li> <li>• Students will know about industrial imbalance in India</li> </ul>
3	14	<ul style="list-style-type: none"> <li>• Teacher driven power point presentation</li> <li>• Jigsaw reading</li> </ul>		<ul style="list-style-type: none"> <li>• Study of productivity in Indian industries</li> <li>• Study of effect of scale</li> </ul>	<ul style="list-style-type: none"> <li>• Students will know about industrial productivity and efficiency</li> <li>• Students will know about industrial productivity,</li> </ul>

					size of firms etc.
4	14	<ul style="list-style-type: none"> <li>• Case studies</li> <li>• Interactive learning</li> <li>• Pair learning</li> </ul>		<ul style="list-style-type: none"> <li>• Growth of medium and small enterprises in India</li> <li>• Impact of Industrial policy 1991</li> </ul>	<ul style="list-style-type: none"> <li>• Students will know about industrial finance and its sources</li> <li>• Students will understand problems of small and micro industries in India</li> </ul>

### Method of Evaluation

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

### References

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

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

**Suggested references Web reference**

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

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**M. Com. Part I (Semester II)**

**Compulsory Subject**

**Subject Name :- Business Statistics**

**Course code :- 202 B**

**Objective of the Program**

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

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

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

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

		3.4 Small Sample Tests <ul style="list-style-type: none"> <li>a) One sample test</li> <li>b) Two sample test</li> <li>c) Paired t – test</li> <li>d) F- test</li> </ul> 3.5 Large sample tests for population mean and population proportion 3.1.1 Test for the mean a) one sample b) two samples 3.1.2 Test for the proportion a) one sample b) two samples 3.6 Numerical Problems	determine the average values of their data and avoid errors.
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### Teaching methodology

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



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

### Method of Evaluation

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

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

### Web reference

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

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

**Subject Name:-Specialized Areas in Accounting**

**Course code:- 203**

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

**Objectives of the Program**

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

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

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

### Teaching methodology

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

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

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

### References

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

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

### Suggested references Web reference

Sr. no	Lectures	Films	PPTs	Articles
1	Gst Accounts Records Summary & Documentation, Time Period Of Books Retention-Ca DivyanshuSengar (on youtub)	<a href="https://www.youtube.com/watch?v=Ou3qn37BNK4">https://www.youtube.com/watch?v=Ou3qn37BNK4</a>	What is Accounting.Purpose of maintaining Accounts.Accounts& Records in GST	Books of accounts under GST scenario. Vishwanath Bhat & Co Cost Accountants Bangalore ( <a href="http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf">http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf</a> ) ( <a href="https://www.icsi.edu/media/webmodules/REAL_ESTATE_REGULATION_AND_DEVELOPMENT_ACT.pdf">https://www.icsi.edu/media/webmodules/REAL_ESTATE_REGULATION_AND_DEVELOPMENT_ACT.pdf</a> ) ( <a href="http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf">http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf</a> ) ( <a href="http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf">http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf</a> )
2	Accounting for corporate Restructuring-CA AnandBhangariya(on youtube)	( <a href="https://www.youtube.com/watch?v=FNBA0R4EW0">https://www.youtube.com/watch?v=FNBA0R4EW0</a> )	Procedural Aspects Of Merger & Amalgamation Before Nclt By: Cs Nesar Ahmad	Corporate Restructuring, Valuation And Insolvency ( <a href="https://www.icsi.edu/media/webmodules/publications/Full%20Book%20of%20PP-CRVI-2014.pdf">https://www.icsi.edu/media/webmodules/publications/Full%20Book%20of%20PP-CRVI-2014.pdf</a> )

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

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

**Subject Name :- Business Tax assessment and planning**

**Course code :- 204**

Objectives of the course

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

Depth of the program – fundamental Knowledge

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



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

**Teaching methodology**

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

### **Method of Evaluation**

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

### **References**

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

**Suggested references Web reference**

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

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**M. Com. Part I (Semester II)**

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

**Subject Name: - E-Security and Cyber Laws**

**Course Code: - 205**

**Objectives of the course**

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

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

**Objective of the Programme:**

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

Unit	Unit Title	Contents	Purpose Skills to be developed
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No.			
1	<b>Introduction to Computer crimes</b>	<p>Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds.</p> <p>Preventing Computer Frauds and Ethical Considerations. System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats. E-Commerce security issues. Risk Involved in E-Commerce. Protecting E-Commerce System.</p>	To understand the nature of different Computer Crimes and ways to protect systems from them and become aware of E-Commerce systems and Issues
2	<b>E-Security</b>	<p>Introduction to E-Security and Security Requirements. Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption,</p> <p>Firewall, Antivirus Software, Digital Identity and digital Signature, Digital Signature Certificate. Secure Socket Layer and Secure Electronic Transaction Protocols.</p>	To get acquainted with various concepts relating to E-Security and to understand different threats to E-Transactions, security measures, Information System Controls and Secure Electronic Transaction Protocol
3	<b>Cyber Laws (Information Technology Act, 2000) Part-I</b>	<p>Introduction to Cyber Laws—Meaning &amp; scope of Cyber Laws, online contracts, Requirements &amp; legal aspects of e-contracts ( offer and acceptance in e-form), Cyber Laws &amp; legal issues ( cyber jurisprudence, &amp; sovereignty, net neutrality, freedom of speech in cyber space, governance)</p> <p>Information Technology Act – 2000 Part-I</p> <p>Digital Signature-definition ,meaning, functions,</p>	<ul style="list-style-type: none"> <li>• To introduce Students about Cyber Laws legality of E-Transactions.</li> <li>• To study various legal provisions of the Information Technology Act relating to E-Governance, Digital signatures etc.</li> </ul>

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

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

### Method of Evaluation

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

### References

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

**Suggested references**  
**Web reference**

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

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## **M. Com. Part I (Semester II)**

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

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

Course Code: - **206**

#### **1. Objectives of the Course:**

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

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

#### **Objectives of the Program:**

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>The Copyright Act, 1957</b>	<p>Copyright: Concept and Evolution, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright- Rights of the Copyright Owner – International Copyright (Ss – 40-43).</p> <p>Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Sections 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958).</p> <p>Infringement of Copyright - acts which constitute Infringement, acts not Constituting Infringement etc. (Sections 51 to 53 A ) – Offences and Penalties,</p> <p>Copyright Societies: Functions and Rights</p> <p>Important Judicial Decisions to be studied :</p> <p>1)<i>The Chancellor, Masters &amp; Scholars of the University of Oxford &amp; Ors. v.Rameshwari Photocopy Services &amp; Ors.</i> [DU Photocopying Case] CS (OS)--2439/2012. Delhi High Court</p> <p>2) <i>Twentieth Century Fox Film Corp v. MCA Inc. and Ors</i> [715 F.2d 1327 (9th Cir. 1983)]</p>	<ul style="list-style-type: none"> <li>• Acquainting students with historical aspects and conceptual framework of Copyrights.</li> <li>• Making them aware of various legal provisions of Copyrights along with few relevant decisions of the Courts.</li> </ul>

		<p>3) <i>R. G. Anandv. Deluxe Films</i> [AIR (1978) SC 1613]</p> <p>4) <i>Apple Computer, Inc. v. Microsoft Corporation &amp; Hewlett-Packard Co.</i> [35 F.3d 1435 (9th Cir.1994)]</p>	
2	<b>The Designs Act,2000</b>	<p>Industrial Designs: Introduction, Meaning and Scope – Registerability of a Design, who can file an Application for Registration of a Design (Sections 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant.</p> <p>Important Judicial Decisions to be studied :</p> <p>1) <i>Micolube India Limited v. Rakesh Kumar</i> 2013 1AD (Delhi) 542; MIPR 2012 (2) 200</p> <p>2) <i>Reckitt Benckiser India Ltd. v. Wyeth Ltd.</i> AIR 2013 Delhi 101;2013 (54) PTC 90 (Del) (FB)</p> <p>3) <a href="#"><i>Gopal Glass Works Limited v. Assistant Controller of Patents &amp; Designs &amp; Ors.</i></a> 2006 (3) CHN 188</p> <p>4) <i>AtulNarsibhai Patel v. The Assistant Controller of Patents And Designs And Others.,</i> Calcutta High Court AID No. 3 of 2013 Decided on 17.01. 2017</p>	<ul style="list-style-type: none"> <li>• Introducing students with conceptual framework and scope of Designs.</li> <li>• Making them aware of various legal provisions of Designs Act along with few relevant decisions of the Courts.</li> </ul>

3	<b>The Geographical Indications of Goods (Registration and Protection), Act, 1999</b>	<p>Geographical Indications: Introduction, Meaning and Content –</p> <p>Legislative framework :</p> <p>The Geographical Indications of Goods (Registration &amp; Protection) Act, 1999 and the Geographical Indications of Goods (Registration &amp; Protection) Rules, 2002.</p> <p>Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar, Appellate Board – Certificate of Validity – Powers of Central Government.</p>	<ul style="list-style-type: none"> <li>• Acquainting students with conceptual framework and scope of Geographical indications of goods.</li> <li>• Making them aware of various legal provisions of The Geographical Indications of Goods (Registration and Protection), Act, 1999 along with relevant rules.</li> </ul>
4	<b>Protection of Plant Varieties and Farmers Rights Act-2001</b>	<p>Introduction, Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration</p>	<ul style="list-style-type: none"> <li>• Making students understand with the concept and scope of Plant Varieties and Farmers Rights.</li> <li>• Making them aware of various legal provisions of The Protection of Plant Varieties and Farmers Rights Act, 2001 along with relevant rules.</li> </ul>

- All Acts are to be studied with recent amendments

### Method of Evaluation

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

### References

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

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

#### Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles	Others
						<b>Important Websites Reference :</b> <ul style="list-style-type: none"> <li>• 1.CIPAM Website-<a href="http://cipam.gov.in/">http://cipam.gov.in/</a></li> <li>• 2.DIPP Website-<a href="http://dipp.nic.in/">http://dipp.nic.in/</a></li> <li>• 3.CGPTDM Website-<a href="http://www.ipindia.nic.in/">www.ipindia.nic.in/</a></li> <li>• Start-Up India Action Plan- <a href="http://startupindia.gov.in/uploads/pdf/Action%20Plan.pdf">http://startupindia.gov.in/uploads/pdf/Action%20Plan.pdf</a></li> <li>4.TKDL- <a href="http://www.tkdl.res.in/tkdl/langdefault/common/Home.asp?GL=Eng">http://www.tkdl.res.in/tkdl/langdefault/common/Home.asp?GL=Eng</a></li> <li>5.WIPO Website-<a href="http://www.wipo.int/about-ip/en/">http://www.wipo.int/about-ip/en/</a></li> </ul>

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## **M. Com. Part I (Semester II)**

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

**Subject: Application of Cost Accounting**

**Course Code: 207**

#### **Objectives:**

1. To explain the concept of integral and non-integral cost accounting.
2. To study Product Life Cycle costing and Value Chain Analysis
3. To understand the mechanism of Activity Based Cost Management
4. To understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

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

3.	Cost Allocation and Activity Based Costing	<p>a- Cost Allocation – Meaning ,Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating Costs in Cost Centres using Direct Method, Step Down Method and Reciprocal Method.</p> <p>b.Activity Based Costing – Introduction, Steps in ABC Systems, Levels of Activities Advantages &amp; Limitations</p>	<ul style="list-style-type: none"> <li>• Learners are expected to understand the logic behind ABC technique</li> <li>• To prepare cost formats under ABC &amp; to compare such results with the Traditional Overhead Accounting.</li> </ul>
4	Strategic Cost Management	<p>A) Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing , Methods of Transfer Pricing- Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices &amp; Dual Prices</p> <p>B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</p>	Students are expected to understand the importance of Transfer Pricing & Target Costing in the changing scenario.

### Teaching Methodology

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



		industries.	Tubes on these topics	related topics	
3	12	Discuss the concepts of ABC. Ask the students to prepare list of activities involved in the event and identify resources utilised in completion of such activities.		Visit to small units, identify the final product and list out the cost impact of each of such activity.	Understand the Cost Distortions in Traditional Costing and compare it with ABC .
4	12	<ul style="list-style-type: none"> <li>• Explain the national and global issues involved in Transfer Price Mechanism.</li> <li>• Discuss the practical cases on Target Costing e.g. Tata Nano Project. etc</li> </ul>		Ask students to study articles from Management Accountant on these topics.	Get insight into the concept of Transfer Pricing & Target Costing.

### Methods of Evaluation

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

## References

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

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

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

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

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

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## M. Com. Part I (Semester II)

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

**Subject:** Cost Control and Cost Systems

**Course Code:** 208

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

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

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

### Teaching Methodology

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

### Method of Evaluation

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

### References

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

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

#### Web References:

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

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

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

### M. Com. Part I (Semester II)

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

**Subject: -International Co-operative Movement**

**Course Code: - 209**

### **Objectives of the course:**

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

### **Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction and Origin of International Co-operative Movement</b>	Introduction, Origin of Co-operative Movement in the World- Growth of Co-operative Movement in International level, Co-operation in the post industrial revolution of Great Britain	<ul style="list-style-type: none"><li>• To understand Origin of Co-operative Movement in the World</li><li>• To understand Growth of Co-operative Movement in International level</li></ul>
<b>2</b>	<b>Co-operation in Social and Economic Systems</b>	Co-operation in Capitalistic Systems- Co-operation in Socialistic System-Cooperation in Mixed Economy	<ul style="list-style-type: none"><li>• To understand Co-operation in Capitalistic Systems</li><li>• To understand Socialistic System-Cooperation in Mixed Economy</li></ul>
<b>3</b>	<b>Co-operative Movement in the world</b>	The International Cooperation Alliance (ICA) Co-operative Movement in the UK,USA, India, China, Japan and Israel, World's largest co-operative	<ul style="list-style-type: none"><li>• To understand The International Cooperation Alliance</li><li>• To understand Co-operative Movement in Various nation</li></ul>



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

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

### Method of Evaluation

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

### References

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

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**M. Com. Part I (Semester II)**

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

**Subject Name: -Co-operative Management and Education**

**Course Code: - 210**

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction Co-operation and Management</b>	Integration of Co-operation and Management, Importance of Co-operative Management, Professionalization of Cooperative Management.	<ul style="list-style-type: none"><li>• To understand Integration of Co-operative Management</li><li>• To understand Importance of Co-operative Management</li></ul>
<b>2</b>	<b>Structure of Co-operative organisation</b>	Organizational Structure of Co-operatives-Organization Chart for Large Scale Cooperative business, Co-operative banks , Communication and Leadership in Cooperative Organization – Federal Structure of Co-operative Organization , Audit and Taxation of Co-operative Organization	<ul style="list-style-type: none"><li>• To understand Organizational Structure of Co-operatives-Organization</li><li>• To understand the Co-operative banks</li><li>• To understand Communication and Leadership in Cooperative Organization</li><li>• To understand Audit process and Taxation of Co-operative Organization</li></ul>
<b>3</b>	<b>Co-operatives Education and Training</b>	Importance, Need, Role of Institutions in the Co-operative Training, Vaikuntbhai Mehata National Institute of co-operative management , Institute of Rural Management Anand (IRMA), Job Oriented Cooperative Training – National Co-operative Union of India, National Education Centre for Co-operative – National Council for Co-operative Training, Regional Institute of Co-operative Management – State	<ul style="list-style-type: none"><li>• To understand Importance, Need and Role of Institutions in the Co-operative Training</li><li>• To understand Various Co-operative Education and Training Institutions</li></ul>

		Cooperative Union – District Co-operative Union, Dr.VithalraoVikhePatil Institute of Co-operative Management ,Pune	
<b>4</b>	<b>Special Study of Co-operatives in Maharashtra</b>	a) Co-operative Sugar Factory- Growth role of Co-op. Sugar Factory in Rural Development B) Dairy Co-operatives progress and problems c) Management of Co-operative Housing Society d) Agricultural and Non-agricultural Credit Co-op. Societies E) Urban Co-operative Credit Societies	<ul style="list-style-type: none"> <li>• To understand the Role of Co-operative Sugar factory in Rural Development</li> <li>• To study Management of Co-operative Housing Society</li> <li>• To understand the work of Agricultural and Non-agricultural Credit Co-op. Societies</li> </ul>

### Teaching Methodology

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

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

### Method of Evaluation

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

## References

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

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## **M. Com. Part I (Semester II)**

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

**Subject: - Modern Business Practices**

**Course Code:-211**

**Objectives of the course:**

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

### **Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Chambers of Commerce and Trade Associations</b>	Maharashtra Chamber of Commerce, Industries and Agricultural and their local branches, MahrathaChamber of Commerce, Industries & Agriculture, Indian Merchants, Objectives and Functions, Federation of Indian Chamber of Commerce and Industries (FICCI) -Role and Functions	<ul style="list-style-type: none"><li>• To understand the nature and scope of Maharashtra and MahrathaChamber of Commerce</li><li>• To understand the objectives and functions of Industries, Agriculture and Indian Merchants</li><li>• To understand role and functions of FICCI</li></ul>
<b>2</b>	<b>Public Enterprises and Public Utilities</b>	Objectives, functions and Organization of public Enterprises and Public Utility – Management practices of Public enterprises in India –	<ul style="list-style-type: none"><li>• To understand the Objectives, functions and Organization of public Enterprises and Public Utility</li><li>• To understand various aspects of Public Enterprises viz its management, autonomy and its control</li></ul>

		Efficiency – Autonomy and control of public Enterprises – recent practices and policies in public Enterprises and Public Utilities	<ul style="list-style-type: none"> <li>To study recent practices and policies in public Enterprises and Public Utilities</li> </ul>
<b>3</b>	<b>Agricultural Business Practices</b>	Characteristics of Agriculture Business – Nature of Indian Agriculture – Government policies related to agricultural business - Problems and prospects of Agricultural Business – Agricultural Taxation policy, Agricultural products and Farms Services - Nature and disposal of Agricultural By - products - Farm waste - cost of recycling of farm waste	<ul style="list-style-type: none"> <li>To gain the fundamental knowledge about agricultural business</li> <li>To evaluate the performance agricultural business, its problems and prospects</li> <li>To understand latest Agricultural Taxation policy</li> <li>To understand the nature and disposal of Agricultural By - products and Farm waste</li> </ul>
<b>4</b>	<b>Allied agricultural businesses</b>	Dairy Poultry – Bio – Manures, etc. WTO and its impact on agri-business practices	<ul style="list-style-type: none"> <li>To understand the fundamental knowledge regarding Dairy and Poultry</li> <li>To find out the impact of WTO on agri-business practices</li> </ul>

### Teaching Methodology

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



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

### Method of Evaluation

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

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

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

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## **M. Com. Part I (Semester II)**

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

**Subject: - Business Environment Analysis**

**Course Code:-212**

#### **Objectives of the course:**

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

#### **Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	Indian Industrial Environment	Growth of industries in public & private sectors in India – small and cottage industries mergers and acquisitions, Foreign investment-Foreign Technology and MNCS	<ul style="list-style-type: none"><li>• To understand the nature and Growth of public and private sectors in India</li><li>• To mergers and acquisitions of small and cottage industries</li><li>• To understand role of foreign investment and technology</li></ul>
<b>2</b>	Financial Environment of Business	Indian Money Market - Growth of capital Market in India - Banking financial institutions - Role of Public, Private, and Co-operative Banks - Role of foreign banks and non Banking Institutions	<ul style="list-style-type: none"><li>• To understand the nature and growth of Indian Money Market and Capital Market</li><li>• To understand the role of Public, Private, Co-operative Banks, Foreign Banks and non</li></ul>

			Banking institutions
3	Environmental Analysis	Meaning and importance - Techniques of Analysis- Verbal and Written Information Search and scanning, Spying, Forecasting, Limitations of these techniques, Competitions analysis - Rivalry Amongst existing firms, threat of newentrants threat of substitutes - Bargaining power of suppliers and buyers, Global Environment Natural, Social, Cultural, Demographic and Technological environment and its impact on world trade	<ul style="list-style-type: none"> <li>To gain the fundamental knowledge about Environmental Analysis and its techniques</li> <li>Understanding various types of Business environment and their impact on business and world trade</li> </ul>
4	Problems of growth	Unemployment, Poverty, Regional Imbalance, Social injustice, Parallel economy, Lack of technical knowledge and information	<ul style="list-style-type: none"> <li>To understand and evaluate the issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.</li> </ul>

### Teaching Methodology

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

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

### Method of Evaluation

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

			economy
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## References

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

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

**Subject : - Business Ethics & Professional Values**

**Course Code No: 213**

**Objectives of the course**

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

**Depth of the program – Fundamental Knowledge**

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



		Development	
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### Teaching Methodology

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

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

### Method of Evaluation

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

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

## References :

### List of Books Recommended :-

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

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

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

**Subject : - Elements of Knowledge Management**

**Course Code – 214**

### Objectives of the course

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

Depth of the program – Fundamental Knowledge

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

	<b>Management</b>	<ul style="list-style-type: none"> <li>e. CRM and Knowledge Management</li> <li>f. Human Resource and Knowledge Management</li> </ul>	
<b>4</b>	<b>Knowledge Strategies</b>	<ul style="list-style-type: none"> <li>a. Meaning , Nature , Scope and knowledge strategy creation</li> <li>b. Using Knowledge Management to safeguard Intellectual Property</li> <li>c. Knowledge engineering for IT based services</li> <li>d. Future Prospects of Knowledge Intensive Business Services and its impact on the economy</li> </ul>	Administrative and Management skills

### Teaching Methodology

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

### **Method of Evaluation**

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

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

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



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

**Subject : Banking Law and Practices**

**Course code: 215**

**Objectives:**

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

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

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

## **References,**

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

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

**Time: 3.00 Hours**

**Total Marks: 50**

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

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## **M. Com. Part I (Semester II)**

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

**Subject -: Monetary Policy**

**Course code: 216**

#### **Objectives:**

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

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

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

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

#### List of Books and Journals

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

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

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

### **M. Com. Part I (Semester II)**

#### **Group H (Advanced Marketing) - Special Paper III**

**Subject: Customer Relationship Management & Retailing**

**Course Code -: 217**

#### **Objectives of the course**

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

#### **Depth of the program – Detail Knowledge**

#### **Objective of the Program**

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



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

**Teaching methodology**

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

**Method of Evaluation**

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
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**

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

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

### **M. Com. Part I (Semester II)**

### **Group H (Advanced Marketing) - Special Paper IV**

**Subject Name :-Service Marketing**

**Course code :-218**

### Objectives of the course

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

Depth of the program – Detailed Knowledge

### Objective of the Program

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

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

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

### Teaching methodology

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

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on

			<b>Course</b>
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



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

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

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

**Instruction for the students:**

**1. Question 1 and 6 are compulsory.**

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

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

**Total 60 Marks**

**Instruction for the Paper Setters:**

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

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# **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)**

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**CORE COMPULSARY SUBJECT**

**Subject: BUSINESS FINANCE**

**Course Code: 301**

**Total Credits: 04**

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## **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	<b>Business Finance</b> 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	<b>Strategic Financial Planning:</b> 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	<b>Corporate Securities and Sources of Long term Finance:</b> 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.

4	<b>Short Term Finance and Working Capital Management</b> 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.
	<b>Total</b>	<b>48</b>		

### 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.

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## CORE COMPULSARY SUBJECT

**Subject: RESEARCH METHODOLOGY FOR BUSINESS**

**Course Code: 302**

**Total Credits: 04**

### 1. Objectives:

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

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

		Non-probability, Sampling Errors	
3	<b>Data Collection, Measurement &amp; Scaling, Processing of Data: Sources of Data Collection:</b>	<p><b>Primary Data:</b> Methods of Data Collection, Merits &amp; Demerits</p> <p><b>Secondary Data:</b> Internal &amp; External Sources of Data Collection</p> <p>Factors influencing choice of method of data collection</p> <p>Designing of a questionnaire – Meaning, types of questionnaire, Stages in questionnaire designing, Essentials of a good questionnaire ,Schedule</p> <p><b>Measurement&amp; Scaling:</b> Meaning &amp; Types of Measurement Scale, Classification of Scales</p> <p><b>Processing of Data:</b> Editing, Coding, Classification &amp; Tabulation.</p> <p><b>Analysis &amp; Interpretation of Data:</b> Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data</p>	<p>i. To gain the fundamental knowledge about Methods of Data Collection and formulating questionnaire</p> <p>ii. To understand the concept, type and classification of Measurement and Scaling</p> <p>iii. To understand the process of Analysis and Interpretation of data</p>
4	<b>Research Report and Mode of Citation &amp; Bibliography:</b>	<p><b>Research Report:</b> Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report</p> <p><b>Mode of Citation &amp; Bibliography:</b> 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</p>	<p>i. To understand types and structure of Research Report</p> <p>ii. To study various aspects of mode of citation and bibliography</p>

### 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.

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

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## 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	<b>Introduction and Standard on Auditing</b>	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"><li>• Conceptual Understanding</li><li>• To provide basic knowledge of auditing</li><li>• Create awareness of Auditing and assurance standard</li></ul>
2	<b>Audit of Limited Companies</b>	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"><li>• To provide basics of audit of limited company</li><li>• Conceptual Understanding</li></ul>
3.	<b>Audit Committee and Corporate Governance</b>	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"><li>• Conceptual Understanding of Corporate Governance</li><li>• Conceptual Understanding of Audit Committee</li></ul>
4.	<b>Audit under Computerized Information</b>	Special aspects of CIS Audit Environment - Need for review of internal control - Use of Computers for Audit purposes -	<ul style="list-style-type: none"><li>• Conceptual Understanding CIS</li><li>• Use of computer in audit program</li></ul>

	<b>System (CIS) Environment</b>	Audit tools - Test packs - Computerized audit programme.	
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#### Teaching methodology

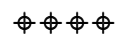
Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	PPT, Seminars, Presentations, test, practical approach of auditing	PPT /Online Video	Project can be given on Auditing Standard	To develop the knowledge about auditing standard.
2	12	PPT, 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

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**

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### **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><b>International Law:</b>  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><b>International Business:</b> 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"> <li>Acquainting students with the Concept of International Law, international business.</li> <li>To understand the process of Globalisation in India and nature of international markets.</li> </ul>
2	International Trade:	<p><b>International Trade:</b>  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><b>Trans-National Corporations:</b> 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"> <li>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.</li> </ul>



		<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"> <li>(i) International Sale of Goods and related transactions</li> <li>(ii) International Transport of Goods</li> <li>(iii) Construction Contracts</li> <li>(iv) International Payments</li> </ul> <p>Brussels convention, 1968</p>	
3.	<b>International Business Law: Environmental issues and India's Foreign Trade</b>	<p><b>International Business Law: Environmental issues and India's Foreign Trade -</b></p> <ul style="list-style-type: none"> <li>(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.</li> <li>(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.</li> </ul>	<p>Acquiring conceptual and procedural knowledge of International Environmental law, Environment Impact Assessment, F.D.I. and Export Promotion measures, India's Foreign Trade Policy ,</p>
4	<b>International Commercial Dispute Resolution Mechanism:</b>	<p><b>International Commercial Dispute Resolution Mechanism:</b></p> <ul style="list-style-type: none"> <li>• International Commercial Arbitration &amp; Conciliation under UNCITRAL - Model Law</li> <li>• International Court of Justice and its Jurisdiction</li> <li>• Enforcement of Foreign Awards in India under UNCITRAL - Model Law</li> </ul>	<p>Identifying the Concept and Significance of International Commercial Dispute Resolution Mechanism:</p>

		<ul style="list-style-type: none"> <li>• International Court of Justice and its Jurisdiction</li> <li>• Enforcement of Foreign Awards in India.</li> </ul>	
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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.: <a href="https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf">https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf</a>
2	<a href="https://www.slideshare.net/anuj4535/international-bussiness-law">h bDimatteo,”International Business Law and Legal Envhttps://www.slideshare.net/anuj4535/international-bussiness-law</a>
3	<a href="https://www.slideshare.net/bearister2746/basics-of-international-business-law">https://www.slideshare.net/bearister2746/basics-of-international-business-law</a>
4	<a href="https://www.slideserve.com/rocio/international-business-law">https://www.slideserve.com/rocio/international-business-law</a>

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## 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	<b>Introduction to WTO: Historical Background</b> 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"><li>• Acquainting students with the Concept of International Law, international business.</li><li>• To understand the process of Globalisation in India and nature of international markets.</li></ul>
2	World Trade	<b>World Trade Organization (WTO):</b>	Acquiring conceptual and practical

	<b>Organization (WTO):</b>	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.
<b>3.</b>	<b>Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994:</b>	<b>Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994:</b> 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 ,
<b>4</b>	<b>The WTO Disputes Settlement Mechanism:</b>	<b>The WTO Disputes Settlement Mechanism:</b> 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, 4<sup>th</sup> 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](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=86068) ('The Future of the WTO' by [Kym Anderson](#) )

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

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## 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	<b>Introduction To Cost Audit</b>	<b>Cost Audit</b> <ul style="list-style-type: none"><li>• Meaning, Definitions, Objectives, Scope, applicability, Advantages &amp; Limitations of Cost Audit</li><li>• Differences between Financial Audit and Cost Audit.</li><li>• Concepts of Efficiency Audit, Proprietary Audit, Social Audit &amp; System Audit.</li><li>• Study Of Companies (Cost Records And Audit) Audit Rules As Per The Latest Amendments</li></ul>	In depth Understanding of basic concepts of cost audit and its applicability in various areas
2.	<b>Cost Auditor</b>	<b>Cost Auditor</b> <ul style="list-style-type: none"><li>• Qualifications, Disqualifications, Appointment, Remuneration ,Removal, Rights, Duties, Responsibilities &amp; Liabilities of Cost Auditor under Company Act 2013, Cost &amp; Works Accountants Act. 1959 &amp; other Statues as amended from time to time.</li><li>• Status and Relationship of Cost Auditor with financial Auditor</li></ul>	In Depth Knowledge On Rights ,Duties, Responsibilities And Liabilities Of Cost Auditor
3.	<b>Cost Audit – Planning &amp; Execution</b>	<b>Cost Audit – Planning &amp; Execution</b> <ol style="list-style-type: none"><li>a. <b>Planning of Cost audit:</b> Familiarization with the Industry, The production process, system &amp; procedure, List of Records Preparation of the Cost Audit Programme,</li><li>b. <b>Execution of Cost audit</b> Verification of Cost Records, Evaluation of Internal Control</li></ol>	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.	<b>Cost Audit Report</b>	<b>Cost Audit Report</b> <ul style="list-style-type: none"> <li>Detailed Contents of the Report, Distinction between 'Notes' &amp; 'Qualification' in the Cost Audit Report, Auditor's Observation &amp; Conclusions.</li> <li>Preparation &amp; Submission of Cost Audit Report</li> <li>Extensible Reporting Language (XBRL) &amp; its Salient features.</li> </ul>	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
<b>For all Units</b>	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
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## 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		<a href="https://icmai.in">https://icmai.in</a> <a href="http://www.globalcma.in">www.globalcma.in</a>

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

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## 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	<b>Management Audit</b>	<ul style="list-style-type: none"><li>• Introduction – Definitions - Concept &amp; Essentials of Management Audit</li><li>• Difference between Financial Audit &amp; Management Audit.</li><li>• Objectives, Importance &amp; Scope of Management Audit.</li><li>• Benefits of Management Audit</li><li>• Relationship with different types of Audits</li><li>• Conflicts between Profit versus Value Maximisation Principle</li><li>• Role of Management Accountant in Decision Making</li></ul>	In depth Understanding of fundamentals of Management audit.
2.	<b>Procedure of Management Audit</b>	<ul style="list-style-type: none"><li>• Preparation of conducting Management Audit ,Management Audit programme,</li><li>• Reporting under Management Audit</li></ul>	Knowledge on Management Audit procedures
3	<b>Areas of Management Audit</b>	<ul style="list-style-type: none"><li>• Corporate Service Audit,</li><li>• Corporate Development Audit</li><li>• Social Cost-Benefit analysis</li><li>• Evaluation of.....<ol style="list-style-type: none"><li>1. Consumer Services.</li><li>2. Research and Development.</li><li>3. Corporate culture.</li><li>4. Human Resource Development.</li></ol></li></ul>	Knowledge on different areas of Management audit
4	<b>Operational Audit</b>	<ul style="list-style-type: none"><li>• Meaning &amp; Concept of Operational Audit. Objectives, plan for Operational Audit.</li><li>• Program for Operational Audit. Differences between Operational Audit and</li></ul>	Detailed Understanding of operational Audit

		Management Audit <ul style="list-style-type: none"> <li>Approaches, Methods, Evaluation, Recommendations and Reporting under Operational Audit.</li> </ul>	
5	<b>Evaluation of Corporate Image.</b>	<ul style="list-style-type: none"> <li>Meaning &amp; Concept of Corporate Image.</li> <li>Sources of Corporate Image</li> <li>Evaluation of Corporate image.</li> <li>Impact of Corporate image on Business</li> </ul>	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
<b>For all units</b>	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	<a href="https://icmai.in">https://icmai.in</a> <a href="http://www.globalcma.in">www.globalcma.in</a>

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**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	<b>Introduction to Rural Credit System</b>	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	<b>Structure of Credit Co-operatives</b>	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.	<b>Agricultural &amp; non- Agricultural Co-operatives</b>	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.	<b>Rural Co-operative Banking System</b>	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

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**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

<b>Unit No.</b>	<b>Unit Title</b>	<b>Content</b>	<b>Purpose/Skills to be developed</b>
<b>1</b>	<b>Advancing of Credit</b>	<b>Need of advances:</b> 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"><li>1. To understand the need of advances in co-operative sector.</li><li>2. To understand the criteria for advancing the loans</li><li>3. Disbursement of crop loan, kisan card etc.</li><li>4. To understand the process of advancing credit to priority sector.</li><li>5. To understand the concept of NPA in relation to agriculture sector.</li><li>6. To study the system of recovery of NPA</li></ol>
<b>2</b>	<b>Maharashtra State Co-operative Bank (Apex Bank)</b>	<b>Maharashtra State Cooperative Bank:</b> 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"><li>1. To understand objectives &amp; functions of M.S. Co-operative bank.</li><li>2. To study the role of M.S. Co-operative bank in development of state co-operative movement.</li><li>3. To understand the problems in functioning of M.S. Co-op. Bank</li><li>4. To study future prospectus &amp; reinforcement of MS Co-op. Bank</li></ol>

<b>3</b>	<b>National Bank for Agricultural and Rural Development (NABARD)</b>	<b>National Bank for Agricultural and Rural Development (NABARD)</b> 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
<b>4</b>	<b>Institutional Support to Co-operative Credit</b>	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 <b>NABARD</b>
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	<b>Entrepreneurship and Entrepreneurship Training</b>	<b>Entrepreneurship and Entrepreneurship Training:</b> Meaning and features of Entrepreneurship, Entrepreneurial Qualities, Assessing Potential Entrepreneurship- Tools and Techniques Used For Behavioral Tests. <b>Entrepreneurship Training:</b> 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	<b>Development of Achievement Motivation</b>	<b>Development of Achievement Motivation:</b> 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	<b>Promoting Entrepreneurship</b>	<b>Promoting Entrepreneurship:</b> 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.

4	<b>Business Opportunity Guidance</b>	<b>Business Opportunity Guidance:</b> 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.
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#### Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	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

					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	<b>Challenges in Entrepreneurship Development</b>	<b>Challenges in Entrepreneurship Development:</b> 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"><li>i. To understand the challenges in entrepreneurship.</li><li>ii. To know the role of Government in entrepreneurship development.</li><li>iii. To study the R&amp;D technology for development of entrepreneurship.</li></ul>
2	<b>Specialized Institutions Involved in Entrepreneurship Development</b>	<b>Specialized Institutions Involved in Entrepreneurship Development:</b> 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"><li>i. To understand thoroughly the role of specialized institutions in the entrepreneurship development.</li><li>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.</li></ul>
3	<b>Creativity and Innovation</b>	<b>Creativity and Innovation:</b> Meaning and Importance- Role of developing new business markets, Creativity in problem solving.	<ul style="list-style-type: none"><li>i. To understand the concept of creativity and innovation.</li><li>ii. To know the role creativity and innovation of developing new business.</li><li>iii. To understand how the creativity and innovation help to grow or develop entrepreneurship in various sectors according to availability of</li></ul>

			resources, market etc. iv. To study the problems solving skills through creativity and innovation.
4	<b>Business Plan</b>	<b>Business Plan-</b> 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.



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.
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#### 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	<b>Human Resource Management- An Overview</b>	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"><li>▪ 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.</li><li>▪ Get well acquainted with human resource environment -technology and structure, network organisations, workforce diversity</li><li>▪ To understand the, dual career employees, employee Contract/ leasing, Global Competition, , WTO and Labour Standards.</li></ul>	12
2	<b>Human Resource Planning and Development</b>	2.1 <b>Objectives, Need and Estimation</b>  2.2 Recruitment: Definition, Sources and Policy  2.3 Selection: Definition, Process and assessment, Interview and Inductio.	<ul style="list-style-type: none"><li>▪ To understand the objectives of HRP and development.</li><li>▪ To make students able to find the need and estimation of HRP and development.</li><li>▪ Get well acquainted with the concept of</li></ul>	12

		<p>2.4 Retention of Manpower, Succession Planning.</p> <p>2.5.Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off.</p>	recruitment and selection process with the retention of manpower and succession planning	
<b>3</b>	<b>Training and Development, Performance Appraisal and Merit Rating</b>	<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"> <li>• 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</li> <li>• To understand the meaning and benefits of Competency mapping and also know the model.</li> <li>▪ To make the students know about the concept of and methods of performance appraisal and result based performance.</li> <li>▪ To be understand the difference between errors and ethics in performance appraisal and 360 degree feedback.</li> <li>▪ To be well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation.</li> </ul>	<b>12</b>

<b>4</b>	<b>Recent Trends in HRM</b>	<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"> <li>▪ To understand the meaning and concept of retirement, resignation, discharge, dismissals, suspension of an employee and Layoff.</li> <li>▪ To know the concept of E-HR, there benefits, Cost effect and what is future of E-HR</li> <li>▪ 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.</li> </ul>	<b>12</b>
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### Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
<b>1</b>	<b>12</b>	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><a href="https://youtu.be/6VTZb4Hn5vA">https://youtu.be/6VTZb4Hn5vA</a></p>	<ul style="list-style-type: none"> <li>▪ Evaluate the place of Human Resource Management in the Indian context.</li> <li>▪ Project on analysis of one company and its policy regarding female employees in the workforce.</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ The Definition and meaning of Human Resource Management, its Concept, Approaches, Functions</li> <li>▪ Can identify that the HRM is profession or not.</li> <li>▪ Able to cope with the concept Human Resource Environment.</li> </ul>

		Case study, Jigsaw reading, Practical based learning			<ul style="list-style-type: none"> <li>Place of female employee in the organisation.</li> <li>Identify the changing Role of Human Resource Management.</li> </ul>
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"> <li>Project on recruitment and selection process of one company.</li> <li>Fieldwork on retention of manpower and succession planning.</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>The Objectives of Human Resource Planning and Development.</li> <li>Need and Estimation for Human Resource Planning and Development.</li> <li>Can understand the recruitment and selection process.</li> <li>Understand the concept of Retention of Manpower, Succession Planning.</li> </ul>
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"> <li>Evaluate the roll of Training and Development and performance appraisal.</li> <li>Project work on training methods adopted by companies.</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>Understand the Basic Concept and Purpose of Training, Importance, Benefits, Training process and methodology.</li> <li>Able to differentiate the various methods of Training and Aids, Evaluation of Training Programmes.</li> <li>Identify the changing Role of performance appraisal and result-based performance with the new concepts like errors, 360 Degree Feedback.</li> <li>Able to identify the concept of merit rating, job Evaluation, Job Enlargement, Job Enrichment, Job</li> </ul>

					Rotation.
<b>4</b>	<b>12</b>	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"> <li>▪ Case study of one company, which follows the policy of Retirement, Resignation, Discharge, Dismissal, Suspension and Lay off.</li> <li>▪ Project on the new trends in HRM e.g. Work from Home, Artificial Intelligence (Workforce).</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ Kinds of Retirement, Resignation, Discharge, Dismissal, Suspension, Lay off.</li> <li>▪ Identify the recent trends in HRM</li> <li>▪</li> </ul>

#### 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-contents>

**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**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose skills to be developed</b>	<b>Lectures Allotted</b>
<b>1</b>	<b>Introduction to Organizational Behaviour</b>	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"><li>▪ To understand the meaning, definition and concepts of OB and get the knowledge about the study and dimensions of OB</li><li>▪ To understand the well acquainted organizational environment - technology and structure, network organizations, and global impact on OB.</li></ul>	<b>12</b>
<b>2</b>	<b>Organizational Designs , Culture  Personality &amp; Attitudes</b>	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"><li>▪ To understand Networks and designs followed in OB</li><li>▪ To know the detail knowledge about Organizational Culture</li><li>▪ To understand the well acquainted</li></ul>	<b>12</b>



		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	<b>Motivational processes &amp; Emotional Intelligence</b>	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	<b>Stress And Conflict, Groups &amp; Teams</b>	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 <b>Concept of Groups, Types of Groups</b> 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 <a href="https://www.youtube.com/watch?v=oLjddOh1jZU">https://www.youtube.com/watch?v=oLjddOh1jZU</a>	<ul style="list-style-type: none"> <li>▪ Evaluate the place of Organizational Behaviour in the Indian context.</li> <li>▪ Project on analysis the effects of covid 19 on OB</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ The Definition and meaning of organizational Behaviour</li> <li>▪ Able to cope with the role of technology in organization .</li> <li>▪ Describe the theoretical and conceptual framework of Organizational Behavior</li> <li>▪ Analyze the impact of globalization on OB</li> </ul>
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"> <li>▪ Case study of company for know the characteristics of organizational culture.</li> <li>▪ Project on various Dimensions of attitude.</li> <li>▪ Research on job satisfaction of Govt./Semi Govt./Private</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ The explain the horizontal and virtual designs</li> <li>▪ Understand the characteristics organizational culture.</li> <li>▪ Identify the process of impression management, define the concept of Personality.</li> <li>▪ Explain the attributes of</li> </ul>

		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	<a href="https://www.youtube.com/watch?v=I66gRKVdSRg&amp;t=28s">https://www.youtube.com/watch?v=I66gRKVdSRg&amp;t=28s</a> <a href="https://www.youtube.com/watch?v=7uQs1NxluKE">https://www.youtube.com/watch?v=7uQs1NxluKE</a>	3.5 Survey on employees Motivation factors 3.6 Case study of one company for motivational theory 3.7 Current trends in Emotional Intelligence	<b>After completing this topic , the student will be able to understand</b> <ul style="list-style-type: none"> <li>▪ .The defines the concept of motivation.</li> <li>▪ Capacity to describe the types of motives.</li> <li>▪ Capacity to analyse motivational process.</li> <li>▪ Describe the theory of motivation.</li> <li>▪ The definition of Emotional Intelligence, and explain the characteristics and Importance</li> </ul>
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 <a href="https://www.youtube.com/watch?v=xEHQcxaLr2s">https://www.youtube.com/watch?v=xEHQcxaLr2s</a> <a href="https://www.youtube.com/watch?v= 4ChIwT_Euo">https://www.youtube.com/watch?v= 4ChIwT_Euo</a>	<ul style="list-style-type: none"> <li>▪ Case study of corporate sector in about conflict and conflict management</li> <li>▪ Project on the effects of stress and conflict.</li> <li>▪ Prepare PPT on Team Building concept</li> </ul>	<b>After completing this topic , the student will be able to understand</b> <ul style="list-style-type: none"> <li>▪ The definition of stress, describe the causes of stress.</li> <li>▪ Describe the effects of stress.</li> <li>▪ The definition of Conflict and describe the types of conflict.</li> <li>▪ The definition of Group and team.</li> <li>▪ Explain the types of Teams and Team building.</li> </ul>

		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)

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**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	<b>Foreign Exchange Market:</b> 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	<b>Foreign Exchange Market in India:</b> 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.

	(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	<b>Financing of Foreign Trade:</b> 3.1 Objectives of Foreign Trade Documentation. 3.2 Documents: <ul style="list-style-type: none"> <li>• Letter to Credit (L/C)</li> <li>• Parties to L/C; operation of L/C</li> <li>• Types of L/C: Revocable &amp; Irrevocable</li> <li>• Transferable, Back to back credits</li> <li>• Revolving L/C</li> <li>• Anticipatory L/C</li> <li>• Draft, Types of draft.</li> <li>• Mate's Receipt. Bill of lading, Invoice. Insurance policy,</li> <li>• Certificate of origin, consular's invoice, bill of exchange</li> </ul>	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	<b>Methods of Financing Foreign Trade:</b> <b>4.1 Bank Credit –</b> <ul style="list-style-type: none"> <li>• Pre-shipment credit</li> <li>• Post-shipment credit</li> <li>• Medium-term credit</li> <li>• Credit under duty draw back scheme</li> <li>• Export-Import Bank of India (EXIM Bank): Objectives, Functions, Performance and Role,</li> <li>• Export Credit Guarantee Corporation</li> </ul>	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.

	(ECGC) of India. • Financing of Agro Export and documentations and finance and insurance required for it.			
	<b>Total</b>	<b>48</b>		

### 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.

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

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**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	<b>International Banking:</b> <b>1.1 International Banking</b> Reasons For International Banking, Types of International Banking offices: Correspondent Bank Foreign Offices Subsidiary and Affiliate Banks Offshore banking Centers, <b>1.2 Money Transfer Mechanism:</b> Forex division of banks, Pay pal, Swift, Western union money transfer, KYC norms. <b>1.3 Role of RBI in controlling and supervision of foreign banking:</b> promotion of Indian banks to work in aboard. <b>1.4 International Money Market:</b> 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	<b>International Debt and Equity Markets: 2.1 International Debt Market Instruments:</b> Procedure for Issue of Foreign Bonds, Euro Bond, Global Bonds Convertible Bonds, Floating rate Notes International Equity Market Instruments: <b>2.2 Procedure for Issue of –American Depositary Receipts (ADR), Global Depository Receipts (GDR), External Commercial Borrowing (ECB).</b>	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to expose to international debt and equity market.

3	<b>New Exchange Rate Regime:</b> <b>3.1 Floating Rate System:</b> Independent Float and Managed Float. <b>3.2 Currency Pegging:</b> 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	<b>International Financial Institutions</b> <b>4.1</b> Origin, Objectives, Structure and Operations of: <b>A)</b> Bank for International Settlements (BIS) <b>B)</b> International Monetary Fund (IMF) <b>C)</b> World Bank Group: International Bank for Reconstruction and Development (IBRD); International Finance Corporation (IFC); <b>D)</b> 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.
	<b>Total</b>	<b>48</b>		

**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**

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### **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	<b>International Marketing</b> :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

		-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
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		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

<b>11.</b>	<b>Marketing Management ( A south Asian Perspective)</b>	<b>Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha,</b>	<b>Pearson.</b>	<b>New Delhi</b>
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## **SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)**

**Subject: Marketing Research**

**Course Code: 318**

**Total Credits: 04**

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### **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><b>Marketing Research-</b> 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><b>Research Process-</b> 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><b>- Marketing Research Department's Goals- Pragmatic, Selective, and Evaluative,</b></p> <p><b>Marketing Decision Support System (MDSS) - Scope &amp; Significance, Characteristics, Components, Role in Decision Making.</b></p> <p><b>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.</b></p>	To impart to the students about application of Marketing Research
03	Market Information	<p><b>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.</b></p>	To impart to the students about how to collect market Information

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

<b>11.</b>	<b>Marketing Management ( A south Asian Perspective)</b>	<b>Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha,</b>	<b>Pearson.</b>	<b>New Delhi</b>
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# 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)

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## CORE COMPULSARY SUBJECT

Subject: Capital Market and Financial Services

Course Code: 401

Total Credits: 04

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### 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
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1	<b>Capital market:</b> 1.1 Meaning, Functions, Structure, Characteristics of Capital Market 1.2 Participants of capital market - Capital market instruments, Equity share, Preference 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	<b>Stock Market</b> <b>2.1 Stock exchange:</b> organization-membership-governing body - Bombay stock exchange and National Stock Exchange: functions, trading volumes, <b>2.2 Over the Counter Exchange of India (OTCEI):</b> Progress and Functions. <b>2.3 Primary market –</b> Functions of primary market - issue mechanism- Procedure of IPO, Price Band, Participants, Prospectus, <b>2.4 Listing of Securities:</b> procedure, annual return filing to stock exchange by share listed companies  <b>2.5 Secondary market :</b> 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	<b>Financial Services</b> <b>3.1 Merchant banking and underwriting,</b> collecting bankers : meaning, functions ,and services rendered, <b>3.2 Mutual funds:</b> Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services <b>3.3 Credit rating:</b> meaning and need, various credit rating	14	Lecture, PPT, Group Discussion, Library Work,	Students will be able to know the role of inter-mediaries, Mutual funds. Portfolio management.

	agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.		Assignment, Use of internet	
4	<b>Securities and Exchange Board of India (SEBI)</b> <b>4.1 Background, Establishment, functions,</b> powers, achievements and Regulatory aspects, recent changes & emerging trends. <b>4.2 Investors education and redressal</b> mechanism by SEBI <b>4.3 SEBI approved Financial adviser:</b> 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.
	<b>Total</b>	<b>48</b>		

### 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.

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## 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	<b>Industrial Economic Environment</b>	<b>1.1</b> Industry: Meaning and Classification	1.To understand the concept of Economic Environment & its Constituents. 2. To understand the elements of Economic & Non-Economic environment.  <b>Skills:</b> Conceptual skills, writing skills
		<b>1.2</b> Economic Environment : Meaning and Definitions	
		<b>1.3</b> Importance of Economic Environment	
		<b>1.4</b> Factors Affecting Economic Environment	
		<b>1.5</b> Role of Economic Environment in Industrial Development	
2	<b>Industrial Growth and Pattern in Indian Economy</b>		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  <b>Skills:</b> Analytical skills, Critical Analysis
		2.1 Role of Industries in Economic Development of India	
		2.2 Industrial Growth Pattern Since 8 <sup>th</sup> 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	<b>Industrial Policy and Issues</b>	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. <b>Skills:</b> Writing skill, critical thinking&Improving analytical ability.
4	<b>Major Industries in India</b>	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. <b>Skill:</b> Communication & Analytical Skills

➤ **Teaching Methodology:**

Topic Number	Total Lectures	Innovative methods	Film shows and AV applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> <li>Open bookdiscussion</li> <li>Digitallectures</li> <li>Reading</li> <li>Projects</li> </ul>	You tube lectures	<ul style="list-style-type: none"> <li>Components of macroeconomic environment in India</li> <li>Anatomy and functioning of Industries in India</li> </ul>	Will understand the impact of economic and non – economic factors affecting industrial environment
2	14	<ul style="list-style-type: none"> <li>Group discussion</li> <li>Casestudies</li> <li>Problem solvingbased learning</li> </ul>	<ul style="list-style-type: none"> <li>You tube lectures,</li> <li>Lectures on SWAYAM Portal or any other online source</li> </ul>	<ul style="list-style-type: none"> <li>Analyze opportunities of growth of Small scale industries in India</li> <li>Study the growth pattern of any MNC in</li> </ul>	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"> <li>• Pair learning</li> <li>• Group discussion</li> <li>• Open book discussion</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher oriented PPTs.</li> <li>• You tube lectures</li> </ul>	<ul style="list-style-type: none"> <li>• Impact privatization of railways in India</li> <li>• Trend of liberalization in India since 1991</li> </ul>	<ul style="list-style-type: none"> <li>• Critically evaluate industrial policies in India</li> <li>• Analyze the impact of new industrial policy adopted by India.</li> </ul>
4	12	<ul style="list-style-type: none"> <li>• Group discussion</li> <li>• Teacher driven power point presentation</li> <li>Games and simulation</li> </ul>	<ul style="list-style-type: none"> <li>• You tube lectures</li> <li>• Online PPTs</li> </ul>	<ul style="list-style-type: none"> <li>• Increasing role of service industry in India.</li> <li>• Changing composition of industries in India.</li> </ul>	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	<a href="http://www.youtube.com/user/TheMrunalPatel">www.youtube.com/user/TheMrunalPatel</a>	<a href="http://www.pbs.org/independents/blog/earth-day-watch...">www.pbs.org/independents/blog/earth-day-watch...</a>	<a href="http://Eprints.manipal.edu/78288/1/search_paper_final[1].pdf">Eprints.manipal.edu/78288/1/search_paper_final[1].pdf</a>	<a href="http://www.learnpick.in/.../1691/environmental-issues-india">www.learnpick.in/.../1691/environmental-issues-india</a>	<a href="http://www.preservearticles.com/economics/problems-in...">www.preservearticles.com/economics/problems-in...</a>
2	<a href="http://www.weforum.org/agenda/2017/10/eight-key-facts...">www.weforum.org/agenda/2017/10/eight-key-facts...</a>	<a href="http://www.imdb.com/search/keyword/?keywords=industrial...">www.imdb.com/search/keyword/?keywords=industrial...</a>	<a href="http://www.bbvaopenmind.com/en/technology/innovation/7">www.bbvaopenmind.com/en/technology/innovation/7</a>	<a href="http://www.slideshare.net/uxminy/industrial...">www.slideshare.net/uxminy/industrial...</a>	<a href="http://www.yourarticlelibrary.com/industries/industrialization...">www.yourarticlelibrary.com/industries/industrialization...</a>
3	<a href="http://www.toppr.com/.../indian-industrial-policies">www.toppr.com/.../indian-industrial-policies</a>	<a href="http://www.youtube.com/watch?v=jN2j6diwCFc">www.youtube.com/watch?v=jN2j6diwCFc</a>	<a href="http://www.livemint.com/Consumer/srodhe895MOz60byz2e0DL/...">www.livemint.com/Consumer/srodhe895MOz60byz2e0DL/...</a>	<a href="http://www.learnpick.in/private/documents/ppts/details/...">www.learnpick.in/private/documents/ppts/details/...</a>	<a href="http://www.researchgate.net/publication/316284188_Major...">www.researchgate.net/publication/316284188_Major...</a>
4	<a href="http://www.youtube.com/watch?v=yqzzqbkv16c">www.youtube.com/watch?v=yqzzqbkv16c</a>	<a href="http://www.youtube.com/watch?v=W7Mfznn9OkM">www.youtube.com/watch?v=W7Mfznn9OkM</a>	---	<a href="http://www.eai.in/ref/ae/wte/typ/clas/india_industrial_wastes.html">www.eai.in/ref/ae/wte/typ/clas/india_industrial_wastes.html</a>	<a href="http://www.yourarticlelibrary.com/industries/indian-industries...">www.yourarticlelibrary.com/industries/indian-industries...</a>

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## 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	<b>Game Theory</b>	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	<b>Linear Programming Problem (L.P.P.)</b>	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.	<b>Transportation Problem (T.P.) and Assignment Problem</b>	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.	<b>Project Management and Sequencing</b>	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.	<b>Sequencing Problems</b>	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>

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## 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	<a href="https://www.youtube.com/watch?v=Ay3v5OzW0MA">https://www.youtube.com/watch?v=Ay3v5OzW0MA</a>	Project on Companies using automation in accounting process	Students will know the professionalism in Accounting process

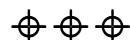
2	12	Comparative(debate) analysis of old and new reforms Group Discussions	<a href="https://www.youtube.com/watch?v=UVs_UrsU5OY">https://www.youtube.com/watch?v=UVs_UrsU5OY</a>	Project on Income Tax Liability for Assessee's with different combination of Incomes under both the optional methods	Students will understand the benefit of new reforms among different stakeholders.
3	12	Power point presentations by the students	<a href="https://www.youtube.com/results?search_query=human+resource+accounting+with+animation">https://www.youtube.com/results?search_query=human+resource+accounting+with+animation</a>	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	<a href="https://www.youtube.com/watch?v=zX8Ds6O8Oos">https://www.youtube.com/watch?v=zX8Ds6O8Oos</a>	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**

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**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	<b>Competition Act, 2002:</b> 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"><li>Acquainting students with the Establishment, composition and functioning of Competition Commission of India and its relevance in the present context.</li></ul>

		Acts taking place out of India (Ss. 32) Penalties (Ss. 42 to 48) Competition Appellate Tribunal (Ss. 53A to 53U)	
2	<b>The Special Economic Zones Act, 2005</b>	<b>The Special Economic Zones Act, 2005:</b> 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.	<b>The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002</b>	<b>The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002:</b> 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	<b>The Recovery of Debts Due to</b>	<b>The Recovery of Debts Due to Banks and Financial Institutions Act, 1993:</b>	To understand the powers and functioning of Debts Recovery

<b>Banks and Financial Institutions Act, 1993</b>	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
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**\*All Acts / Rules / are to be studied with recent amendments**

#### **Method of Evaluation:**

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
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](http://www.nishithdesai.com/fileadmin/user_upload/pdfs/Special_Economic_Zones.pdf)

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

### 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.

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

**Subject: Project Work / Case Studies**

**Course Code: 406**

**Total Credits: 04**

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### **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

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**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	<b>Cost Accounting Standards (CAS)</b>	2,4,5,and 8 to24 (Drafts And Amendments' Subjects to Finalization from time to time)	Knowledge of Application of Cost Accounting Standards
2	<b>Basics of GST audit And Productive Audit.</b>	<ul style="list-style-type: none"> <li>• Meaning of GST Audit, Its applicability, Qualification and Disqualification of Auditor .Features, Scope and Benefits</li> <li>• Procedure for conducting of and reporting under GST Audit</li> <li>• Meaning, Features, scope and Benefits of Productive Audit.</li> <li>• Problems of Productive Audit and Means to overcome these Problems.</li> </ul>	Detail understanding of GST and Productive Audit
3	<b>Enterprise Resource Planning (ERP)</b>	<ul style="list-style-type: none"> <li>• Introduction, Meaning, Features, Benefits &amp; Limitations Of ERP</li> <li>• Benefits of Implementation of ERP</li> <li>• E-Costing -Features</li> </ul>	In -Depth knowledge of ERP
4	<b>Recent Trends In Cost Accounting</b>	<b>Introduction to Various techniques &amp; tools of Manufacturing and its impact On Costing :</b> <ul style="list-style-type: none"> <li>• Six Sigma</li> <li>• 5 S</li> <li>• TQM</li> <li>• Kaizen Technique.</li> <li>• Lean Manufacturing</li> <li>• Total Productive Maintenance</li> <li>• Business Process Re-Engineering</li> <li>• Artificial Intelligence</li> <li>• Robotics Manufacturing</li> </ul>	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	<b>Total Productive Maintenance</b>	<u>K .S. MADHAVAN</u> (AUTHOR),	SHINGO INSTITUTE OF JAPANESE MANAGEMENT	AMAZON

**Web References:**

<https://icmai.in>

[www.globalcma.in](http://www.globalcma.in)

[www.globalcma.in](http://www.globalcma.in)

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

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

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

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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.

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## **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.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Content</b>	<b>Purpose/skills to be developed</b>
1.	<b>Social and Economical Aspect</b>	<b>Social and Economical Aspect:</b> 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.	<b>Globalization and Co-operatives</b>	<b>Globalization and Co-operatives:</b> 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.	<b>Role of Self Help Groups in Rural Development</b>	<b>Role of Self Help Groups in Rural Development:</b> 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	
<b>4.</b>	<b>Rural distress and Government Measures</b>	<b>Issues in Rural Co-operative Development &amp; Government measures:</b> 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 <b>1.4</b> 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

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## **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:**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>
1	<b>Introduction</b>	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	<b>Research Methodology</b>	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.	<b>Literature Review</b>	Provide information about studies done on the respective issue. This would assist students to undertake further study on same issue.
6.	<b>Data Presentation and Data Analysis</b>	The analysis pertaining to collected data will be done by the students, the application of selected tools or techniques
7.	<b>Conclusion</b>	Findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses.
8.	<b>Bibliography</b>	It include a list of all of the sources you have used whether referenced or not in the process of research work
9.	<b>Appendix</b>	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**

<b>Division of Marks</b>	<b>Marks</b>
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:-**

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
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	<b>Maharashtra New Industrial, policy 2019.</b>	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	<b>Recent Schemes of Development of Micro Small &amp; Medium Enterprises (MSME).</b>	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. <b>* New Package of Central Government on 13 May 2020 for MSME for remedies to reduce Covid19 Lockdown effects.</b>	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	<b>A) Marketing Assistance. B) NSIC –National Small Industries Corporation Schemes-</b>	<b>A)NSIC Schemes :</b> 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	<b>Environment Audit&amp; Corporate Governance.</b>	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.
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#### 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](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:**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>
1	<b>Introduction</b>	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	<b>Research Methodology</b>	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.	<b>Literature Review</b>	Provide information about studies done on the respective issue. This would assist students to undertake further study on same issue.
11.	<b>Data Presentation and Data Analysis</b>	The analysis pertaining to collected data will be done by the students, the application of selected tools or techniques
12.	<b>Conclusion</b>	Findings of work will be covered by the candidate and suggestion will be mentioned by the candidate to validate the objectives and hypotheses.
13.	<b>Bibliography</b>	It include a list of all of the sources you have used whether referenced or not in the process of research work
14.	<b>Appendix</b>	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**

<b>Division of Marks</b>	<b>Marks</b>
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

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose skills to be developed</b>	<b>Lectures Allotted</b>
<b>1</b>	<b>Contemporary Issues in Business Administration</b>	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"><li>▪ To understand the concept of change management and get the knowledge about the approaches management change and Important feature,,</li><li>▪ To know the various dimensions Approaches towards managing change.</li><li>▪ To get the futuristic and Strategic approaches due technology</li></ul>	<b>12</b>

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

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

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	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"> <li>▪ Significance of change management in respect of covid 19</li> <li>▪ Project on covid 19 futuristic and strategic approach of change management.</li> <li>▪ Impact of covid 19 on futuristic and strategic approach towards business environment</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ The Definition and meaning of change management and get the knowledge about the approaches management change and Important feature.</li> <li>▪ Can identify dimensions Approaches towards managing change.</li> <li>▪ Able to cope with the futuristic and Strategic approaches due technology.</li> </ul>



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"> <li>▪ Project on customer centric par after slowdown of economy</li> <li>▪ Case study approach towards employee as internal customer</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ Define the concept, strategies internal and external customers in customer centric approach</li> <li>▪ Able to know the challenges before customer centric organization</li> <li>▪ Identify the best practices and way to measure the success of customer centric company.</li> </ul>
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"> <li>▪ Company having cross boundary employees and its approach /its strategies of cross cultural management</li> <li>▪ Case study of acquisition and merger in context of Indian multinational of any company</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ Understand the concept and significance of Global Management.</li> <li>▪ Able to Know the cross cultural Management issues.</li> <li>▪ Able to identify to aquatint the role, importance and current trends in merger</li> </ul>
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"> <li>▪ Case study of one company, which contributed in Indian Economy.</li> <li>▪ Project on one</li> </ul>	<p><b>After completing this topic , the student will be able to understand</b></p> <ul style="list-style-type: none"> <li>▪ Understand the concept significance and techniques of turn around management</li> </ul>

		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"> <li>▪ Significance of turnaround management after covid 19</li> </ul>	<ul style="list-style-type: none"> <li>▪ Identify the prerequisite for success.</li> <li>▪ Able to identify the concept and significance of Restructuring and Reengineering of Business.</li> <li>▪</li> <li>▪ Able to cope with the steps of innovation management. And also the role of various institution for promoting.</li> </ul>
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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

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## **SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)**

**Subject: Project work / Case Studies**

**Course Code: 414**

**Total Credits: 04**

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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.

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## 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	<b>Recent Developments in Banking:</b> <b>1.1 Financial inclusion:</b> Concept, Benefits, RBI guidelines, Economic Growth and financial inclusion, constraints. <b>1.2 Regulation with respect to management of NPAs</b> and Maintenance of Capital adequacy norms. Bad assets management (Bad banks or companies). <b>1.3 Basel Norms: III and IV.</b> <b>1.4 Micro Finance Institutions:</b> role, prospectus and containers. <b>1.5 Customer service management:</b> Customer education and Customer Relationship Management. Customers meet, Provisions of Consumer Protection Act. <b>1.6 The Banking Ombudsman Scheme, 2006</b> 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	<b>Technological Developments in Banks: Delivery channels</b> <b>2.1 Core Banking,</b> <b>2.2 Tele banking,</b> <b>2.3 Mobile banking,</b> <b>2.4 ATMs,</b> <b>2.5 Internet Banking.</b> <b>2.6 Electronic Funds Transfer: (BCS credit-debit, SWIFT, RTGS, and NEFT)</b>	12	Lecture, PPT, Group Discussion, Library Work, Assignment	Students will be exposed to recent technological development in banking, and various electronic funds transfer.
3	<b>Recent Developments in Money Market:</b> <b>3.1 Role and functions:</b> Call/ Notice / Term policy, Treasury Bills, Commercial paper and Certificate of Deposits. <b>3.2 Collateralized borrowing and lending obligations. (CBLD)</b> <b>3.3 Money Market Mutual Fund.</b> (Repos) Repurchase obligations (Market Repo & Repo with RBI) <b>3.4 Money market derivative and</b> <b>3.5 Money market debt funds</b>	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	<b>Recent Developments in Capital Market:</b> <b>4.1 Recent reforms in the capital market</b> with reference to primary market : Book building, Reverse book building mechanism (75%-100%), Green Shoe option, Online IPOs., Grading & IPO's <b>4.2 Secondary Market :</b> 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. <b>4.3 Changing trends in foreign institutional investments (FII)</b> 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.
	<b>Total</b>	<b>48</b>		

### 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.

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

### **Subject: Project Work / Case Studies**

**Course Code: 416**

**Total Credits: 04**

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#### **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

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## 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
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01	Marketing Strategy	<ul style="list-style-type: none"> <li>-Meaning- Definition – Types of Marketing Strategies. Elements of Marketing Strategy.</li> <li>- Strategies in the Marketing Warfare- Principles of Marketing Warfare</li> <li>-Process of Creating a marketing strategy , Global v/s Local Marketing strategy</li> </ul>	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"> <li>-Sustainable Marketing :Concept, Importance , Problems and prospects</li> <li>-Creating Sustainable Value through Customer Service -Sustainable Marketing and Sustainable Development, sustainable Marketing and related ethical issues -Current examples of corporate sustainability endeavors</li> </ul>	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"> <li>-Concept and relevance of Digital Marketing in Modern Times.</li> <li>-Role of a Modern Marketing Manager in the era of digital Marketing with specific reference to social media management and social media audit.</li> <li>-Problems and prospects of Marketing ; advent of artificial intelligence and robotics</li> <li>-A study of some e marketing websites: <a href="http://www.ebay.in">www.ebay.in</a>, <a href="http://www.alibab.com">www.alibab.com</a>, <a href="http://www.flipkart.com">www.flipkart.com</a></li> </ul>	To familiarise students with the developments in digital marketing
04	Delivering service through intermediaries and modern E channels	<ul style="list-style-type: none"> <li>Customers role in service delivery. Marketing strategies for customer involvement and engagement Customer defined service standards</li> <li>Factors necessary for appropriate service standards</li> <li>Types of customer – defined standards.</li> <li>Development of customer defined standards</li> </ul>	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
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			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	Elsevier	Hungary
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, Riad Ajami, Vidyarana Gargeya	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	Elsevier	Hungary
6	Effective Customer Relationship Management	Amy Sauers	Cambria Press	New York
7	Customer Relationship Management	R.K Sungadhi	New Age International Publishers	New Delhi
8	Customer Relationship Management	Subhasish Das	Excel Books	New Delhi
9	Customer Relationship Management Concept & Cases	Alok Kumar Rai	Prentice Hall of India Private Limited,	New Delhi.
10	Customer Relationship Management,	S. Shanmugasundaram	Prentice Hall of India Private Limited,	New Delhi.
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 – Integrating 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, Mithileshwar Jha	Pearson.	

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## **SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)**

**Subject: Project Work/ Case Studies**

**Course Code: 418**

**Total Credits: 04**

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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.

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