



SAVITRIBAI PHULE PUNE UNIVERSITY
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY-2020
STRUCTURE AND SYLLABUS
MASTER OF COMMERCE (M.Com Sem-III)
w.e.f. 2024-2025

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)
Structure and Subject Codes for M.Com Part-2, Sem-III as per NEP-2020

Academic Year: 2024-2025

SEMESTER-III

Sr. No.	Course Code	Subject	Credits	Name of the Board of Studies
Major Mandatory (Compulsory)				
1		Business Finance	4	Business Administration
Advanced Accounting & Taxation				
Major Mandatory				
2		Auditing and Corporate Governance	4	Accountancy
3		Audit Assurance Standards	4	Accountancy
4		International Taxation	2	Accountancy
Major Elective				
5		Inflation Accounting and Investment Portfolio Management	4	Accountancy
Commercial Laws and Practices				
Major Mandatory				
6		Law Relating to International Business	4	Business Laws
7		WTO: Norms and Practices	4	Business Laws
8		Science, Technology and Laws	2	Business Laws
Major Elective				
9		Insurance Laws	4	Business Laws
Advanced Cost Accounting and Cost System				
Major Mandatory				
10		Cost Audit	4	Cost & Works Accounting
11		Management Audit	4	Cost & Works Accounting
12		Decision-Making Techniques	2	Cost & Works Accounting
Major Elective				
13		Strategic Cost Management	4	Cost & Works Accounting
Co-Operation and Rural Development				
Major Mandatory				
14		Cooperative Credit System	4	Business Practices
15		Statutory Framework of Cooperation in Maharashtra	4	Business Practices
16		Governance of Agricultural Producer Marketing Committee (APMC)	2	Business Practices

Major Elective				
17		Cooperative Banking System	4	Business Practices
Business Practices & Environment				
Major Mandatory				
18		Tourism Entrepreneurship and Start-Up	4	Business Practices
19		Entrepreneurship Support	4	Business Practices
20		Agri-preneurship and Intellectual Property Rights	2	Business Practices
Major Elective				
21		Corporate Entrepreneurship	4	Business Practices
Business Administration				
Major Mandatory				
22		Human Resource Planning and Development	4	Business Administration
23		Project Management	4	Business Administration
24		Project Management: Inputs, Monitoring and Control	2	Business Administration
Major Elective				
25		Organizational Behaviour	4	Business Administration
Advanced Banking & Finance				
Major Mandatory				
26		International Banking and Finance	4	Banking, Finance & Insurance
27		Insurance Studies	4	Banking, Finance & Insurance
28		Introduction to Actuarial Studies	2	Banking, Finance & Insurance
Major Elective				
29		Commercial Banking and Investment Banking	4	Banking, Finance & Insurance
Advanced Marketing				
Major Mandatory				
30		International Marketing	4	Marketing
31		Marketing Research	4	Marketing
32		Marketing of Financial Services	2	Marketing
Major Elective				
33		Marketing Strategy	4	Marketing
Research Project (Compulsory)				
34		Research Project	4	Concerned Major

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com Part-II (Sem-III)

Subject: Business Finance

Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Business Finance	4	4	100

Course 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:

Course Outcomes: After Completion of the course, student will be able:

1. Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.
2. Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.
3. Students will be able to learn the sources of finance to be tapped for running business successfully.
4. Students will be able to apply best practice in working capital management

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Business Finance: 1.1 Meaning, Objectives, Scope and Importance 1.2 Time Value of Money: Need, Importance, Future Value, Present Value through Discounted Cash Flow Technique 1.3 Estimating Financial Needs and Sources of Finance	15
2	Strategic Financial Planning: 2.1 Meaning, Objectives, Assumptions, 2.2 Steps in Financial Planning 2.3 Estimating Financial requirements of Firm 2.4 Limitations of Financial Planning 2.5 Capitalization: Over and Under Capitalization 2.6 Theories of Capitalization	15
3	Corporate Securities and Sources of Long Term Finance: 3.1 Ownership Securities: Equity Shares-Characteristics, Advantages and Disadvantages, Preference Shares-Characteristics, Advantage and	15

	Disadvantages, Companies Act (Amendment) 2013 3.2 Creditors Securities: Debentures-Characteristics, Classification, Procedure of issuing Debentures and Bonds 3.3 Company Deposits 3.4 The Dividend Decision: Background of Dividend Policy, Theories of Dividend, Trends in Dividend Distribution in India, Measures of Dividend Policy, Dividend Yield and Dividend Payout	
4	Short Term Finance and Working Capital Management: 4.1 Characteristics of Short Term Finance and 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	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
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	
Continuous Internal Evaluation 30 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1) Offline Written Examination 2) Power Point Presentations 3) Assignments / Tutorials 4) Oral Examination 5) Open Book Test 6) Offline MCQ Test 7) Group Discussion 8) Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: 1) Question No. 1 and 6 are compulsory 2) Attempt any three questions from Question No. 2 to 5 Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Theory Quest on Unit-4 Q. 6: Write Short Notes on all Units (Any 2 out of 4)	06 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Auditing and Corporate Governance
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Auditing and Corporate Governance	4	4	100

Course Objectives:

1. To provide concept clarity of Auditing and Corporate Governance.
2. To enable students to gain the insights of Corporate Governance Code
3. To develop critical analytical skill through case studies.
4. To enable students to learn the Global and Indian Corporate Governance Framework
5. To enable students to explore standard business ethical practices.

Course Outcomes: After Completion of the course, student will be able:

1. To demonstrate a clear understanding of the concept of Corporate Governance.
2. To recognize Global and Indian Code of Corporate Governance
3. To develop the skill of critical evaluation of compliance of Corporate Governance.
4. To implement business practices ethically

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Concepts and Authorities of Auditing: 1.1 Basic Principles and Techniques of Auditing 1.2 Classification of Audit 1.3 Internal Control – Internal Check and Internal Audit 1.4 Role of Auditors in Corporate Governance 1.5 Peer Review and Independent Review of Audit 1.6 Public Company Accounting Oversight Board (PCAOB) 1.7 National Financial Reporting Authority (NFRA)	10
2	Concept of Corporate Governance: 2.1 Meaning, Significance and Principles 2.2 Management and Corporate Governance 2.3 Theories and Models of Corporate Governance 2.4 Board Structure and Independent Director 2.5 Board Committees and their Functions 2.6 Shareholder Activism and, Proxy Advisory Firms 2.7 Role of Rating Agencies 2.8 Whistle Blowing and Class Action	12
3	Corporate Governance Framework in India: 3.1 Initiatives and Reforms: 3.1.1 Confederation of Indian Industry (CII) (1997) 3.1.2 Kumar Mangalam Birla (1999)	15

	3.1.3 NR Narayana Murthy Committee (2005) 3.1.4 Uday Kotak Committee (2017) 3.2 Regulatory Framework: SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015	
4	Important Case Studies of Corporate Governance: 4.1 International Case Studies: 4.1.1 BCCI (UK), 4.1.2 Maxwell Communication (UK) 4.1.3 Enron (USA) 4.1.4 Vivendi (France) 4.2 Indian Case Studies: 5.2.1 Satyam Computer Services Ltd 5.2.2 Lehman Brothers 5.2.3 Kingfisher Airlines 5.2.4 PNB Heist and IL&FS 5.2.5 ICICI Bank 4.3 Codes and Standards on Corporate Governance	15
5	Business Ethics: 5.1 Business Ethics and Values 5.2 Importance of Ethics 5.3 Corporate Governance and Ethics Committee 5.4 Ethical Theories and Code of Ethics	8

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Taxmann's Auditing & Corporate Governance for B.Com (H) by Anil Kumar, Lovleen Gupta & Jyotsna Rajan Arora Edition Dec 2023 2. Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press 3. Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications 4. Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag 5. Auditing and Corporate Governance by Dr Prieti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons 6. Corporate Governance: Principles, Policies and Practices, Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023) 7. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications 8. Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd. 9. Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House 10. Auditing and Assurance, Institute of Chartered Accountants of India 11. Audit and Assurance (2020), ACCA, UK 12. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK 13. Handbook (2022) Published by International Auditing and Assurance Standards Board 14. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi 15. Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi 16. Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer 17. Bharat's Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Bharat 18. Study Materials of Chartered Accountants Program by ICAI, New Delhi 19. Study Materials of Cost and Management Accountants by ICMA, Kolkata 20. Study Materials of Company Secretary by ICSI, New Delhi 	

21. Journal of Chartered Accountants by ICAI, New Delhi	
22. Journal of Chartered Accountants by ICMA, Kolkata	
23. Journal of Chartered Accountants by ICSI, New Delhi	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions:	
1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Sample Case Study (To be developed by the Paper Setters) Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Audit Assurance Standards
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Audit Assurance Standards	4	4	100

Course Objectives:

1. To provide concept clarity about Digital Auditing and Audit Risk
2. To enable students to gain the insights about Ethics and Audit Engagement
3. To develop the analytical skills of Audit Evidences
4. To enable students to prepare and understand Audit Reports
5. To explore the CARO 2020 Rules

Course Outcomes: After Completion of the course, student will be able:

1. To demonstrate a clear understanding of Digital Auditing and Audit Risk.
2. To recognize Ethics and Audit Engagement
3. To develop the skill of critical evaluation of Audit Evidences.
4. To implement the Audit Assurance Standard to prepare Audit Reports
5. To explore the Reports under CARO 2020

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Audit Risk Assessment and Digital Auditing Assurance: 1.1 Audit Risk Assessment: 1.1.1 SA 315: Identifying and Assessing the Risk of Material Misstatement through understanding the Entity and its Environment 1.1.2 SA 320: Materiality in Planning and Performing an Audit 1.1.3 SA 330: The Auditor's Responses to Assessed Risk 1.2 Digital Auditing Assurance: 1.2.1 Auditing digitally and Digital auditing 1.2.2 Usage of Automated Tools such as CAAT, Data Analytics, Artificial Intelligence, etc., 1.2.3 Remote Auditing	15
2	Ethics and Terms of Audit Engagement: 2.1 Meaning and Concept of Ethics, and Ethics is a State of Mind 2.2 Need for Professional Ethics 2.3 Principles Based Approach Vs Rules Based Approach (Ethical or Legal) 2.4 The Fundamental Principles of Professional Ethics 2.5 Independence of Auditors, Threats to Independence, Safeguards to Independence, and Professional Skepticism 2.6 SA 210: Agreeing the Terms of Audit Engagements 2.7 SA 220: Quality Control for an Audit of Financial Statements	10

3	Audit Evidence: 3.1 SA 500: Audit Evidence 3.2 SA 501: Audit Evidence-Specific Considerations for Selected Items 3.3 SA 505: External Confirmations 3.4 SA 510: Initial Audit Engagements-Opening Balances 3.5 SA 520: Analytical Procedures 3.6 SA 530: Audit Sampling 3.7 SA 550: Related Parties	15
4	Reporting: 4.1 SA 700: Forming an Opinion and Reporting on Financial Statements 4.2 SA 701: Communicating Key Audit Matters in the Independent Auditor's Report 4.3 SA 705: Modifications to the Opinion in the Independent Auditor's Report 4.4 SA 706: Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report 4.5 SA 710: Comparative Information-Corresponding Figures and Comparative Financial Statements 4.6 SA 720: The Auditor's Responsibility in Relation to Other Information	15
5	CARO, 2020: 5.1 Applicability of Order 5.2 Matters to be included in the Auditor's Report 5.3 Reasons to be stated for Unfavourable or Qualified Answers	5

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Auditing and Assurance, Institute of Chartered Accountants of India 2. Audit and Assurance (2020), ACCA, UK 3. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK 4. Handbook (2022) Published by International Auditing and Assurance Standards Board 5. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi 6. Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi 7. Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer 8. Bharat's Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Bharat 9. Taxmann's Auditing & Corporate Governance for B.Com (H) by Anil Kumar, Lovleen Gupta & Jyotsna Rajan Arora Edition Dec 2023 10. Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press 11. Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications 12. Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag 13. Auditing and Corporate Governance by Dr Prieti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons 14. Corporate Governance: Principles, Policies and Practices Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023) 15. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications 16. Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd. 17. Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House 18. Study Materials of Chartered Accountants Program by ICAI, New Delhi 19. Study Materials of Cost and Management Accountants by ICMA, Kolkata 	

20. Study Materials of Company Secretary by ICSI, New Delhi 21. Journal of Chartered Accountants by ICAI, New Delhi 22. Journal of Chartered Accountants by ICMA, Kolkata 23. Journal of Chartered Accountants by ICSI, New Delhi	
Continuous Internal Evaluation 30 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions:	
1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: International Taxation
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		International Taxation	2	2	50

Course Objectives:

1. To understand the basics of International Taxation
2. To gain insights about DTAA
3. To develop the analytical skills of Eligibility of applicability of DTAA

Course Outcomes: After Completion of the course, student will be able:

1. To demonstrate basic understanding of International Taxation.
2. To recognize the International Tax Treaties

Unit	Title and Contents	No. of Lectures in Clock Hours
1	An Overview of Tax System for Non-Residents in India: 1.1 Residential Status of an Assessee 1.2 Residence for all Sources 1.3 Income for Foreign Source 1.4 Scope of Total Income Sec. 5 1.5 Income deemed to accrue or arise in India Sec. 9 1.6 Non-Resident Income Tax Act (NRIT Act) and Double Taxation Avoidance Agreement (DTAA) 1.7 Non-Resident Tax Rates in India-Foreign Companies	10
2	Tax Treaties: 2.1 Types of DTAA and Purpose of TIEA's (Tax Information Exchange Agreement) 2.2 Models of DTAA's (OECD-Organization for Economic Cooperation and Development and UN-United Nation) 2.3 DTAA for its Application 2.4 Interlink of DTAA's with Section 90 of the Income Tax Act 1961 2.5 Overview of Articles in DTAA's	10
3	Eligibility to Claim Benefits of DTAA: 3.1 Factors that determine eligibility to DTAA 3.2 Consequences of Permanent Establishment (PE), General Anti-Avoidance Rules (GAAR) and Failing Principal Purpose Test (PPT) under Multi-Lateral Instrument (MLI)	10

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Taxmann's International Taxation Redy Recknor by CA Daksha Bakshi and Adv. Surajkumar Shetty 2. Bharat's Guide to International Taxation by KAMAL GARG 3. Taxmann's X CTC's International Taxation: A Compendium – Authoritative Guide on Global Taxation 4. Bharat's Law & Practice of Transfer Pricing (Domestic & International Transactions) by Divakar Vijayasathy Edition 2024 5. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhanian and Dr. Monica Singhanian 6. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhanian and Kapil Singhanian 7. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House 8. Students Handbook on Taxation (Includes Income Tax and GST) by T N Manoharan, G R Hari 9. Study Materials of Cost and Management Accountants by ICMA, Kolkata 10. Journal of Chartered Accountants by ICAI, New Delhi 11. Journal of Chartered Accountants by ICMA, Kolkata 12. Journal of Chartered Accountants by ICSI, New Delhi	
Continuous Internal Evaluation 15 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Instructions: 1. Question No. 1 is compulsory 2. Attempt any three questions from Question No. 2 to 5 Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Write Short Notes on all Units (Any 2 out of 3)	05 Marks 10 Marks 10 Marks 10 Marks 10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Inflation Accounting and Investment Portfolio Management
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Inflation Accounting and Investment Portfolio Management	4	4	100

Course Objectives:

1. To impart the knowledge of inflation accounting
2. To make study of Human Resource Accounting
3. To learn the insights of Social Cost Benefit Analysis
4. To understand the insights of portfolio investment management

Course Outcomes: After Completion of the course, student will be able to:

1. Apply the knowledge of inflation accounting
2. Study of Human Resource Accounting
3. Analyse the insights of Social Cost Benefit Analysis
4. Understand insights of portfolio investment management

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Inflation Accounting: 1.1 Introduction and Objections of Inflation Accounting 1.2 Role of Inflation Accounting 1.3 Methods of Accounting for Inflation 1.4 Current Purchasing Power Accounting 1.5 Computation of monetary gain / loss 1.6 Restatement of income statement 1.7 Restatement of closing balance sheet 1.8 Current Cost Accounting 1.9 Holding gain / loss 1.10 Depreciation adjustment 1.11 Cost of sales adjustment 1.12 Monetary working capital adjustment 1.13 Gearing adjustment 1.14 Numerical Problems	20
2	Human Resource Accounting: 2.1 Introduction and Concept of Human Resource Accounting 2.2 Valuation of Human Resources 2.3 Recording and Disclosure in Financial Statements 2.4 Importance of Human Resource Accounting 2.5 Important factors in developing Human Resource Accounting in an	15

	Organization 2.6 Objections against Human Resource Accounting 2.7 Human Resource Accounting in India	
3	Social Cost Benefit Analysis: 3.1 Concept of Social Cost Benefit 3.2 Measurement of Social Cost Benefit 3.3 Social Accounting 3.4 Reporting of Social Cost Benefit Information 3.5 Social Cost Benefit Analysis in India	10
4	Investment Portfolio Management: 4.1 Meaning of Investment 4.2 Investment and Speculation 4.3 Speculation and Gambling 4.4 Meaning of Investment Portfolio 4.5 Meaning of Investment Portfolio Management 4.6 Classification of Investors 4.7 Factors affecting Investment Decisions 4.8 Identification of Industries with Growth Potential 4.9 Fundamental versus Technical Approaches 4.10 Timing of Investment Decisions 4.11 Systematic Risk and Unsystematic Risk 4.12 Risk Free Security and Risky Security 4.13 Capital Market Line and Security Market Line	15

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Introduction to Accountancy by T. S. Grewal S. Chnad and Company (P) Ltd., New Delhi
2. Advanced Accounts Vol.-I & II by Shukla, Grewal & Gupta, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., New Dehi
4. Students Guide to Accounting Standards by D.S. Rawat, Taxmann
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi 8
6. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
7. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
8. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
9. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
10. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
11. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
12. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
13. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
14. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
15. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
16. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
17. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan

Publication (P.) Ltd., New Delhi 18. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi 19. Management Accounting and Financial Control by S. N. Maheshwari, Sultan Chand & Sons 20. Advanced Accounting by V. K. Saxena, Sultan Chand & Sons 21. Taxmann's Advanced Accounting-1 by Ashok Sehgal and Deepak Sehgal 22. Study Materials of ICAI, ICSI, ICMA 23. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary	
Continuous Internal Evaluation 30 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: 1. Question No. 1 is compulsory 2. Attempt any Four questions from Question No. 2 to 6	
Q. 1: Fill in the Blanks on all Units	06 Marks
Q. 2: Theory Question on Unit-1	16 Marks
Q. 3: Theory Question on Unit-2	16 Marks
Q. 4: Theory Question on Unit-3	16 Marks
Q. 5: Theory Question Unit-4	16 Marks
Q. 6: Problem on Unit-1	16 Marks

Class: M.Com Part-II (Sem-III)
Subject: Law Relating to International Business
Academic Year: 2024-2025

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Law Relating to International Business	4	4	100

Course Objectives:

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.

Course Outcomes: After Completion of the course, student will be able:

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

Unit	Title and Contents	No. of Lectures in Clock Hours
1	International Law and International Business: 1.1 International Law: 1.1.1 Meaning, Scope, Objectives, Nature and Development of International Law 1.1.2 Sources and Evidences of International Law 1.1.3 Codification of International Law 1.1.4 India and International Law 1.1.5 Distinction between Public International Law and Private International Law 1.2 International Business: 1.2.1 Meaning, Objectives, Nature and Scope of International Business	15

	1.2.2 Drivers of International Business 1.2.3 Benefits of International Business 1.2.4 Difference between Domestic and International Business 1.2.5 Globalization in India and International Trade 1.2.6 Modes of entering into International Markets	
2	International Trade: 2.1 International Trade: 2.1.1 Origin and Nature of International Trade 2.1.2 International Business Environment: Concept, Nature, Internal and External Environment-Economic Environment, Technological Environment, Political and legal Environment, Global Environment, Physical Environment 2.2 Trans-National Corporations: 2.2.1 Rights, Duties and Responsibilities under International Law 2.2.2 Advantages and Disadvantages or Problems of International Trade 2.2.3 Free Trade (Laissez – Faire policy) 2.2.4 Protectionism 2.2.5 Tariff Barriers 2.2.6 Impact of Tariff 2.2.7 Non-Tariff Barriers (NTB) 2.2.8 Balance of Payments in International Trade (Provisions of the GATT, 1994) 2.2.9 Role of National and International Law in International Trade 2.3 Role of the United Nations in International Trade Law through the United Nations Commission for International Trade Law (UNCITRAL): 2.3.1 International Sale of Goods and related Transactions 2.3.2 International Transport of Goods 2.3.3 Construction Contracts 2.3.4 International Payments 2.4 Brussels Convention, 1968	15
3	International Business Law: Environmental Issues and India's Foreign Trade: 3.1 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. 3.2 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.	15
4	International Commercial Dispute Resolution Mechanism: 4.1 International Commercial Arbitration & Conciliation under UNCITRAL - Model Law 4.2 International Court of Justice and its Jurisdiction 4.3 Enforcement of Foreign Awards in India under UNCITRAL - Model Law 4.4 International Court of Justice and its Jurisdiction 4.5 Enforcement of Foreign Awards in India.	15
Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments		

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. International Business - Competing in the Global Market by Arun Kumar Jain, Tata McGraw Hill, New Delhi 2. International Economics by M. L. Jhingan, Vrinda Publications, Delhi 3. International Law by Malcolm N. Shaw, Cambridge University Press, New Delhi 4. International Business, Environment and Management by V. K. Bhalla, S. Shiva Ramu, Anmol Publication Pvt. Ltd., New Delhi 5. International Trade Operations by Dr. Ram Singh, Excel Books, New Delhi 6. International Trade and Export Management by Francis Cherunilam, Himalaya Publishing House, Mumbai 7. International Law and Human Rights by Dr. S. P. Gupta, Allahabad Law Agency, Haryana 8. International Trade Law by Dr. S. R. Myneni, Allahabad Law Agency, Haryana 9. International Trade Law by Indira Carr, Routledge, Abingdon, Oxon 10. International Banking Legal & Regulatory Aspects by Macmillan, Macmillan India Ltd., Daryaganj, New Delhi 11. Law of International Trade by Judith Evans, Old Baile Press, London 12. International Business by Rajendra P. Maheshwari, International Book House Pvt. Ltd., New Delhi 13. International Law and Human Rights by Dr. S. K. Kapoor, Central Law Agency, Allahabad 14. International Law & Human Rights by K. C. Johsi, Eastern Book Company, Lucknow 15. Professional Programme on International Business Laws and Practices (Module-3), Study Material of Institute of Company Secretary of India 	
Continuous Internal Evaluation 30 Marks	
<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: WTO: Norms and Practices
Academic Year: 2024-2025

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		WTO: Norms and Practices	4	4	100

Course Objectives:

1. To understand purpose and scope of GATT & WTO
2. To study legal framework and disputes settlement mechanism with basic insight into substantive law of GATT & WTO Institutions

Course Outcomes: After Completion of the course, student will be able:

1. Understand purpose and scope of GATT & WTO
2. Study legal framework and disputes settlement mechanism with basic insight into substantive law of GATT & WTO Institutions

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to WTO-Historical Background: International Economic Relations before and after Second World War, Havana charter for International Trade Organizations (ITO), GATT to WTO – A Historical Overview: Protectionism, Formation of GATT, Objectives and Relevance of GATT at present, GATT Tariff Negotiations (from Geneva to Doha and beyond)	15
2	World Trade Organization (WTO): Basic Principles of the WTO Trading System, 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	15
3	Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994: Preamble – General - Most favored Nation Treatment – (Art. – I), Schedules of concessions (Art. – II), National Treatment on International Taxation and Regulations (Art. – III), Special provisions relating to cinematograph films (Art.-IV), Freedom of Transit (Art.-V), Anti-dumping Agreement (Art. – VI), WTO Agreement on Agriculture – WTO Agreement on Textile and Clothing – WTO General Agreement on Trade in Service (GATS) – WTO – International Trade and Human Rights – Trade and Environmental issues in the WTO – Developing Countries and WTO - India's Responses to WTO	15
4	The WTO Disputes Settlement Mechanism:	15

	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	
Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments		

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. WTO, Its Benefits, Misunderstandings, Agreements, Policies for the developing countries by R. K. Rangachari, Palak Publication, Mumbai 2. International Trade and export Management by Francis Cherunilam, Himalaya Publishing House 3. “Guide to the WTO & GATT” by Autar Krishen Kaul, Satyam Law International, New Delhi 4. “WTO and Regionalism in World Trade” by Hema Garg, New Century Publications, New Delhi 5. “WTO in the New Millennium” by Arun Goyal, Noor Mohd, Academy of Business Studies, New Delhi 6. “WTO Agreement on Anti-Dumping A GATT / WTO and Indian Jurisprudence” by K. D. Raja, Kluwer Law International, New Delhi. (2008) 7. “World Trade Organisation – An Indian Perspective” by Jayanta Bagchi, Eastern Law House, New Delhi (2008) 8. “WTO and India” by Vibha Mathur, New Century Publications, New Delhi, (2005) 9. “World Trade Organization” by Amrita Shahabadi, APH Publishing Corporation, New Delhi 10. “The WTO – as an International Organization” by Anne O. Krueger, Oxford University Press, New Delhi (1998) 11. “The WTO – A Discordant Orchestra” Sage Publications by T. K. Bhaumik, New Delhi, (2006) 12. “Development, Trade, and the WTO” The World Bank, Washington, D.C. by Bernard Hoekman, Aaditya Mattoo & Philip English, Atlantic Publishers & Distributors, New Delhi (2005) 13. “World Trade Organization” by Dr. S. R. Myneni, Asia Law House, Hyderabad (2012). 14. “WTO Text & Cases” by Palle Krishna Rao, Excel Books, New Delhi (2005) 15. “The Law and Policy of the WTO: Text, Cases and Materials” by Peter Van Den Bossche, Cambridge University Press, 4th Edn. (2018) 16. “The Regulation of International Trade” by Michael Trebilcock, Robert Howse, etc., Routledge, (2003) “The Regulation of International Trade” by Michael Trebilcock, Robert Howse, etc., Routledge, (2003) “The Regulation of International Trade” by Michael Trebilcock, Robert Howse, etc., Routledge, (2003) 17. “The Oxford Handbook of International Law” by Daniel Bethlehem, Donald McRae etc. (Editors), Oxford University Press, U.K., (2009). 	
Continuous Internal Evaluation 30 Marks	
<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Science, Technology and Laws
Academic Year: 2024-2025

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Science, Technology and Laws	2	2	50

Course Objectives:

1. To introduce the student about the developments in the field of Science and Technology and the relationship between Law and Science and Technology.
2. To explore some specific aspects of Science and Technology Law to the students and make them aware about emerging issues in this field.
3. To sensitise students about Human Rights and Science and Technological issues in modern world.
4. To study science and technology in order maintain the sustainable development and make students user-friendly about legal proceedings in courts and e-courts initiatives in India.

Course Outcomes: After Completion of the course, student will be able to:

1. Understand conceptual Framework of Science, Technology and Law and development in these fields and its relevance with human rights and sustainable development;
2. Define and identify the similarities and distinctions among the concepts of Science, Technology and Law and legal aspects of clinical trials.
3. Understand and acquaint with the laws relating to the Science, Technology and Law including Law of privacy, Biotechnology, nuclear technology and law relating to Electronic evidences.
4. Understand use of Technology in administration of justice and the ways, means of E- filing of cases and process of e-Courts in India and significance of forensic science in criminal proceedings.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction: 1.1 Science, Technology and Law: Conceptual Framework 1.2 Developments in Science, Technology and Law 1.3 Science and Technology Vis a Vis Sustainable and Equitable Development 1.4 Impact of Human Rights on Science and Technology	07
2	Science-Technology and its Relationship with Law: 2.1 Relationship between Science, Technology and Law 2.2 Problems and Perspectives between Law and Science 2.3 The need for legal control of Science and Technology 2.4 Clinical Trials and the Need of Professional Responsibilities and Ethical Principles	08

3	Laws relating to Science and technology: 3.1 Law of Privacy Vis-a Vis Science and Technology 3.2 Emerging issues in Biotechnology and Law 3.3 Nuclear Technology and law: National and international Perspective 3.4 Law of electronic evidence	07
4	Use of Science and Technology in Judicial Functions: 4.1 Importance of Science and Technology in the Legal Proceedings. 4.2 The Significance of Forensic science in the Criminal Matters 4.3 The Indian Judiciary on the Use of Science and Technology 4.4 E-Court initiative in India and its impact on justice delivery system	08
Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments		

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Markandey Katju, Law in scientific Era (2000) Universal, New Delhi 2. Cees J. Hamelink, the ethics of cyber space (2001) Sage. 3. Jonh Zinian et.al(ed) World of Science and Rule of Law (1986) Oxford 4. U. Baxi, Biotechnology and Legal Order: Dilemmas of the Future of Law and Human Nature. (1993) 5. Science, Technology and Law Reform; Author: Ajendra Srivastava, B.C. Nirmal; Satyam Books. (2014) 6. Science Technology and Human Rights, Author Lily Srivastava, Thomson Reuters, (2018) 7. Universal's Law and Technology - 2nd Edition, 2017 by Niharika Vij 8. National Policy of India on Science, Nature and Law: Public Policy and Governance in India by Sikka Pawan, New Delhi Synergy Books India, 2017. 9. https://blog.iplayers.in/relationship-law-science-technology-modern-society/ 10. https://www.academia.edu/31479746/Law_Science_and_Technology_Notes 11. Law, Science and Technology. Study Material Prepared by Punam Umesh Vaddepalli, Asst. Prof., New Law College, Ahmednagar 12. https://core.ac.uk/download/pdf/268231072.pdf 13. https://main.sci.gov.in/pdf/ecommittee/action-plan-ecourt.pdf 14. CIFILE Journal of International Law (2020), <i>Journal Vol. 1, No. 2, 8-13 (2020)</i> (Law relating to Biotechnology (Book Review) Sreenivasulu N. S. ,Professor of the National University of Juridical Sciences, Kolkata, India) 15. https://forumias.com/blog/indias-nuclear-liability-law-and-associated-issues/ (India's nuclear liability law and associated issue) 	
Continuous Internal Evaluation 15 Marks	
<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Instructions:	
<ol style="list-style-type: none"> 1. Question No. 1 is compulsory 2. Attempt any two questions from Question No. 2 to 6 	

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Theory Question on Unit-4	15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

Class: M.Com Part-II (Sem-III)
Subject: Insurance Laws
Academic Year: 2024-2025

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Insurance Laws	4	4	100

Course Objectives:

1. The students through this subject will have an idea about the concept and importance of various kinds of Insurance and insurance related laws in general.
2. This paper tries to enhance the understanding of students about the insurance field and their capacity to find solutions to the problems arising out of insurance contracts and enhance their awareness of various legal aspects of Insurance.

Course Outcomes: After Completion of the course, student will be able to:

1. Understand conceptual Framework and development of Insurance and basic Principles of insurance;
2. Define and identify the facets and legal aspects of various kinds of insurances and insurance contracts.
3. Understand and acquaint with the laws relating to Insurance and their significance and features.
4. Understand the various kinds of documents relating to insurance and insurance claim management.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction: 1.1 Nature, Concept, Need, Significance of Insurance 1.2 History and Scope of Insurance 1.3 Insurance Contract: Meaning and Types of Insurance Contract 1.4 Broad Classification of Insurance: Life Insurance and General Insurance 1.5 General Principles of Insurance: Proximate Cause, Doctrine of Utmost Good Faith 1.6 Rules of Construction of Insurance Policy	12
2	Types of Insurance: 2.1 Life Insurance: Concept, Significance and Conditions 2.2 Types of Life Insurance Policies: 2.2.1 Whole Life Policy: Meaning, Features and Types 2.2.2 Endowment Policy: Meaning, Features and Types 2.3 Concept of 'Surrender Value' and 'Paid-up Value' 2.4 Fire Insurance: Concept, Features, Significance and Conditions 2.5 Marine Insurance: Concept, Features, Significance and Conditions 2.6 Heath Insurance: Concept, Nature, Features, Cover and Conditions 2.7 Motor Insurance: Concept, Nature, Significance and Cover 2.8 Agricultural Insurance: Concept, History, Nature and Features, Pradhan	20

	Mantri Fasal Bima Yojana (PMFBY)-Origin, Objectives, Nature and Cover 2.9 Private Insurance Sector: Need of Privatization of Insurance Business in India	
3	Laws relating to the Insurance: Fundamentals and Significance: 3.1 The Insurance Act, 1938 3.2 The Life Insurance Corporation Act, 1956 3.3 The Insurance Regulatory and Development Authority Act, 1999 3.4 The General Insurance Business (Nationalization) Act, 1972	12
4	Insurance Documents and Insurance Claim Management: 4.1 Insurance Documents: 4.1.1 Insurance Documents: Proposal Form, Cover Note, Certificate of Insurance, Endorsement, Renewal Notice, Claim Form, Survey Report 4.1.2 Basic Parts: Clause, Warranties, Condition, Exclusion, Riders, Deductibles 4.2 Claim Management: 4.2.1 Claim Management: Concept and Classification of Insurance Claim 4.2.2 Essential Elements of Claim 4.2.3 Claim Procedure 4.2.4 Role of Insured and Insurer in Claim Management 4.2.5 Claim Settlement and its Significance 4.2.6 Nature of Claim for various Classes of Insurance, Dispute, Litigation and Arbitration	16
Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments		

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. M. N. Mishra, Law of Insurance, 2005, S. Chand & Company Ltd, New Delhi. 2. K.S.N Murthy & K.V.S Sarma, Modern Law of Insurance in India (2019), Lexis Nexis, Wadhwa, Nagpur. 3. Dr. P. Periyaswamy: Principles And Practice of Insurance, Himalaya Publishing House Pvt. Ltd. (2013), New Delhi. 4. Gupta O. S., Life Insurance, Frank Brothers, New Delhi. 5. M. Arif Khan, Theory and Practice of Insurance, Educational Book House. 6. Mishra M. N., Life Insurance Corporation of India, Vol I. II. III. 7. Insurance Regulatory Development Act, 1999. 8. Vinayakan N. Radhaswamy and Vasudevan S. V., Insurance Principles and Practice – S. Chand & Com. New Delhi. 9. Agarwal, O. P. (2011), Banking and Insurance, New Delhi: Himalaya Publishing. 10. Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education. 11. Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing. 12. Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S.Chand Publishing. 13. H. Sadhak, Life Insurance in India - Opportunities, Challenges and Strategic Perspective, SAGE publications, New Delhi. 14. M. L. Lunawat, P. S. Palande, and R. S. Shah, Insurance in India: Changing Policies and Emerging Opportunities, SAGE, Publications, New Delhi. 15. Uma Narang, (2013) Insurance Industry in India: Features, Reforms and Outlook, New Century Publications, New Delhi. 16. Avtar Singh, M. N. Srinivasan's Principles of Insurance Law, Eighth Ed. (2006), Wadhwa & Co., Nagpur. 	

17. Corporate Insurance, Shardakumaraswamy & V. Kumaraswamy, (2005), Tata McGraw-Hill Publishing CO. Ltd., New Delhi. 18. K. C. Mishra & G. E. Thomas, General Insurance-Principles and Practice, (2009), Cengage Learning India Pvt. 19. General Insurance-Personal, The ICFAI University. 20. Publications of Insurance Institute of India – 21. IC-11- Practice of General Insurance 22. IC-73- Personal Accident, Sickness, and Miscellaneous Insurance 23. IC- 74- Liability Insurance 24. IC- 78- Miscellaneous Insurance 25. IC-79- Liability and Engineering Insurance 26. http://krishi.maharashtra.gov.in/1237/Pradhanmantri-Pik-Vima Yojana 27. Agriculture Insurance - AIC OF INDIA LTD. https://www.aicofindia.com 28. Life Insurance Corporation of India – Home https://licindia.in 29. GIC Home Page http://gicofindia.com 30. IRDAI- https://www.irdai.gov.in	
Continuous Internal Evaluation 30 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Theory Question Unit-4 Q. 6: Write Short Notes on all Units (Any 2 out of 4)	06 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Cost Audit
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Cost Audit	4	4	100

Course Objectives:

1. To understand meaning and objectives of Cost Audit
2. To acquaint with roles, rights and professional ethics of Cost Auditor
3. To gain in depth knowledge about the statutory provisions of company (Cost Records and Audit Rules) to ensure adherence to the regulation in conducting Cost Audit
4. To develop detail understanding on preparation of Cost Audit Program
5. To familiar with preparation and submission of Cost Audit Report

Course Outcomes: After Completion of the course, student will be able to:

1. Students will develop the theoretical knowledge about the Cost Audit, Cost Auditor, Cost Audit Records and Report
2. Students will be able to analyze the Cost Audit records while preparing Cost audit Report
3. Students will be better equipped to prepare effective Cost Audit Program with due consideration to the regulatory requirements relating to Cost Audit after elaborately identifying the scope of audit in given assignment
4. Students will be able to guide the management in maintaining appropriate Cost accounting Records to ensure adherence to existing regulation

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Cost Audit: 1.1 Cost Audit: Meaning, Definitions, Objectives, Scope, Advantages and Limitations of Cost Audit 1.2 Differences between Financial Audit and Cost Audit 1.3 Concepts of Efficiency Audit, Proprietary Audit, Social Audit and System Audit, Energy Audit, Green Audit, Environmental Audit 1.4 Study of Companies (Cost Records and Audit) Audit Rules as Per the Latest Amendments 1.5 Cost Records and Cost Audit: Applicability as per Companies Act, 2013 1.6 Overview of Cost Accounting Standard and GACAP (Generally Accepted Cost Accounting Principles)	15
2	Cost Auditor: 2.1 Cost Auditor under Company Act 2013: Qualifications, Disqualifications, Appointment, Remuneration, Removal 2.2 Cost Auditor: Rights, Duties, Responsibilities and Liabilities 2.3 Recent Amendments under Cost & Works Accountants Act, 1959 and other Statutes 2.4 Ceiling on Number of Audits	15

	2.5 Cost Auditor Professional Ethics and Responsibilities 2.6 Cost Auditor Vis a Vis Financial Auditor 2.7 Extended Role of Cost Auditor	
3	Cost Audit: Planning & Execution: 3.1 Planning of Cost audit: 1.1.1 Familiarization with the Industry 1.1.2 Developing a Cost Audit Plan 1.1.3 The production process, system and procedure 1.1.4 Records to be maintained for Cost Audit 1.1.5 Cost Audit Program 1.2 Execution of Cost Audit: 1.2.1 Verification of Cost Records 1.2.2 Evaluation of Internal Control System 1.2.3 Audit Notes and Working Papers 1.3 Cost Audit in (EDP) Electronic Data Processing: 1.3.1 Challenges of a Cost Auditor in EDP Environment 1.3.2 Materiality and Risk Assessment in Cost Audit 1.3.3 Cost Audit Evidence and its Documentation 1.3.4 Introduction to Forensic Audit and Anti Money Laundering	15
4	Cost Audit Record Rules and Report Cost Audit Report: 4.1 Record Rules and Compliance 4.2 Format of Cost Audit Report, Contents of the Report 4.3 Distinction between 'Notes' and 'Qualification' in the Cost Audit Report, Auditor's Observation and Conclusions 4.4 Authentication in Reporting 4.5 Preparation and Submission of Cost Audit Report 4.6 Extensible Reporting Language (XBRL) and its Salient Features 4.7 Communication with Management and Stakeholders 4.8 Technological Advancement in Cost Audit 4.9 Cost Audit in Specific Sector	15
Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments		

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Johnathan Richards, "Strategic Cost Management", Wiley Publications 2. Emily Lawson, "Mastering Strategic Cost Management: Maximizing Profitability and Sustainability, Harvard Business Review Press 3. Michael Johnson, "Strategic Cost Management: A Practical Introduction", McGraw Hill Education 4. Jennifer Thompson, "Standard Costing and Variance Analysis: A Comprehensive Guide", Pearson Education 5. David Anderson, "Cost of Control: Strategies and Techniques for Effective Cost Management", HarperCollins Publishers 6. B. K. Bhar "Cost Accounting Methods and Problems" Academic Publisher 7. CIMA Course Study Material. 8. Arun Kumar and Rachana Sharma "Cost Audit and Management Audit" 9. Tulsian "Cost Audit: Principles and Practice" 10. S. K. Basu "Cost Audit and Management Audit"	
Continuous Internal Evaluation 30 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination	

2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions:	
1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Management Audit
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Management Audit	4	4	100

Course Objectives:

1. To provide comprehensive understanding of Management Audit and its significance in organizational performance and effectiveness.
2. To familiarize students with the systematic process and steps involved in conducting a Management Audit.
3. To provide a thorough extensive knowledge of the different areas which should be taken into account under Management Audit.
4. To equip students with the knowledge and skills to analyze and report on various aspects of organization performance and efficiency.

Course Outcomes: After Completion of the course, student will be able to:

1. Students will be able to develop the ability to assess and evaluate various aspects of management practices within an organization through a detail understanding of management audit which will improve decision making and overall performance
2. Students will be equipped with the skills necessary to plan effectively, execute and report on management audit
3. Students will be capable to work on different areas and issues, under Management Audit
4. Students will develop the ability to identify reporting issues, analyze data accurately, and provide valuable insights and recommendations to support effective decision-making and improve organizational performance

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction To Management Audit: 1.1 Introduction, Definitions and Meaning of Management Audit 1.2 Essentials of Management Audit 1.3 Difference Between Financial Audit & Management Audit 1.4 Objectives of Management Audit 1.5 Importance of Management Audit 1.6 Scope of Management Audit 1.7 Benefits of Management Audit 1.8 Relations with Different Types of Audits 1.9 Conflicts Between Profits Versus Value Maximization Principle 1.10 Role of Management Accountant in Decision Making	15
2	Procedure of Management Audit: 2.1 Pre-Audit Phase: 2.1.1 Audit Planning: Establishing Objectives 2.1.2 Developing Audit Plan	15

	2.1.3 Gathering Preliminary Information 2.1.4 Understanding the Structure, Goals & Strategies of the Organization 2.2 Audit Execution Phase: 2.2.1 Conducting Interviews 2.2.2 Reviewing Documentation 2.2.3 Assessing Internal Controls 2.2.4 Analyzing Performance Measures 2.2.5 Identifying Risk and Issues 2.2.6 Reviewing Governance and Decision-Making Processes 2.3 Reporting and Recommendations: 2.3.1 Preparing Management Report 2.3.2 Presentation of Management Report 2.3.3 Providing Practical Recommendations for Improvement in Management Practices 2.3.4 Prioritizing Recommendations 2.4 Follow-up and Monitoring: 2.4.1 Tracking the Implementation of Audit Recommendation 2.4.2 Assessing the Progress 2.4.3 Conducting Periodic Follow-up	
3	Different Areas of Management Audit: 3.1 Introduction 3.2 Meaning and scope of Corporate Service Audit 3.3 Meaning of Corporate Development Audit its dimensions and Characteristics 3.4 Scope and Importance of Corporate Development Audit 3.5 Concept of Social Cost Benefit Analysis, Need, Essentials and Techniques 3.6 Environmental Pollution Control Meaning, Features and Objectives 3.7 Major Concepts 3.8 Evaluation of Research and Development 3.9 Evaluation of Corporate culture 3.10 Evaluation of Personnel Development	15
4	Management Reporting Issues and Analysis: 4.1 Introduction 4.2 Performance Analysis 4.3 Capacity Utilization Analysis 4.4 Productivity and Efficiency Analysis 4.5 Utilities and Energy Efficiency Analysis 4.6 Probability Analysis 4.7 Manpower Analysis 4.8 Management Accounting Tools	15
Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments		

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1.	R. K. Sharma, "Management Audit: A Handbook for Internal Auditors", Bharat Law House
2.	Institute of Chartered Accountants of India (ICAI), "Management Audit: Framework and Guidelines", Pearson Education
3.	S. R. Dixit, "Management Audit Handbook", Taxmann Publications
4.	K. S. Sharma, "Management Audit: A Comprehensive Guide to Framework, Process,

and Techniques”, McGraw-Hill Education	
5. A. C. D. Choudhary, “Ethics and Professional Conduct in Management Audit”, Pearson Education	
Continuous Internal Evaluation 30 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions:	
<ol style="list-style-type: none"> 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Decision-Making Techniques
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Decision-Making Techniques	2	2	50

Course Objectives:

1. To provide the comprehensive conceptual knowledge of target costing.
2. To enable students to gain insights into how costing help in cost management and product development.
3. To develop cost effective products that meet customer expectation while ensuring profitability for the company.
4. To attain detailed knowledge of measures to improve divisional performance and appreciate different methods of transfer pricing to ensure goal congruence and profit optimization at entity level

Course Outcome: After Completion of the course, student will be able:

1. To demonstrate a clear understanding of the concept of Target Costing.
2. To recognize objectives and goals associated with Target Costing, and appreciate its importance in achieving cost efficiency and customer value.
3. To develop the skill of cost reduction, enhancing product quality, improving customer satisfaction, and maintaining competitiveness in the market.
4. To apply skills for determination of transfer price.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Transfer Pricing: 1.1 Concept, Necessity, Objectives, Advantages and Disadvantages of Transfer Pricing, and Problems with Transfer Pricing 1.2 Methods and Techniques: 1.2.1 Cost Based Transfer Pricing: 1.2.1.1 Marginal Cost 1.2.1.2 Absorption Cost 1.2.1.3 Standard Cost 1.2.1.4 Two Part Tariff 1.2.1.5 Advantages and Disadvantages of Cost Based Transfer Pricing 1.2.2 Market Based Transfer Pricing: Advantages and Disadvantages of Market Based Transfer Pricing 1.2.3 Negotiated Transfer Pricing: Advantages and Disadvantages of Negotiated Transfer Pricing 1.3 Conflicts between Divisions and Company as a whole and Methods for resolving Conflicts: A) Dual Rate Transfer Pricing System, and B) Two Part Transfer Pricing System	15

	1.4 Divisional Performance and Problem of Goal Congruence 1.5 Determination of Inter-Departmental OR Inter-Company Transfer Price 1.6 International Transfer Pricing: Factors influencing International Transfer Pricing Decisions 1.7 Numerical Problems	
2	Target Costing: 2.1 Target Philosophy 2.2 Meaning, Definition, Nature, and Features of Target Costing 2.3 Advantages and Limitations of Target Costing 2.4 Process of Target Costing 2.5 Target Costing Methodology 2.6 Methods of establishment of Target Costs 2.5.1 Subtraction Method 2.5.2 Addition Method 2.5.3 Integrated Method 2.7 Numerical Problems and Case Studies	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1) Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi 2) Taxmann's Cost Management Accountant by Ravi M Kishor 3) Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi 4) Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi 5) Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi 6) Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP 7) Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi 8) Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi 9) Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata 10) Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi 11) Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi 12) Cost and Management Accounting, Inamdar S. M., Everest Publishing House 13) Study Materials of Chartered Accountants Program by ICAI, New Delhi 14) Study Materials of Cost and Management Accountants by ICMA, Kolkata 15) Study Materials of Company Secretary by ICSI, New Delhi 16) Journal of Chartered Accountants by ICAI, New Delhi 17) Journal of Chartered Accountants by ICMA, Kolkata 18) Journal of Chartered Accountants by ICSI, New Delhi	
Continuous Internal Evaluation 15 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion	

8. Analysis of Case Studies

Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours

Instructions:

1. Question No. 1 is compulsory
2. Attempt any two questions from Question No. 2 to 4

Q 1. Fill in the Blanks

05 Marks

Q 2. Theory Question on Unit-1 **OR** Unit 2

15 Marks

Q 3. Numerical Problem on Unit-1 **OR** Unit 2

15 Marks

Q 4. Write Short Notes on all Units (Any 2 out of 4)

15 Marks

Class: M.Com Part-II (Sem-III)
Subject: Strategic Cost Management
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Strategic Cost Management	4	4	100

Course Objectives:

1. To introduce the students to the concept of Strategic Cost Management and its key components, features and stages.
2. To familiarize the students with various strategic costing techniques used in modern business setting.
3. To educate students about Value Analysis, TQM, Kaizen, JIT, Business Process Reengineering, by providing a comprehensive understanding of the fundamental tools in application of Cost Management.
4. To understand the concept of Business Forecasting.
5. To understand the concept of Cost of Control and its significance in various business environments.

Course Outcome: After Completion of the course, student will be able:

1. Students will develop the theoretical knowledge about the Strategic Cost Management which is holds in modern business practices.
2. Students will be able to analyze and select appropriate costing techniques based on the organization's need and strategic goals.
3. Students will be better equipped to conduct various strategic Cost Management techniques in actual practice
4. Students will be empowered to contribute to effective cost management and enhance operational efficiency in real-world business scenarios.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Strategic Cost Management: 1.1 Introduction, Definitions and Meaning of Strategic Cost Management 1.2 Features of Strategic Cost Management 1.3 Limitations of Traditional Cost Management 1.4 Components of Strategic Cost Management 1.5 Stages in Strategic Cost Management 1.6 Importance of Strategic Cost Management 1.7 Advantages of Strategic Cost Management 1.8 Disadvantages of Strategic Cost Management	15
2	Strategic Costing Techniques-I: 2.1 Value Analysis: Meaning, Definitions, Merits, Limitations and Steps in Value Analysis, and Case Studies 2.2 Value Added: Meaning, Importance and Application	15

	2.3 Kaizen Costing: Meaning, Features, Importance, 5S in Kaizen Costing, Product Specific Kaizen Costing, Overhead Specific Kaizen Costing 2.4 Life Cycle Costing: Meaning of Life Cycle Costing and Product Life Cycle, Phases in Product Life Cycle, Purposes of Life Cycle Costing 2.5 Just-In-Time (JIT): Meaning, Benefits and Uses	
3	Strategic Costing Techniques-II: 3.1 Throughput Costing: Meaning, Steps, Reporting, Systematic changes required for acceptance of the throughput accounting 3.2 Business Process Re-engineering: Meaning, Characteristics, Principles, Seven Principles, and Examples 3.3 Back-Flush Accounting: Meaning, Variants, and Examples 3.4 Lean Accounting: Meaning, Principles, Practices, Tools, and Contrasting Lean Accounting and Traditional Standard Costing 3.5 Socio Economic Costing: Meaning, Tools available with the company for measuring the Socio-Economic Impact	15
4	Business Forecasting Model: 4.1 Introduction of Business Forecasting Model 4.2 Importance of Business Forecasting in Different areas of an Organization 4.3 Limitations of Business Forecasting 4.4 Types of Business Forecasting 4.5 Methods or Models of Business Forecasting (Quantitative Techniques): Regression Analysis, Time Series Analysis, Exponential, and Input Output Model	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Johnathan Richards, “Strategic Cost Management”, Wiley Publications 2. Emily Lawson, “Mastering Strategic Cost Management: Maximizing Profitability and Sustainability, Harvard Business Review Press 3. Michael Johnson, “Strategic Cost Management: A Practical Introduction”, McGraw Hill Education 4. Jennifer Thompson, “Standard Costing and Variance Analysis: A Comprehensive Guide”, Pearson Education 5. David Anderson, “Cost of Control: Strategies and Techniques for Effective Cost Management”, HarperCollins Publishers 6. CMA Final Study Course Material	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Numerical Problem on Unit-2	18 Marks
Q. 4: Numerical Problem on Unit-3	18 Marks
Q. 5: Numerical Problem on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Cooperative Credit System
Academic Year: 2024-2025

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Cooperative Credit System	4	4	100

Course Objectives:

1. To familiarize students with the fundamental principles and values of cooperatives, including democratic control, member participation, and concern for the community.
2. To provide students with an overview of the organizational structures of cooperative credit institutions, including their governance, membership, and management systems
3. To educate students about the legal and regulatory framework governing cooperative credit institutions, including relevant laws, regulations, and government policies.
4. To emphasize the importance of member relations and community engagement in the success of cooperative credit institutions, including strategies for building trust, fostering participation, and addressing community needs.
5. To explore the role of cooperative credit in promoting economic development, especially in rural and underserved areas, and its impact on poverty alleviation and financial inclusion.
6. To analyse case studies and best practices from successful cooperative credit institutions around the world, providing students with practical insights and lessons learned.
7. To develop students' critical thinking and problem-solving skills through the analysis of real-world challenges facing cooperative credit institutions and the formulation of strategic solutions.

Course Outcome: After Completion of the course, student will be able to:

1. Help students grasp and explain the core principles and values of the Cooperative Credit System in India.
2. Ensure students understand how the Cooperative Credit System operates in India.
3. Explore how the Cooperative model is used in different sectors of the Indian economy like agriculture, consumer goods, finance, and housing.
4. Appreciate the role of cooperative credit in economic development.
5. Comprehend cooperative structures and their implications
6. Make sure students have a good understanding of the Indian Cooperative Credit System.
7. Help students gain insight into the Cooperative Credit System's role and functioning in India.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Rural Credit System: 1.1 Meaning Definition of Rural Credit 1.2 Features of Rural Credit 1.3 Importance of Agricultural Credit 1.4 Types of Rural Credit: Short Term Credit, Medium Term Credit, Long Term Credit	15

	1.5 Need of Institutional Credit and limitations of Credit System 1.6 Sources of Rural Credit in India	
2	Structure of Credit Cooperatives: 2.1 Federal Credit Cooperatives 2.2 Integration of Short Term, Medium Term and Long Term Credit, its advantages and disadvantages 2.3 Emerging opportunities in Rural Areas 2.4 Challenges facing the Cooperative Credit Structure	15
3	Agricultural & Non-Agricultural Cooperatives: 3.1 Functioning of Agricultural Credit Cooperatives-PACS 3.2 Types of Agricultural Cooperatives 3.3 District Central Cooperative Bank-DCC Banks 3.4 State Cooperative Banks 3.5 Working of Urban Cooperative Societies 3.6 Salary Earners Cooperative Credit Societies 3.7 Other Non-Agricultural Credit Societies	15
4	Rural Cooperative Banking System: 4.1 Need and objectives of Rural Cooperative Banks 4.2 Formations of Rural Cooperative Banks 4.3 Functions of Rural Cooperative Banks 4.4 Sources of Finance 4.5 Performance of Rural Cooperative Banks 4.6 Problems and Prospects of Rural Cooperative Banks 4.7 Role of Cooperative Bank in development of Rural Area 4.8 Challenges faced by Cooperative Banks	15
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Fundamentals of Co-operation, O. R. Krishnaswamy by S. Chand & Company, New Delhi 2. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book 3. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010 4. Theory, History and Practice of Co-operation , Bedi R. D. by R. Lal Book Depot, Meerut 5. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra 6. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore 7. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi. 8. Co-operative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication 9. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan 10. Kamat G. S. - New Dimension of Co-operative Management, Himalaya Publishing 11. Khandelwal M. C. – Co-operative Audit, Patiyala Pustak Bhandar, Jaipur 12. Samiuddin- Scope and Problems of Co-operative in India, Alighr 13. Krishnaswami O. R. - Co-operative Audit, National Council for Co-operative Training, New Delhi. 14. S. L. Goyal- Principles, Problems, and Prospects of Co-operative Administration, Sterling Publishing Pvt. Ltd, Jalandhar 15. Samiuddin- Co-operative Farming & its impact on Rural Industrialization, Aligarh		
Continuous Internal Evaluation 30 Marks		
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials		

4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<i>Instructions:</i> 1. <i>Question No. 1 and 6 are compulsory</i> 2. <i>Attempt any three questions from Question No. 2 to 5</i> Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Theory Question on Unit-4 Q. 6: Write Short Notes on all Units (Any 2 out of 4)	05 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Statutory Framework of Cooperation in Maharashtra
Academic Year: 2024-2025

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Statutory Framework of Cooperation in Maharashtra	4	4	100

Course Objectives:

1. To understand the scope of statutory framework of cooperative and registration procedure of cooperative societies
2. To study the rights and liabilities of members of cooperative societies
3. To understand the legal aspects of property and funds of societies
4. To study the legal provisions of management of societies

Course Outcome: After Completion of the course, student will be able to:

1. Understand the scope of statutory framework of cooperative and registration procedure of cooperative societies
2. Study the rights and liabilities of members of cooperative societies
3. Understand the legal aspects of property and funds of societies
4. Study the legal provisions of management of societies

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Preliminary of Maharashtra Cooperative Societies Act and Registration Procedure: <ol style="list-style-type: none"> 1.1 Title and Applicability of the Act 1.2 Definitions: Agricultural Marketing Society, Apex Society, Bonus, By-Laws, Committee, Consumers Society, Cooperative Bank, Cooperative Appellate Court, Cooperative Court, Cooperative Credit Structure Entity, Cooperative Year, Crop Protection Society, Dividend, Expert Director, Farming Society, Federal Society, Functional Director, General Society, Housing Society, Lift Irrigation Society, Member, Processing Society, Producers Society, Registrar, Resource Society, Society, Society with Limited Liability, Society with Unlimited Liability, State Cooperative Election Authority, Working Capital etc. 1.3 Registration: Registrar and his subordinates, Temporary vacancies, Societies which may be registered, Registration with limited or unlimited liability, Conditions of registration, Power to exempt societies or class of societies from conditions as to registration, Application for registration, Registration, Evidence of registration 1.4 Power of Registrar to decide certain questions, Classification of societies, Amendment of by-laws of society, Power to direct amendment of by-laws, 	15

	Change of name, Change of liability, Cancellation of registration, De-registration of societies	
2	Members and their Rights and Liabilities: 2.1 Person who may become member, Open membership, Nominal and associate member 2.2 Co-operative education and training to members 2.3 Cessation of membership, Removal of names of members from membership register 2.4 Rights and duties of members, and Voting powers of members 2.5 Restrictions on holding of shares and Restrictions on transfer or charge of share or interest 2.6 Transfer of interest on death of member 2.7 Share or interest not liable to attachment 2.8 Rights of members to see books 2.9 Certain societies to give pass books to members and entries in such book evidence of amount due 2.10 Liability of past member and estate of deceased member 2.11 Insolvency of members and Expulsion of members	15
3	Property and Funds of Societies: 3.1 Funds not to be divided 3.2 Ascertainment and appropriation of profits 3.3 Reserve Fund 3.4 Restrictions on dividend 3.5 Contribution to education fund of the State federal society 3.6 Contribution to public purposes 3.7 Constitution of District Level and State Level Committees 3.8 Investment of fund 3.9 Employees' provident fund 3.10 Funds not to be utilized for certain proceedings filed or taken by or against officers in personal capacities	15
4	Management of Societies: 4.1 Final authority of society 4.2 Freedom of affiliation or disaffiliation with a federal structure of choice Committee, its powers and functions 4.3 Motion of no-confidence against officers of societies 4.4 Disqualification for being designated officer simultaneously of certain categories of societies 4.5 Constitution of Committee 4.6 Reservation of certain seats on committees of societies and election thereto 4.7 Reservation for women 4.8 Disqualification of committee and its members 4.9 State Co-operative Election Authority and Power of State Government to postpone election 4.10 Society's nominee on other society not eligible to be designated officer, except in a federal society 4.11 Election to more than one seat on the committee of society 4.12 Responsibility of committee or the Administrators or authorized officer to intimate and assist to arrange for election, before expiry of term 4.13 Qualification and appointment of Manager, Secretary and other officers of societies and of Chief Executive Officer and Financial Officer for certain societies 4.14 Annual general body meeting and Special general body meeting	15

	4.15 Acts of societies, etc., not to be invalidated by certain defects 4.16 Appointment of member of committee, new committee, or authorized officers, where there is failure to elect member, to constitute committee or where committee does not enter upon office, etc. 4.17 Power of suspension of committee 4.18 Power of supersession of committee or removal of member thereof 4.19 Society's obligation to file returns and statements and Registrar's power to enforce performance of such obligations 4.20 Government's power to give directions in the public interest, etc. 4.21 Registrar's powers to give directions to frame regulations 4.22 Registrar's power to seize records, etc.	
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. The Maharashtra Cooperative Societies Act, 1960 2. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand & Company, New Delhi 3. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book 4. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010 5. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut 6. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra 7. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore 8. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi. 9. Cooperative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication 10. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan		
Continuous Internal Evaluation 30 Marks		
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies		
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours		
Instructions: 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Theory Question on Unit-4 Q. 6: Write Short Notes on all Units (Any 2 out of 4)	05 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks	

Class: M.Com Part-II (Sem-III)
Subject: Governance of Agricultural Producer Marketing Committee
Academic Year: 2024-2025

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Governance of Agricultural Producer Marketing Committee	2	2	50

Course Objectives:

1. To make students understand the preliminary of Maharashtra Agricultural Produce Marketing Act
2. To impart the knowledge of constitution of market committees
3. To learn the powers and duties of market committee

Course Outcome: After Completion of the course, student will be able to:

1. Understand the preliminary of Maharashtra Agricultural Produce Marketing Act
2. Impart the knowledge of constitution of market committees
3. Learn the powers and duties of market committee

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Preliminary of Maharashtra Agricultural Produce Marketing [Development and Regulation] Act, 1963: <ol style="list-style-type: none"> 1.1 Title and Scope of the Act 1.2 Definitions: Agriculture Produce, Agriculturist, Broker, Buyer, Bye-Laws, Commission Agent, Direct Marketing, Contract Farming, Contract Farming Producer, Director, Farmer Consumer Market, Hamal, Market, Market Area, Market Committee, Member, Private Market, Processor, Retail Sale, Special Commodity Market etc. 1.3 Marketing of Agricultural Produce: Regulation of marketing of agricultural produce, rant of licences, Power to cancel or suspend licences, Appeal, and provision for settlement of disputes 	5
2	Constitution of Market Committees: <ol style="list-style-type: none"> 2.1 Establishment, Incorporation and Constitution of Market Committees 2.2 Election and term of office of members 2.3 Election Fund 2.4 Commencement of term of office of members 2.5 Provision for appointment of Administrator after normal or extended term of office of members expires 2.6 Resignation of members and nomination in certain circumstances, Removal of member for misconduct, and Casual vacancies. 2.7 Election of Chairman and Vice-Chairman, Term of office of Chairman and Vice-Chairman, and Chairman and Vice-Chairman to hold office until their 	15

	successors enter upon office 2.8 Honorarium to Chairman and Vice-Chairman 2.9 Procedure for election of Chairman and Vice-Chairman 2.10 Resignation of Chairman and Vice-Chairman 2.11 Motion of no-confidence against Chairman or Vice-Chairman 2.12 Consequences of absence of Chairman, Vice-Chairman or member without leave 2.13 Vacancies in office of Chairman and Vice-Chairman to be filled up 2.14 Refusal to handover charge to new Chairman or Vice-Chairman 2.15 Meeting, etc., of Market Committee 2.16 Annual General meeting of the Market Committee 2.17 Members to act during vacancy; acts of Committee, etc., not to be invalidated by informalities	
3	The Market Committees: Powers and Duties: 3.1 Powers and duties of Market Committee. 3.2 Appointment of sub-committees; delegation of power. 3.3 Power of the Market Committee to open collection centres for marketing of notified produce; provisions for receipt and payment by purchaser. 3.4 Power of Market Committee to levy fees and rates of commission (Adat) 3.5 Power to borrow. 3.6 Power to order production and power of entry, inspection and seizure. 3.7 Power to write off loss, shortage or fee, etc., which is irrecoverable. 3.8 Power to make alternative arrangements during strike. 3.9 Power to take steps to prevent purchases of agricultural produce below support price. 3.10 Execution of contracts. 3.11 Certain disputes regarding construction of rules, etc., about weights and measures to be decided by Market Committee.	10

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. The Maharashtra Cooperative Societies Act, 1960 2. The Maharashtra Agricultural Produce Marketing (Development And Regulation) Act, 1963 3. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand & Company, New Delhi 4. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book 5. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010 6. Theory, History and Practice of Cooperation, Bedi R. D. by R. Lal Book Depot, Meerut 7. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra 8. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore 9. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi. 10. Cooperative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication 11. Management of Cooperative Banks by Dr. D. C. Gohil, Shanti Prakashan 12. Krishnaswami O. R. Cooperative Audit, National Council for Cooperative Training, New Delhi 13. Dutt and Somsundaram, Indian Economy 14. Samiuddin, Cooperative Farming & its impact on Rural Industrialization, Aligarh 15. Samiuddin, Scope and Problems of Cooperative in India, Aligarh 16. Kamat G. S. New Dimension of Cooperative Management, Himalaya Publishing 17. Khandelwal M. C. Cooperative Audit, Patiyala Pustak Bhandar, Jaipur 18. S. L. Goyal, Principles, Problems, and Prospects of Cooperative Administration, Sterling Publishing Pvt. Ltd, Jalandhar 19. K. K. Taimani, Cooperative Organizations and Management 	

20. G. S. Kamat, Cases in Cooperative Management	
Continuous Internal Evaluation 15 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Instructions: <ol style="list-style-type: none"> 1. Question No. 1 is compulsory 2. Attempt any two questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

Class: M.Com Part-II (Sem-III)
Subject: Cooperative Banking System
Academic Year: 2024-2025

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Cooperative Banking System	4	4	100

Course Objectives:

1. To understand the operational process of disbursement of loans and advances
2. To understand the supervisory role of Maharashtra State Cooperative 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

Course Outcome: After Completion of the course, student will be able to:

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

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Advancing of Credit: 1.1 Need of Advances 1.2 Criteria for advances 1.3 Procedures, Types and Disbursement of Crop Loan system, Kisan Card, etc. 1.4 Advances to priority sector schemes 1.5 Overdues follow up 1.6 NPA Concept and norms	15
2	Maharashtra State Cooperative Bank (Apex Bank): 2.1 Objectives of M. S. Cooperative Bank 2.2 Functions and Working 2.3 Role of M.S. Cooperative Bank in the development of State Co-operative movement 2.4 Progress, Problems and Prospects of M. S. Cooperative Bank	15
3	National Bank for Agricultural and Rural Development (NABARD): 3.1 Historical background, Organization and Functions 3.2 Role of NABARD in Agricultural Finance and Rural Development in India 3.3 Procedure and Norms of Finance and Refinance 3.4 Performance and Evaluation of NABARD 3.5 Need to enhance the scope of NABARD	15
4	Institutional Support to Cooperative Credit: 4.1 Role of RBI in Cooperative Credit	15

	4.2 RBI funding to Cooperative Credit 4.3 National Federation of State Cooperative Banks 4.4 National Cooperative Agriculture & Rural Development Banks Federation Ltd.	
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. The Maharashtra Cooperative Societies Act, 1960 2. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand & Company, New Delhi 3. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book 4. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010 5. <i>Theory, History and Practice of Co-operation</i> , Bedi R. D. by R. Lal Book Depot, Meerut 6. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra 7. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore 8. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi. 9. Cooperative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication 10. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan 11. Krishnaswami O. R. Co-operative Audit, National Council for Cooperative Training, New Delhi 12. Dutt and Somsundaram, Indian Economy 13. Samiuddin, Co-operative Farming & its impact on Rural Industrialization, Aligarh 14. Samiuddin, Scope and Problems of Co-operative in India, Aligh 15. Kamat G. S. New Dimension of Co-operative Management, Himalaya Publishing 16. Khandelwal M. C. Co-operative Audit, Patiyala Pustak Bhandar, Jaipur 17. S. L. Goyal, Principles, Problems, and Prospects of Cooperative Administration, Sterling Publishing Pvt. Ltd, Jalandhar 18. K. K. Taimani, Co-operative Organizations and Management 19. G. S. Kamat, Cases in Co-operative Management		
Continuous Internal Evaluation 30 Marks		
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: <ol style="list-style-type: none"> Offline Written Examination Power Point Presentations Assignments / Tutorials Oral Examination Open Book Test Offline MCQ Test Group Discussion Analysis of Case Studies 		
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours		
Instructions: <ol style="list-style-type: none"> Question No. 1 and 6 are compulsory Attempt any three questions from Question No. 2 to 5 		
Q. 1: Fill in the Blanks		05 Marks
Q. 2: Theory Question on Unit-1		18 Marks
Q. 3: Theory Question on Unit-2		18 Marks
Q. 4: Theory Question on Unit-3		18 Marks
Q. 5: Theory Question on Unit-4		18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)		10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Tourism Entrepreneurship and Start-Up
Academic Year: 2024-2025

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Tourism Entrepreneurship and Start-Up	4	4	100

Course Objectives:

1. To understand the meaning of tourism entrepreneurship and policy measures
2. To learn the scope and role of micro and small enterprises and packages for their promotion
3. To understand the insights of opportunity identification and selection for setting up of business enterprises
4. To learn the insights for preparation of business plans

Course Outcome: After Completion of the course, student will be able to:

1. Understand the meaning of tourism entrepreneurship and policy measures
2. Learn the scope and role of micro and small enterprises and packages for their promotion
3. Understand the insights of opportunity identification and selection for setting up of business enterprises
4. Learn the insights for preparation of business plans

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Tourism Entrepreneurship: 1.1 Meaning of Tourism Entrepreneurship 1.2 The Perspective 1.3 Tourism Enterprise, Entrepreneur and Entrepreneurship 1.4 Policy Measures for Tourism Entrepreneurship in India 1.5 Eco-Tourism / Nature Tourism / Rural Tourism 1.6 Tourism in Indian Economy: A Retrospect	15
2	Micro and Small Enterprises: 2.1 Small Enterprises: Meaning and Definition 2.2 Micro and Macro Units 2.3 Essentials, Features and Characteristics 2.4 Relationship between Micro and Macro Enterprises 2.5 Rationale behind Micro and Small Enterprises 2.6 Scope of Micro and Small Enterprises 2.7 Objectives of Micro Enterprises 2.8 Enterprise and Society 2.9 Role of Micro Enterprises in Economic Development 2.10 Quick Estimates of 4 th All India Census of MSME 2.11 Package for Promotion of Micro and Small Scale Enterprises 2.12 Problems of Micro and Small Enterprises	15

3	Opportunity Identification and Selection: 3.1 Need for Opportunity Identification and Selection 3.2 Environmental Dynamics and Change 3.3 Business Opportunities in various Sectors 3.4 Identification of Business Opportunity: Idea Generation and Opportunity / Product Identification 3.5 Opportunity Selection 3.6 Steps in Setting Up of a Small Business Enterprise	15
4	Formulation of Business Plans: 4.1 Meaning of Business Plan 4.2 Contents of Business Plan 4.3 Significance of Business Plan 4.4 Formulation of Business Plan 4.5 Planning Commission's Guidelines for formulating Project Report 4.6 Network Analysis 4.7 Common Errors in Business Plan Formulation	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi. 2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher 4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi 5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill 6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication 7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers 9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication 10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication 11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication 12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications 15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi 16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi 17. Udyog, Udyog Sanchalaya, Mumbai-7 18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi 	
Continuous Internal Evaluation 30 Marks	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 	

3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<i>Instructions:</i> 1. <i>Question No. 1 and 6 are compulsory</i> 2. <i>Attempt any three questions from Question No. 2 to 5</i> Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Theory Question on Unit-4 Q. 6: Write Short Notes on all Units (Any 2 out of 4)	05 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Entrepreneurship Support
Academic Year: 2024-2025

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Entrepreneurship Support	4	4	100

Course Objectives:

1. To understand the importance of entrepreneurship training
2. To learn the institutional finance to entrepreneurs
3. To understand the insights of institutional support to entrepreneurs
4. To learn the insights of government policy for entrepreneurs

Course Outcome: After Completion of the course, student will be able to:

1. Understand the importance of entrepreneurship training
2. Learn the institutional finance to entrepreneurs
3. Understand the insights of institutional support to entrepreneurs
4. Learn the insights of government policy for entrepreneurs

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Entrepreneurship Training: 1.1 Introduction, Importance and Objectives 1.2 Designing of Entrepreneurship Training Program 1.3 Development of the Practice-Oriented Training Programme 1.4 Inputs for Entrepreneurship Development Training 1.5 Methods of Training	15
2	Institutional Finance to Entrepreneurs: 2.1 Need for Institutional Finance 2.2 Institutional Finance: 2.2.1 Commercial Banks 2.2.2 Other Financial Institutions	15
3	Institutional Support to Entrepreneurs: 3.1 Need for Institutional Support 3.2 Institutional Support to Small Entrepreneurs: 3.3 National Small Industries Corporation Limited 3.4 Small Industries Development Organization 3.5 Small Scale Industries Board 3.6 State Small Industries Development Corporations 3.7 Small Industries Service Institutes 3.8 District Industries Centres 3.9 Industrial Estates 3.10 Specialized Institutions 3.11 Technical Consultancy Organization	15

4	Government Policy for Small-Scale Enterprises: 4.1 Government Policy for Small-Scale Enterprises: 1.1.1 Industrial Policy Resolution 1948 1.1.2 Industrial Policy Resolution 1956 1.1.3 Industrial Policy Resolution 1977 1.1.4 Industrial Policy Resolution 1980 1.1.5 Industrial Policy Resolution 1990 1.1.6 New Small Enterprise Policy 1991 1.1.7 Micro Small and Medium Enterprises Development Act 2006 4.2 Government Support to Small-Scale Industries during Plan Period	15
----------	--	-----------

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi. 2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher 4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi 5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill 6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication 7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers 9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication 10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication 11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication 12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications 15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi 16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi 17. Udyog, Udyog Sanchalaya, Mumbai-7 18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Agri-Preneurship and Intellectual Property Rights
Academic Year: 2024-2025

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Agri-Preneurship and Intellectual Property Rights	2	2	50

Course Objectives:

1. To understand the concept of Agri-preneurship and its challenges
2. To impart the knowledge to the students about the IPR and MSMEs

Course Outcome: After Completion of the course, student will be able to:

1. To understand the concept of Agri-preneurship and its challenges
2. To impart the knowledge to the students about the IPR and MSMEs

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Agri-preneurship: 1.1 Introduction 1.2 Need for developing Agri-preneurhsip in India 1.3 Opportunities for developing Agri-preneurship 1.4 Challenges involved in developing Agri-preneurship 1.5 Suggestions for developing Agri-preneurship	10
2	Intellectual Property Rights and Micro, Small and Medium Enterprises: 2.1 IPR and MSMEs 2.2 Patents: Meaning, What can be patented, Types of Patents, Who can file for a patent, Patent process 2.3 Copy Rights: Meaning and Objectives 2.4 Trademarks: Meaning, Functions, Categories of Trademarks, Benefits, Registration of Trademarks 2.5 Geographical Indications 2.6 Industrial Design 2.7 Trade Secrets 2.8 Integrated Secrets 2.9 Protection of new plant variety 2.10 Why IPR for MSMEs? 2.11 Efforts to help MSMEs to Exploit the benefits of IPR 2.12 Need for future actions	20

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.

2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by McGraw Hill
6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication
7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
17. Udyog, Udyog Sanchalaya, Mumbai-7
18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

Continuous Internal Evaluation 15 Marks

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours

Instructions:

1. *Question No. 1 is compulsory*
2. *Attempt any two questions from Question No. 2 to 4*

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

Class: M.Com Part-II (Sem-III)
Subject: Corporate Entrepreneurship
Academic Year: 2024-2025

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Corporate Entrepreneurship	4	4	100

Course Objectives:

1. To make students understand the concept of Corporate Entrepreneurship and its aspects.
2. To make students learn designing and implementing a compelling Strategy promoting Corporate Entrepreneurship.
3. To make students understand the concept and the opportunities of innovation.
4. To make Students know and learn the mind-set of the Players in the Corporate Entrepreneurship during Pandemic Situation.

Course Outcome: After Completion of the course, student will be able to:

1. Understand and recognize the need for Corporate Entrepreneurial opportunity and the ways to organize the same within an Established enterprise.
2. Appreciate the significance of Corporate Entrepreneurship for creating and Sustaining Competitive advantage.
3. Demonstrate Creativity and Innovation in identifying opportunities for Corporate Entrepreneurship.
4. Creative and entrepreneurial people and understanding the importance of Ethics and Values contributing to Corporate Entrepreneurial Culture.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Corporate Entrepreneurship: 1.1 Meaning and Definition of Corporate Entrepreneurship 1.2 Corporate Entrepreneur and Entrepreneurship 1.3 Corporate Intrapreneurship and Entrepreneurship 1.4 Difference between Entrepreneurship and Corporate Entrepreneurship 1.5 Interrelationship between Entrepreneurship and Corporate Entrepreneurship 1.6 Characteristics of Corporate Entrepreneurship 1.7 Process of Corporate Entrepreneurship 1.8 Factors influencing Corporate Entrepreneurship 1.9 Pitfalls and Hurdles of Corporate Entrepreneurship	
2	Innovation and Corporate Entrepreneurship: 2.1 Change and Innovation 2.2 Creativity, Innovation and Ideas 2.3 Survival and Growth, the end Benefit of the new Corporate Entrepreneurship 2.4 Understanding Technology Push and Market Pull 2.5 The Business Era of Innovation and Corporate Entrepreneurship	

	2.6 Crafting Strategies for innovation initiatives for Corporate Entrepreneurs 2.7 The Model of Corporate Entrepreneurship 2.8 Types of Corporate Entrepreneurship 2.9 Controlling and Monitoring Corporate Entrepreneurship	
3	Strategic Management and Corporate Entrepreneurship: 3.1 Corporate Culture and Entrepreneurship 3.2 Aligning Corporate Strategy for Corporate Entrepreneurship 3.3 Impact of Corporate Strategy on Corporate Entrepreneurship 3.4 Corporate Entrepreneurship Ethics and Value System 3.5 Structuring and Managing the organization for Corporate Entrepreneurship 3.6 Process of Corporate Entrepreneurship 3.7 Corporate Entrepreneurial Strategies 3.8 Measures of Performance of Corporate Enterprise	
4	Covid-19 Pandemic: Paradigm Shifts in Corporate Entrepreneurship: 4.1 Introduction 4.2 Covid 19 VUCA Environment and Corporate Entrepreneurship 4.3 Impact of Second wave of Covid-19 on Business in India 4.4 Effects of Pandemic Crisis on Corporate Entrepreneurship 4.5 Corporate Entrepreneurship and Sustainable Development 4.6 Modification in Corporate Entrepreneurship 4.7 Case Study of the Business / Entrepreneurs flourished during Pandemic	

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 2. Exploring Strategy: Text and Cases. Gerry Johnson, Richard Whittington, Kevan Scholes, Duncan Angwin, Patrick Regner. 3. Kumar A (2012): Entrepreneurship: Pearson, 3rd Edition. 4. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi 5. Kumar A, S.C. Poornima, MK Abraham, K Jayashree (2011): Entrepreneurship Development, New Age international Publishers, 1st Edition. 6. Entrepreneurship and Enterprises Development, Raymond W.Y. Kao 7. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi. 8. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 9. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher 10. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi 11. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill 12. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication 13. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi 14. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers 15. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication 16. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication 17. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication 18. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi. 19. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi 20. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T 	

<p>N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications</p> <p>21. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi</p> <p>22. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi</p> <p>23. Udyog, Udyog Sanchalaya, Mumbai-7</p> <p>24. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi</p> <p>25. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi</p>	
Continuous Internal Evaluation 30 Marks	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Human Resource Planning and Development
Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Human Resource Planning and Development	4	4	100

Course 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 understand the E-HR and recent trends in Human Resource management.

Course Outcome: After Completion of the course, student will be able to:

1. Understand the concepts of HRM and get the knowledge about the approaches, functions and challenges of HRM in changing scenario of the business.
2. Gain knowledge of practically recruitment and selection process with the retention of manpower and succession planning.
3. Understand the importance of the concept and methods of performance appraisal and result based performance. They will well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation.
4. Develop the knowledge of E-HR, its benefits, Cost effect and future of E-HR.
5. Understand various work policies and importance of Human Capital Management.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Human Resource Management-An Overview: 1.1 Introduction to Human Resource Management: Meaning & Definition, Concept, Approaches, Functions 1.2 Challenges of Human Resource Management in changing business scenario 1.3 Human Resource Environment: Technology and Structure, Network Organization's, Workforce Diversity 1.4 HRM-Dual Career Employees, Employee Contract/ Leasing Global Competition, WTO and Labour Standards	15
2	Human Resource Planning and Development: 2.1 Meaning, Concept, Objectives, Need and Estimation of HRD 2.2 Recruitment: Definition, Sources and Policy, Selection: Definition, Process and assessment, Interview and Induction	15

	2.3 Retention of Manpower, Succession Planning 2.4 Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off	
3	Training and Development, Performance Appraisal and Merit Rating: 3.1 Training: Meaning Purpose, Importance, Benefits Training Process and Methodology 3.2 Methods of Training, Evaluation and Feedback 3.3 Competency Mapping: meaning, benefits of competency mapping, 9 box tool of HR, Model 3.4 Performance Appraisal: Definition, Methods, Result Based Performance, Appraisal Errors, Ethics in Performance Appraisal, 360 Degree Feedback 3.5 Merit Rating: Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation	15
4	Recent Trends in HRM: 4.1 E-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 4.2 Recent Trends in HRM after Covid-19: Workplace Diversity, Flexi time, Work from Home, Virtual Work, Artificial Intelligence, Productivity of HR process 4.3 Human Capital Management: Meaning, Concept and need to study Human Capital Management	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
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. Personnel & Human Resource Management - Robert Mat & Jhon Jackson 9. Dynamics of Personnel Administration - Dr. Rudrabasavraj 10. Personnel & Human Resource Management - A. M. Saxena 11. Human resource Management in Modern India (Concept and Cases) Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions:	
1. Question No. 1 and 6 are compulsory	
2. Attempt any three questions from Question No. 2 to 5	

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Numerical Problem on Unit-2	18 Marks
Q. 4: Numerical Problem on Unit-3	18 Marks
Q. 5: Numerical Problem on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Project Management
Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Project Management	4	4	100

Course Objectives:

1. To understand the concept of project management, need of projects and taxonomy of projects
2. To learn the insights of project identification formulation and implementation
3. To understand various aspects of project appraisal
4. To understand the insights of project cost estimation and project financing

Course Outcome: After Completion of the course, student will be able to:

1. Understand the concept of project management, need of projects and taxonomy of projects
2. Learn the insights of project identification formulation and implementation
3. Understand various aspects of project appraisal
4. Analyze the insights of project cost estimation and project financing

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Project: Characteristics and Types: 1.1 Introduction 1.2 Project versus Process 1.3 Project Characteristics 1.4 Project Management 1.5 Attributes of a Good Project Manager 1.6 Taxonomy of Projects 1.7 Project Management Versus General Management 1.8 Need of Projects	15
2	Project Identification Formulation and Implementation: 2.1 Introduction 2.2 Government, the regulator 2.3 Project Identification 2.4 Project Preparation / Formulation 2.5 Tax Incentives and Project Investment Decisions 2.6 Tax Planning for Project Investment Decisions 2.7 Zero Based Project Formulation 2.8 Project Management Objectives 2.9 Establishing the Project 2.10 Organizing Human Resource 2.11 Organizing Systems and Procedures for Implementation 2.12 Project Direction 2.13 Project Coordination	15

	2.14 Project Control 2.15 Outsourcing: A Method of Project Cost and Time Control	
3	Project Appraisal: 3.1 Introduction 3.2 Technical Appraisal 3.3 Commercial Appraisal 3.4 Economic Appraisal 3.5 Financial Appraisal 3.6 Management Appraisal 3.7 Social Cost Benefit Analysis 3.8 Project Risk Analysis	15
4	Project Cost Estimation and Project Financing (Theory Only): 4.1 Project Cost Estimation: 4.1.1 Cost of the Project 4.1.2 Components of Capital Cost of a Project 4.1.3 Order of Magnitude 4.2 Project Financing: 4.2.1 Introduction 4.2.2 Sources of Finance 4.2.3 Role of Financial Institutions in Project Financing 4.2.4 Covenants Attached to Lending	15
Internship for Students if any: Not applicable		
List of Recommended Books and Study Materials		
1. Project Management by K. Nagarajan, New Age International Publisher 2. Project Management by Vasant Desai, Himalaya Publishing House 3. Project Management by Rajeev M. Gupta, PHI Learning Private Limited 4. Project Management Planning And Control Techniques 4 th Edition by Rory Burke, Wiley India 5. Fundamentals of Project Management by Joseph Heagney, Amacom 6. Project Management – The Complete Process (With Case Studies From Renewable Energy Sector) by Vishwanath Murthy, Vikas Publishing House 7. Project Management by Dennis Lock, Routledge 8. Project Management 8th Edition 2021 by Erik W. Larson & Clifford F. Gray, Rohit Joshi, McGraw Hill 9. Project Management And Appraisal by Sitangshu Khatua, Oxford University Press		
Continuous Internal Evaluation 30 Marks		
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies		
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours		
Instructions: 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 Q. 1: Fill in the Blanks		05 Marks

Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Project Management: Inputs, Monitoring and Control
Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Project Management: Inputs, Monitoring and Control	2	2	50

Course Objectives:

1. To learn the insight of project management inputs
2. To understand the project monitoring and control
3. To learn the project organization and project contracts

Course Outcome: After Completion of the course, student will be able to:

1. Learn the insight of project management inputs
2. Understand the project monitoring and control
3. Learn the project organization and project contracts

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Inputs of Project Management: 1.1 Project Management 1.2 Project Organization 1.3 Community Participation in Projects 1.4 Working Capital Assessment 1.5 SWOT Analysis 1.6 Risk Management	10
2	Project Monitoring and Control: 2.1 The Essence of Control 2.2 Post-Evaluation Approach 2.3 Project Benefit Monitoring and Evaluation	10
3	Project Organization and Project Contracts: 3.1 Project Organization: 3.1.1 Introduction, Functional Organization, Product Organization, and Matrix Organization 3.1.2 Advantages and Disadvantages of Pure Matrix Form of Organization 3.1.3 Modified Matrix Structures 3.1.4 Pure Project Organization Structure 3.1.5 Selection of Project Organization Structure 3.1.6 Breakdown Structures 3.2 Project Contracts: 3.2.1 Introduction 3.2.2 Contract and Types of Contract	10

	3.2.3 Sub-Contract 3.2.4 Preparation of Specifications for Project Activities 3.2.5 Tenders 3.2.6 Types of Payments to Contractors	
--	---	--

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Project Management by K. Nagarajan, New Age International Publisher 2. Project Management by Vasant Desai, Himalaya Publishing House 3. Project Management by Rajeev M. Gupta, PHI Learning Private Limited 4. Project Management Planning And Control Techniques 4 th Edition by Rory Burke, Wiley India 5. Fundamentals of Project Management by Joseph Heagney, Amacom 6. Project Management – The Complete Process (With Case Studies From Renewable Energy Sector) by Vishwanath Murthy, Vikas Publishing House 7. Project Management by Dennis Lock, Routledge 8. Project Management 8th Edition 2021 by Erik W. Larson & Clifford F. Gray, Rohit Joshi, McGraw Hill 9. Project Management And Appraisal by Sitangshu Khatua, Oxford University Press	
Continuous Internal Evaluation 15 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Instructions: 1. Question No. 1 is compulsory 2. Attempt any two questions from Question No. 2 to 5 Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Write Short Notes on all Units (Any 2 out of 4)	05 Marks 15 Marks 15 Marks 15 Marks 15 Marks

Class: M.Com Part-II (Sem-III)
Subject: Organizational Behaviour
Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Organizational Behaviour	4	4	100

Course Objectives:

1. To make the students understand various concepts of organization behavior.
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.

Course Outcome: After Completion of the course, student will be able to:

1. Develop understanding the concepts of organizational behaviour and evaluate the impact of globalization on OB.
2. Understand the characteristics of organizational culture and the concept of personality and its various dimensions
3. Understand the importance of motivation and its theories. They will also understand the definition of Emotional Intelligence, and can explain the characteristics and Importance
4. Understand how to manage with stress and understand conflict management and importance of working in teams.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Organizational Behaviour: 1.1 Definition and Objectives of Organizational Behaviour 1.2 Conceptual Study of Organizational Behaviour 1.3 Role of Information Technology in Organization 1.4 Impact of Globalization on Organizational Behavior 1.5 Five Model of Organizational Behavior	15
2	Organizational Designs, Culture Personality and Attitudes: 2.1 Horizontal Network and Virtual Designs 2.2 Definition and Characteristics of Organizational Culture 2.3 Creating and Maintaining Culture 2.4 Meaning of Personality and Attributes of Personality 2.5 Dimensions of Attitude and Attitude Change 2.6 Job Satisfaction and Outcomes of Job Satisfaction	15
3	Motivational Processes and Emotional Intelligence: 3.1 Meaning of Motivation, Types of Motives, Motivational Process 3.2 Vroom's Expectancy Theory of Motivation 3.3 Emotional Intelligence: Meaning and Characteristics 3.4 Importance of Emotional Intelligence in the Workplace	15

4	Stress And Conflict, Groups and Teams: 4.1 Meaning & Causes of Stress, The Effects of Stress 4.2 Managing Stress 4.3 Concept of Conflict, Types of conflict, Work-Life Balance, Extra Organizational, Organizational Group and Individual 4.4 Concept of Groups, Types of Groups 4.5 Concept of Team, Types of Teams and Team Building, Aspects of cross functional team	15
----------	--	-----------

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. A Textbook of Organisational Behaviour by C. B. Gupta, S. Chand, New Delhi
2. Organisational Behaviour Text and Cases by Dr. S. S. Khanka, S.Chand, New Delhi
3. Organizational Behavior (Includes latest Indian case studies and research-Eighteenth Edition) by Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, Pearson
4. Organisational Theory and Behaviour 3rd ED by B. S. Moshal, Ane Books Pvt Ltd
5. Organizational Behavior (International Student Version) Twelfth Edition by Schermerhorn, Osborn, Uhl-Bien, Hunt, Wiley
6. Essentials of Organizational Behavior | Fourteenth Edition by Stephen P. Robbins, Timothy A. Judge, Pearson
7. Introduction to Organisational Behaviour by Michael Butler, Edward Rose, Jaico
8. Understanding Organizational Behaviour, 4e by Udai Pareek & Sushama Khanna, Oxford University Press
9. Organizational Behaviour by Freud Luthans
10. Human Behaviour at Work by J W Newstorm
11. Organisation Behaviour: Text and Cases, Games K, Aswathappa
12. Organisational Behaviour by Dr Mrs Oka & Mrs Kulkarni
13. Introducing Organisational Behaviour by J. Mike Smith (View at google .co.in)

Continuous Internal Evaluation 30 Marks

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

Instructions:

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: International Banking and Finance
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		International Banking and Finance	4	4	100

Course Objectives:

1. To understand the basic concept of International Banking and Financial Institutions,
2. To provide necessary knowledge of interactional banking operations and international payment arrangements,
3. To understand the Risk Management in the context of International Banking.
4. To introduce recent trends in International banking.

Course Outcome: After Completion of the course, student will be able to:

1. Examine the functions and operations of International Banks.
2. Assess the risk Management in International Banking.
3. Describe the banking operations of International Banks.
4. Elaborate the contemporary trends in banking industry.
5. Students shall learn and acquire knowledge about recent trends in International Banking.
6. Students will acquire skills about role of International Banking Institutions.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	International Banking: 1.1 Origin and Evolution of International Banking- Definition, Future prospects of International banking, Need for regulation of international banking in the current scenario 1.2 Types of International Banking offices: Correspondent Bank, Foreign Offices, Subsidiary and Affiliate Banks, Concept of Offshore Banking- Offshore banking Centers 1.3 Global trends and developments in International Banking	15
2	International Banking Operations: 2.1 Functions of International Banking: Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees. 2.2 International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, Role of International Credit Rating Agencies	15
3	Risk Management in International Banking: 3.1 Risk Management in International Banking: Risk Management: Risks in	15

	Banking Credit risk, Market risk, Settlement risk, Liquidity risk, Operational risk, and Legal risk 3.2 Need and importance of credit rating- Asset Liability Management (ALM)- Importance of ALM-off-Balance Sheet items-off-balance sheet risk-Asset / Liability and International Banking operations 3.3 International Finance Management: Introduction, Objectives, Importance of International Finance, Finance Function in Multinational Firms, International Monetary System, Balance of Payments, The Market for Foreign Exchange	
4	International Financial Institutions: Origin, Objectives, Structure and Operations of: 4.1 Bank for International Settlements (BIS) 4.2 International Monetary Fund (IMF) 4.3 World Bank Group: International Bank for Reconstruction and Development (IBRD) 4.4 International Finance Corporation (IFC) 4.5 BRICS Bank (Role, Progress, and its Future) 4.6 International Development Agency (IDA) 4.7 Multilateral Investment Guarantee Agency (MIGA) 4.8 International Conference for Settlement of Investment Disputes (ICSID) 4.9 Economic and Monetary Union and Euro (EMU and EURO)	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Eun, Resnick, and Sabherwal, "International Finance" (Global Edition), Mc Graw Hill, 6th Edition (Parts IV-V). 2. Madura and Fox, "International Financial Management", South-Western Cengage Learning, 2nd edition (Parts III-IV). 3. A.V. Rajwade, "Foreign Exchange International Finance Risk Management", Academy of Business Study. 4. Cheol Eun & Bruce G. Resnick, International Financial Management, 6th Edition, McGraw Hill Education, 2012 5. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson 6. Financial Markets and Institutions- L.M. Bhole 7. Gargi Sanati, Financing International Trade - Banking Theories and Applications, Sage Publication, 2017. 8. International Financial Management, Markets, Institutions-James C. Baker 9. International Finance Management by Clark 10. Indian Institute of Banking & Finance. International Banking Operations Macmillan Publishers India, 2nd Edition, 2017. 11. Jane Hughes & Scott MacDonald, International Banking: Text and Cases. Prentice Hall, 2014. 12. Ian H. Giddy; "Global Financial Markets", A.I.T.B.S. Publishers & Distributors (Regd.) 13. McMillan; "International Banking Legal & Regulatory Aspects", Indian Institute of Banking & Finance. 14. McMillan; "International Banking Operations", Indian Institute of Banking & Finance. 15. M. K. Lewis and K. T. Davis; "Domestic and International Banking", Heritage Publishers. 16. R. D. Sharma; "International Banking Contemporary Issues", Himalaya Publishing House. 17. Sarkis J. Khoury; "Recent Developments in International Banking and Finance", Blackwell Publishers 18. Reserve Bank of India Bulletin- RBI, Mumbai. 19. Annual Reports of IMF, World Bank, ADB. 20. Economic Times, Business Standard, Financial Express, Business India, business Today, 	

Business World Capital Market	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<i>Instructions:</i> <ol style="list-style-type: none"> 1. <i>Question No. 1 and 6 are compulsory</i> 2. <i>Attempt any three questions from Question No. 2 to 5</i> 	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Insurance Studies
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Insurance Studies	4	4	100

Course Objectives:

1. To make students understand the concept of Insurance & functions of Insurance.
2. To enable the students to understand the Role of Insurance in economic development.
3. To impart the knowledge of the various types of Insurance.
4. To throw light on the new reforms in Insurance sector.

Course Outcome: After Completion of the course, student will be able to:

1. Students will get acquainted and equipped with the knowledge of principles of Insurance.
2. Students will be able to gain knowledge about the History of Insurance.
3. Students will be able to comprehend the functioning of various types of Insurance policies and their significance.
4. Students will be able to understand the regulatory framework of Insurance companies.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Insurance: 1.1 Meaning and Concept of Insurance 1.2 Nature, Scope and Functions of Insurance 1.3 Need and Importance of Insurance 1.4 Principles of Insurance 1.5 Components of Insurance	15
2	Evolution of Insurance in India: 2.1 Pre-nationalization, Nationalization and Privatization 2.2 Structure of Insurance in India 2.3 Role of Insurance in the Economic Development of India	15
3	Types of Insurance: 3.1 General Insurance: 3.2 Health Insurance 3.3 Motor Insurance 3.4 Home Insurance 3.5 Fire Insurance 3.6 Travel Insurance 3.7 Commodity Insurance 3.8 Life Insurance 3.9 Insurance and Social Security Schemes	15
4	Insurance Reforms in India: 4.1 Role and Functions of Insurance Regulatory & Development 4.2 Authority in India (IRDAI)	15

4.3 Growth & Performance of Insurance Sector In India	
4.4 Challenges and Opportunities in Insurance Sector	

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Srivastava D.C., Srivastava Shashank (2001), Indian Insurance Industry Transition & Prospects, New Century Publications, Delhi 2. Mishra M.N. (2007) Insurance Principle & Practice Sultan Chand & Company Ltd., New Delhi 3. Justin Paul and Padmalatha Suresh (2007) Management of Banking and Financial Services, Pearson Education India 4. Agarwal Rakesh (2017), Principles of Insurance Sashi Publication Pvt Ltd 5. Annual Reports of LIC 6. Kothari, R. (2010), Financial Services in India-Concept and Application, Sage Publications India Pvt. Ltd., New Delhi 7. Sharma Mukund (2015), Banking & Financial Services, Himalaya Publishing House 8. www.irda.gov.com 9. www.policybazzar.com 10. www.licindia.in 11. www.insuranceinstituteofindia.com 	
Continuous Internal Evaluation 30 Marks	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Introduction to Actuarial Studies
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Introduction to Actuarial Studies	2	2	50

Course Objectives:

1. To make students understand the concept of Actuarial Studies.
2. To impart the knowledge of the various facets in the study of Actuarial Studies.
3. To make students comprehend the application of Actuarial Studies.
4. To enable the students to learn the utility of the study of Actuarial Studies.

Course Outcomes: After Completion of the course, student will be able to:

1. Students will get acquainted and equipped with the knowledge and understanding of the fundamental principles of Actuarial Studies.
2. Students will be able to acquire knowledge of the History and Development of Actuarial Studies.
3. Students will develop their ability to comprehend the Role and Responsibilities of Actuaries.
4. Students will be able to understand the Application of Actuarial Studies.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction: 1.1 Fundamental Concepts of Actuarial Studies: 1.1.1 Meaning of Actuarial Studies and Actuary 1.1.2 Traits of aspiring Actuaries 1.1.3 Areas where Actuarial Toolkit Works 1.1.4 Misconceptions about Actuarial Studies 1.1.5 Responsibilities and Duties of an Actuary 1.2 History of Actuarial Studies: 1.2.1 Development of Actuarial Studies in Life Insurance	15
2	Applications of Actuarial Studies: 2.1 Role of Actuaries in: 2.1.1 Insurance Industry, Pensions and Healthcare 2.1.2 Financial and Investment Services 2.1.3 Consultancy 2.2 Risk: 2.2.1 Definition of Risk 2.2.2 Basic Categories and Types of Risk 2.2.3 Management of Risk by Actuaries	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Modern Actuarial Theory and Practice, Booth, P M, Chadburn. Chapman and Hall, 1999. 2. Actuarial Contract Cycle – Bellis, C. John Wiley and Sons Ltd, 2004. 3. Insurance Handbook-A Guide to Insurance, what it does and how it works, Insurance Information Institute, New York, 2010. 4. Achieving your Pinnacle–A Career Guide for Actuaries, Miller Tom, Managing Principal Pinnacle Group, Oct 2013. 5. Understanding Actuarial Practice, Klugman A. Stuart; Beckley A. Jeffrey; Scahill L. Patricia; Varitek C. Matthew; White A. Toby. John Wiley & Sons Inc, 2012. (Society of Actuaries). 6. https://actuariesindia.org 7. https://actuaries.org.uk 8. https://www.soa.org 	
Continuous Internal Evaluation 15 Marks	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question No. 1 is compulsory 2. Attempt any two questions from Question No. 2 to 4 <p>Q. 1: Fill in the Blanks</p> <p>Q. 2: Theory Question on Unit-1</p> <p>Q. 3: Theory Question on Unit-2</p> <p>Q. 4: Write Short Notes on all Units (Any 3 out of 4)</p>	<p>05 Marks</p> <p>15 Marks</p> <p>15 Marks</p> <p>15 Marks</p>

Class: M.Com Part-II (Sem-III)
Subject: Commercial Banking and Investment Banking
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Commercial Banking and Investment Banking	4	4	100

Course Objectives:

1. To understand the structure and operations of commercial banking.
2. To analyse the practices and challenges within commercial banking.
3. To comprehend the concepts and functions of investment banking.
4. To study the products and functioning of investment.

Course Outcome: After Completion of the course, student will be able to:

1. Students will gain insight into the organizational structure of commercial banks.
2. Students will develop awareness of the various services offered by commercial banks.
3. Students will grasp the fundamental concepts and roles of investment banking.
4. Students will analyse legal aspects associated with investment banking.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction of Commercial Banking: 1.1 Overview of Commercial Banking in India 1.2 Structure and Organization of Commercial Banks in India 1.3 Products and Services Offered by Commercial Banks 1.4 Distinguishing Features between Commercial and Investment Banking	15
2	Practices in Commercial Banking: 2.1 Overview of Lending Practices and Services provided by Commercial Banks 2.2 Principles and Types of Lending in Commercial Banking 2.3 Ideal Balance Sheet Analysis of Commercial Banks 2.4 Changing Scenario and Trends in Commercial Banking Operations	15
3	Introduction to Investment Banking: 3.1 Overview of Investment Banking: Functions and Importance 3.2 Types of Investment Banks and Their Operations 3.3 Role and Significance of Investment Banking in Financial Markets 3.4 Challenges faced by Investment Banking	15
4	Legal Aspects of Investment Banking: 4.1 Regulatory Framework for Investment Banking Operations 4.2 Securities Laws and Compliance Requirements. 4.3 Mergers and Acquisitions Regulations in Investment Banking 4.4 Contract Law and Legal Documentation in Investment Transaction	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. Sundaram, R., & Varshney, M. L. (2020). Banking Theory, Law and Practice. Publisher: Sultan Chand & Sons. 2. Shah, A., & Thomas, S. (2019). Investment Banking: A Guide to Underwriting and Advisory Services. Publisher: Oxford University Press. 3. Thingalaya, N. K. (2018). Indian Banking: Emerging Challenges and Perspectives. Publisher: Pearson Education India. 4. Toor, N. S., & Toor, A. (2021). Handbook of Banking Information. Publisher: Taxmann Publications Pvt. Ltd. 5. Liaw, K. T., & Srinivasan, A. (2017). Investment Banking and Investment Opportunities in China and India. Publisher: World Scientific Publishing Co. 6. Rose, P. S., & Hudgins, S. C. (2018). Bank Management and Financial Services. Publisher: McGraw-Hill Education. 7. Natarajan, G. (2018). Financial Markets and Services. Himalaya Publishing House. 8. Reserve Bank of India (RBI): https://www.rbi.org.in 9. Securities and Exchange Board of India (SEBI) investment banking and capital markets: https://www.sebi.gov.in 10. National Stock Exchange (NSE) activities: https://www.nseindia.com 11. Bombay Stock Exchange (BSE) https://www.bseindia.com 12. Investopedia India https://www.investopedia.com/india 13. Economic Times Banking & Finance Section: https://economictimes.indiatimes.com/industry/banking/finance 14. Mint Money Section https://www.livemint.com/money 15. Indian Banks' Association (IBA) https://www.iba.org.in 16. Federation of Indian Chambers of Commerce and Industry (FICCI): https://www.ficci.in 17. NITI Aayog https://niti.gov.in 	
Continuous Internal Evaluation 30 Marks	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: International Marketing
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		International Marketing	4	4	100

Course Objectives:

1. To provide an in-depth understanding of international markets and the factors influencing global trade.
2. To develop strategic marketing skills for competing in the global marketplace.
3. To analyse the global marketing environment, including cultural, economic, and political aspects.
4. To learn how to adapt the marketing mix to suit different international markets.
5. To gain practical insights through case studies and examples of successful international marketing strategies.

Course Outcome: After Completion of the course, student will be able to:

1. Analyse and evaluate global market opportunities and challenges.
2. Develop strategic planning skills tailored to international markets.
3. Understand the importance of cultural differences and how to adapt marketing strategies accordingly.
4. Learn to adapt the marketing mix (product, price, place, promotion) for international markets.
5. Gain practical experience through case studies, projects, and real-world applications of international marketing strategies.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to International Marketing: 1.1 Introduction to International Marketing 1.1.1 Definition and Scope of International Marketing 1.1.2 Importance of International Marketing 1.1.3 Differences between Domestic and International Marketing 1.1.4 The Global Marketing Environment 1.2 International Market Research and Entry Strategies: 1.2.1 Conducting International Market Research 1.2.2 Sources of Market Information 1.2.3 International Market Entry Strategies: Exporting, Licensing, Franchising, Joint Ventures, Direct Investment 1.2.4 Evaluating Market Entry Options 1.3 Cultural Environment of International Marketing: 1.3.1 Understanding Cultural Differences 1.3.2 Cultural Dimensions and their Impact on Marketing	15

	1.3.3 Adapting Marketing Strategies to different Cultures 1.3.4 Cross-Cultural Communication and Negotiation	
2	International Marketing Mix: 2.1 International Marketing Mix: 2.2.1 Product decisions: standardization vs. adaptation 2.2.2 Branding and packaging for international markets 2.2.3 Pricing strategies for international markets 2.2.4 Distribution channels and logistics 2.2.5 Promotion strategies: global advertising, sales promotion, public relations 2.2 International Trade and Marketing Environment: 2.2.1 Economic environment and international trade theories 2.2.2 Political and legal environment 2.2.3 Trade barriers and trade agreements (WTO, NAFTA, EU, etc.) 2.2.4 Managing political risk 2.3 Global Marketing Strategies: 2.3.1 Competitive analysis and strategy formulation 2.3.2 Segmentation, targeting, and positioning in international markets 2.3.2 Global strategic alliances and partnerships 2.3.3 Ethical and social responsibility in international marketing	15
3	Contemporary Issues and Trends in International Marketing: 3.1 Contemporary Issues and Trends in International Marketing: 1.1.1 Emerging markets and opportunities 1.1.2 Global branding and brand equity 1.1.3 Sustainability and green marketing in the global context 1.1.4 Future trends and challenges in international marketing 1.2 International Consumer Behavior: 1.2.1 Understanding consumer behavior in different countries 1.2.2 Factors influencing international consumer behavior 1.2.3 Cultural influences on consumer buying decisions 1.2.4 Adapting marketing strategies to meet consumer needs 1.3 International Marketing Communication: 1.3.1 Cross-cultural communication strategies 1.3.2 Language and communication in global marketing 1.3.3 Adapting messages for different cultures 1.3.4 Media selection and usage in international markets	15
4	International Distribution and Logistics: 4.1 International Distribution and Logistics: 4.1.1 Distribution channels in global markets 4.1.2 Channel management and logistics 4.1.3 International supply chain management 4.1.4 Managing logistics for global operations 4.2 International Brand Management: 4.2.1 Building and managing global brands 4.2.2 Brand positioning and differentiation 4.2.3 Brand equity and valuation 4.2.4 Challenges in global brand management 4.3 Case Studies and Applications in International Marketing: 4.3.1 Analysis of successful international marketing campaigns 4.3.2 Lessons from global marketing failures 4.3.3 Developing marketing plans for international markets 4.3.4 Real-world applications and practical insights	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education 2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education 3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education 4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education 5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd. 6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House 7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press 8. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education 9. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India 10. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education 11. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education 12. Journal of Marketing 13. Journal of Marketing Research 14. Indian Journal of Marketing 15. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Theory Question on Unit-4 Q. 6: Write Short Notes on all Units (Any 2 out of 4)	06 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Marketing Research
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Marketing Research	4	4	100

Course Objectives:

1. To equip and train Post Graduate students to accept the challenges in the field of Marketing by providing opportunities to study the concept and scope of Marketing Research
2. To impart the students to understand the various concepts regarding Marketing Research
3. To provide an understanding of fundamental concepts in the field of marketing research and to equip the students with research tools to conduct research and analysis for effective decision making.
4. To provide recent knowledge about Marketing Research

Course Outcome: After Completion of the course, student will be able to:

1. Understand the concept of Marketing Research and its process
2. Get in-depth knowledge about application of Marketing Research
3. Aware about use of internet in marketing research
4. Develop an understanding of different types of research design and their applicability
5. Understanding various ethical issues in marketing research

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Marketing Research: 1.1 Marketing Research: Meaning, Nature and Scope 1.2 Marketing Research Process 1.3 Formulation of Research Problem 1.4 Factors involved in Marketing Research 1.5 Types of Marketing Surveys 1.6 Importance of Marketing Research in Modern Business 1.7 Role of Marketing Research in Marketing 1.8 Implications of Marketing Research on Marketing Mix (7 P's) 1.9 Ethics in Marketing Research 1.10 Career in Marketing Research 1.11 Finding Basic Research Issues 1.12 Developing Hypotheses 1.13 Characteristics of a Research	15
2	Application of Marketing Research: 2.1 Marketing Decision Support System (MDSS): Scope, Significance, Characteristics, Components, and Role in Decision Making 2.2 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	15

	research, Advertising research – copy testing, media selection, media scheduling, Industrial versus consumer marketing research 2.3 Market Information: Meaning and Importance, Sources of Collecting Marketing Information, Secondary Data Sources, Standardized Sources of Collecting Data, Report Writing, Types of report, Format of writing the report	
3	Use of Internet in Marketing Research: Web Based Marketing Research: Meaning, Advantages & Disadvantages Primary & Secondary Data Collection through Internet, Reach analysis, Marketing Research in social media, social media Marketing, Online Brand Perception Research, Online Targeted Advertising-Marketing, Digital Marketing	15
4	Marketing Research Applications and Ethical Considerations: Consumer research, attitude measurement and scaling techniques; Product research; Advertising research; Marketing and sales forecasting; Sales analysis, Ethical issues in Marketing Research	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education 2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education 3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education 4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education 5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd. 6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House 7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press 8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh & Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016 9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education 10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India 11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education 12. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education 13. Marketing Management, Ranjan Saxena, Tata Mc-Graw Hill Publishers, New Delhi 14. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors New Delhi 15. Malhotra, N., & Dash, S. (2015). Marketing Research: An Applied Orientation (6th ed.). New Delhi: Pearson 16. Bradley, N. (2013). Marketing Research: Tools and Techniques (3rd ed.). New Delhi: Oxford University Press. 17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens 18. Research Methodology, Chawala, Vikas Publication 19. Journal of Marketing 20. Journal of Marketing Research 21. Indian Journal of Marketing 	

22. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies 	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions:	
<ol style="list-style-type: none"> 1. Question No. 1 and 6 are compulsory 2. Attempt any three questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Marketing of Financial Services
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Marketing of Financial Services	2	2	50

Course Objectives:

1. To explain essential terms and concepts related to financial markets and services.
2. To differentiate between various financial products.
3. To understand the E-banking services.
4. To study the Merchant Banking, its role & functions.
5. To identify the various touch points in the customer journey for financial services.

Course Outcome: After Completion of the course, student will be able to:

1. Remember the key terminology of Financial Market and Financial Services.
2. Compare the characteristics of different types of financial products and services.
3. Identify the characteristics of different types of financial products and services.
4. Analyse the growth and service offerings of wealth management in global and Indian context.
5. Evaluate the customer touch-points and customer-buying journey for financial services.
6. Create the marketing strategy for financial products.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Financial Market Fundamentals: 1.1 Role and Contribution of Financial Services 1.2 Financial Services Marketplaces: Structures, Products, Participants, Introduction to Financial Services Industry, Distinctiveness of Financial Services in India, Introduction to Financial Market Fundamentals, Key Terminologies in Financial Markets 1.3 Equity Markets: Capital Markets, Bond Markets, Regulatory Aspect of Financial market, 1.4 Debt Instruments: Debt Instruments and their Classification based on Type of Issuer and basis Characteristics 1.5 Money Market Instruments (such as Certificate of Deposit, Re-purchase Agreements etc.)	10
2	Marketing Financial Strategy and Consumer Behaviour: 2.1 Objectives of Marketing Financial Products; Marketing Mix for Financial Services, Marketing Budget, Challenges and Opportunities in Financial Marketing, Adapting to changing Market Environment 2.2 Traditional Marketing and Social Media Marketing: Print Media, TV, Seminars, Trade Shows, Advantages and Disadvantages Speed-Scale and reach of the Digital Platform, Use of Facebook, Twitter, LinkedIn, Company	10

	Websites, Financial Services Aggregator Websites, Email Marketing, Financial Blogs 2.3 Chatbots, AI, Machine Learning, Deep Learning, Block Chain, Future Potential for growth for the Marketing of Financial Services 2.4 Touch point for buying Financial Products, Choice of Distribution Channel, Customer Journey of buying Financial Services 2.5 CRM Strategies for Financial Services	
3	Introduction to Merchant Banking: 3.1 Need of Merchant Banking Services 3.2 Difference between Merchant and Retail Banking 3.3 Role and Responsibilities of Merchant Banker 3.4 Corporate Consultancy 3.5 Project Counseling 3.6 Identification of Potential Investment Opportunities 3.7 Capital Structuring 3.8 Negotiate with Foreign Collaborations 3.9 Mergers and Takeovers 3.10 Preparation of Project Feasibility Reports 3.11 Portfolio Management 3.12 Loan/Credit Syndication 3.13 Arranging Working Capital Finance	10

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education 2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education 3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education 4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education 5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd. 6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House 7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press 8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh & Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016 9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education 10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India 11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education 12. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education 13. Marketing Management, Ranjan Saxena, Tata Mc-Graw Hill Publishers, New Delhi 14. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors New Delhi 15. Malhotra, N., & Dash, S. (2015). Marketing Research: An Applied Orientation (6th ed.). New Delhi: Pearson 16. Bradley, N. (2013). Marketing Research: Tools and Techniques (3 rd ed.). New Delhi: Oxford University Press.	

17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens 18. Research Methodology, Chawala, Vikas Publication 19. Marketing of Financial Services, V. A. Avadhani, Himalaya Publishing House 20. Marketing Financial Services by Hooman Estelami, Dog Ear Publishing, LLC 21. Security Analysis and Portfolio Management by Sudhindra Bhat, Excel Books 22. Financial Services, M Y Khan, Tata McGraw-Hill 23. Financial Services & Markets, Dr. Punithavathy Pandian, Vikas Publication 24. Journal of Marketing 25. Journal of Marketing Research 26. Indian Journal of Marketing 27. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.	
Continuous Internal Evaluation 15 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: <ol style="list-style-type: none"> Offline Written Examination Power Point Presentations Assignments / Tutorials Oral Examination Open Book Test Offline MCQ Test Group Discussion Analysis of Case Studies 	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Instructions: <ol style="list-style-type: none"> Question No. 1 is compulsory Attempt any two questions from Question No. 2 to 5 	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Write Short Notes on all Units (Any 3 out of 5)	15 Marks

Class: M.Com Part-II (Sem-III)
Subject: Marketing Strategy
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Marketing Strategy	4	4	100

Course Objectives:

1. To equip and train students to accept the challenges in the field of Marketing by providing opportunities to study the concept and scope of Marketing Strategy
2. To impart the students to designing of Marketing Strategy
3. To provide an understanding the concepts of Marketing strategy and planning
4. To provide recent knowledge about Marketing Strategy and Recent issues in Marketing strategy

Course Outcome: After Completion of the course, student will be able to:

1. Understand the concept of Marketing Strategy and Planning
2. Get in-depth knowledge about recent trends of Marketing Strategy
3. Aware about four core of Marketing strategy
4. Develop an understanding of different types of research design and their applicability
5. Understanding various issues about Marketing Strategy

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction and Designing of Marketing Strategy: 1.1 Concept and Significance of Marketing Strategy 1.2 Marketing Strategy and New Economy: Major Drivers of New Economy and Changing Marketing Practices in Business 1.3 Factors Considered in Formulating Marketing Strategy 1.4 Steps Involved in Corporate Strategic Planning 1.5 Business Unit Strategic Planning and Marketing Process 1.6 Competitive Strategies: Market Leader, Market Challenger, Market Followers and Market Nichers Strategies	15
2	Designing Marketing Mix Strategies: 2.1 Product Strategy: Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies 2.2 Pricing Strategy: Steps in Pricing Strategy; Initiating and Responding to Price Changes 2.3 Channel Strategy: Steps Involved in Channel Strategy; Importance and Problems, Resource Allocation, Importance & Challenges, Channel Dynamics 2.4 Communication Strategy: Developing Effective Communication; Managing Integrated Marketing Communication Process	15
3	Recent Issues in Marketing Strategy: 3.1 Direct Marketing: Concept and Significance; Major Channels for Direct	15

	Marketing 3.2 Marketing and Technology: Telemarketing and M-Marketing; E-Marketing and Kiosk Marketing; Marketing Audit; Event Marketing	
4	Marketing Strategy and Planning: 4.1 Corporate Strategic Planning (Vision-Mission - Objectives) - Business Strategic Planning (SWOT Analysis - Goal Formulation-Strategy Formulation-Program Formulation - implementation-Feedback and Control) -The Marketing Process-The Nature and Contents of a Marketing Plan 4.2 Four core of Marketing Strategy – Market Penetration, Market Development, Product Development, Diversification of Product	15

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
<ol style="list-style-type: none"> 1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education 2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education 3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education 4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education 5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd. 6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House 7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press 8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh & Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016 9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education 10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India 11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education 12. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education 13. Marketing Management, Ranjan Saxena, Tata Mc-Graw Hill Publishers, New Delhi 14. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors New Delhi 15. Malhotra, N., & Dash, S. (2015). Marketing Research: An Applied Orientation (6th ed.). New Delhi: Pearson 16. Bradley, N. (2013). Marketing Research: Tools and Techniques (3rd ed.). New Delhi: Oxford University Press. 17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens 18. Research Methodology, Chawala, Vikas Publication 19. Journal of Marketing 20. Journal of Marketing Research 21. Indian Journal of Marketing 22. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing. 	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal	

Evaluation:	
1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
<i>Instructions:</i>	
1. <i>Question No. 1 and 6 are compulsory</i>	
2. <i>Attempt any three questions from Question No. 2 to 5</i>	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

Class: M.Com Part-II (Sem-III)
Subject: Research Project (Major Related)
Academic Year: 2024-2025

Name of the Program M.Com			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Research Project (Major Related)	4	4	100



SAVITRIBAI PHULE PUNE UNIVERSITY
FACULTY OF COMMERCE & MANAGEMENT
(COMMERCE)

Structure and Syllabus for
MASTER OF COMMERCE (M. Com Sem-IV)

With Effect from June-2024
(Academic Year 2024-2025)

1. Format of CIE

Continuous Internal Evaluation (CIE) (30 Marks for 4 credit)

CIE will be of 30 marks for the particular course. Following Methodology be followed to conduct CIE. The subject teacher needs to adopt any two of the following methods for internal assessment:

- a) Offline Written Examination
- b) Power Point Presentations
- c) Assignments / Tutorials
- d) Oral Examination
- e) Open Book Test
- f) Offline MCQ Test
- g) Group Discussion
- h) Online Quiz
- i) Projects
- j) Analysis of Case Studies
- k) Any other evaluation method subject to the permission of HOD

2. Format for SEE (Semester End Examination) (70 Marks 4 Credit)

Subject: Operation Research

Q. 1] Write Short Answers (10 Marks)

Any 05 out of 07

[Each question carries 02 Marks]

Q. 2] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 1

[Each question carries 05 Marks]

Q. 3] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 2

[Each question carries 05 Marks]

Q. 4] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 3

[Each question carries 05 Marks]

Q. 5] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 4

[Each question carries 05 Marks]

Subject: Customs Act, 1962 and Customs Tariff Act, 1975

Instructions:

- 1) *Question No. 1 and 6 are compulsory*
- 2) *Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Questions on Unit-1 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 3: Theory Questions on Unit-2 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 4: Theory Questions on Unit-3 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 5: Theory Questions on Unit-4 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 6: Short Notes on Unit-1 to 4 (Any 2 out of 4)	10 Marks

Subject: Activity Based Costing

Instructions: -

- 1) Question No. 1 and 6 are compulsory
- 2) Attempt any three questions from Question No. 2 to 5

Q. 1: Fill in the blanks on all Units =	06 Marks
Q. 2: A) Numerical Problem on Unit-1 =	10 Marks
B) Descriptive question on Unit-1 =	08 Marks
Q. 3: Numerical Problem on Unit-2 =	18 Marks
Q. 4: Numerical Problem on Unit-4 =	18 Marks
Q. 5: A) Case study on Unit-3=	8 Marks
B) Descriptive question on Unit-3 =	10 Marks
Q. 6: Short notes on all Units: (Any 2 out of 4) =	10 Marks

Areas of Practical Examples on:

1. Numerical Problems on Traditional Method Vs. Activity Based Costing
2. Numerical Problems on Traditional Budgeting Vs. Activity Based Budgeting
3. Case Studies on Activity Based Costing for Different Sectors
4. Numerical Problems on Activity Ratios.

Subject: Recent Advances in Cost Auditing and Cost System

Instructions:

- 1) Question No. 1 and 6 are compulsory
- 2) Attempt any three questions from Question No. 2 to 5

Q. 1:	Fill in the blanks on all Units =	06 Marks
Q. 2:	A) Descriptive question on Unit-1 =	10 Marks
	B) Descriptive question on Unit-1 =	08 Marks
Q. 3:	Descriptive question on Unit-2 =	18 Marks
Q. 4:	Descriptive question on Unit-3 =	18 Marks
Q. 5:	A) Descriptive question on Unit-4 =	10 Marks
	B) Descriptive question on Unit-4 =	08 Marks
Q. 6:	Short notes on all Units: (Any 2 out of 4) =	10 Marks

3. Format for Semester End Examination (All Remaining Theory Subject): (70 Marks) (4 Credit)

Instructions:

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q 1.	Fill in the Blanks	06 Marks
Q 2.	Theory Question on Unit-1	18 Marks
Q 3.	Theory Question on Unit-2	18 Marks
Q 4.	Theory Question on Unit-3	18 Marks
Q 5.	Theory Question on Unit-4	18 Marks
Q 6.	Write Short Notes on all Units (Any 2 out of 4)	10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)
Structure and Subject Codes for M. Com Part-2, Sem-IV as per NEP-2020
w.e.f. 2024-2025
SEMESTER-IV

Sr. No.	Course Code	Subject	Credits	Name of the Board of Studies
Major Mandatory (Compulsory)				
1	CMFS651MJ	Capital Market and Financial Services	4	Business Administration
2	SDG652MJ	Sustainable Development Goals OR	4	Business Economics
3	OR653MJ	Operation Research	4	Statistics & Computer Applications
Advanced Accounting & Taxation				
Major Mandatory				
4	CACTA654MJ	Customs Act, 1962 and Customs Tariff Act, 1975	4	Accountancy
Major Elective				
5	FTPESG655MJ	Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance	4	Accountancy
Commercial Laws and Practices				
Major Mandatory				
6	RACLP656MJ	Recent Advances in Commercial Laws and Practices	4	Business Laws
Major Elective				
9	LAIR657MJ	Legal Aspects of Industrial Relations	4	Business Laws
Advanced Cost Accounting and Cost System				
Major Mandatory				
10	ABC658MJ	Activity Based Costing	4	Cost & Management Accounting
Major Elective				
13	RACACS659MJ	Recent Advances in Cost Auditing and Cost System	4	Cost & Management Accounting

Co-Operation and Rural Development				
Major Mandatory				
14	RTCRD660MJ	Recent Trends in Cooperatives and Rural Developments	4	Cooperation and Rural Development
Major Elective				
17	ETCRD661MJ	Emerging Trends in Co-operation and Rural Development	4	Cooperation and Rural Development
Business Practices & Environment				
Major Mandatory				
18	SEBPE662MJ	Skill Enhancement in Business Practices and Environment	4	Business Practices
Major Elective				
21	RABPE663MJ	Recent Advances in Business Practices and Environment	4	Business Practices
Business Administration				
Major Mandatory				
22	SCLM664MJ	Supply Chain and Logistics Management	4	Business Administration
Major Elective				
25	RTBA665MJ	Recent Advances in Business Administration	4	Business Administration
Advanced Banking & Finance				
Major Mandatory				
26	FEFT666MJ	Foreign Exchange & Financing of Foreign Trade	4	Banking, Finance and Insurance
Major Elective				
29	ETBFI667MJ	Emerging Trends in Banking, Finance and Insurance	4	Banking, Finance and Insurance
Advanced Marketing				
Major Mandatory				
30	SCML668MJ	Supply Chain Management and Logistics		Marketing
Major Elective				
33	ETM669	Emerging Trends in Marketing	4	Marketing
Research Project (Compulsory)				
34	RP670MJ	Research Project	6	Concerned Major

Revised Syllabus (2023 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Capital Market & Financial Services
Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	CMFS651MJ	Capital Market & Financial Services	4	4	100

Course 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.

Course Outcomes

1. To make aware about working of capital market in India.
2. To expose them to various instruments of capital market. Student will be able to understand the working of BSE and NSE, and OTCEI in detail.
3. Students shall learn and acquire the knowledge of financial services offered by agencies.
4. Students will acquire skills about recent development in regulatory body SEBI

Unit	Title and contents	No. of Lectures in Clock Hours
1	Capital market: 1.1 Meaning, Functions, Structure, Characteristics of Capital Market 1.2 Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds, 1.3 Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract - Options contract, 1.4 Trends in capital market in India.	15
2	Stock Market 2.1 Stock exchange: organization-membership-governing body - Bombay stock exchange and National Stock Exchange: functions, trading volumes, 2.2 Over the Counter Exchange of India (OTCEI): Progress and Functions. 2.3 Primary market – Functions of primary market - issue mechanism- Procedure of IPO, Price Band, Participants, Prospectus,	15

	2.4 Listing of Securitization: procedure, annual return filing to stock exchange by share listed companies 2.5 Secondary market: Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading, Index, SENSEX, NIFTY, Intraday Trading, Delivery Trading, -Derivatives trading	
3	Financial Services 3.1 Merchant banking and underwriting, collecting bankers: meaning, functions, and services rendered, 3.2 Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services 3.3 Credit rating: meaning and need, various credit rating agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.	15
4	Securities and Exchange Board of India (SEBI) 4.1 Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends. 4.2 Investor's education and redressal mechanism by SEBI 4.3 SEBI approved financial adviser: Role and Functions.	15

Recommended Books:

1. M.Y. Khan: Indian Financial System-Tata McGraw 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.

Teaching Methodology:

1. Class Room Lectures.
2. Guest Lectures.
3. Visiting to various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation
6. Corporate Cases and Discussions on it

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Sustainable Development Goals
Academic Year: 2024-2025

Name of the Program M.Com.			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	SDG652MJ	Sustainable Development Goals	4	4	100

Course Objectives:

- 1) To know the meaning of sustainability.
- 2) To know the various sustainable development goals (SDGs).
- 3) To study the socio-economic conditions.
- 4) To study welfare schemes and its planning.
- 5) To know about targets, actions and achievements made by different countries regarding the SDGs.
- 6) To know the transformation taking place in environment and institutions for peaceful living.

Course Outcome: After completion of the course students will be able to:

- 1 Understand the importance of sustainability
- 2 Comprehend the socioeconomic conditions.
- 3 Relate to various changes in environment and climatic conditions.
- 4 Comprehend the importance of institutions and policies in providing social justice.
- 5 Understand various targets, actions and achievements related to SDGs.
- 6 Explore various case studies related to SDGs

Unit	Title and Contents	No. of Lectures in Clock Hours
1	1. Introduction 1.1 Meaning and Objectives of Sustainability 1.2 Evolution and History of SDGs 1.3 Income Inequality 1.4 Clean Water and Sanitation 1.5 Decent Work and Economics Growth	15

2	2. Socio Economic Condition 2.1 No poverty, 2.2 Zero Hunger, 2.3 Quality Education 2.4 Good Health and Well Being 2.5 Gender Equality	15
3	3. Environment and Climate 3.1 Affordable and Clean Energy 3.2 Climate Changes 3.3 Life below water 3.4 Life above on Soil (Land) 3.5 Responsible Consumption and Production	15
4	4. Institutions, Policies and Partnership 4.1 Peace, Justice and Institutions 4.2 Industry, Innovation and Infrastructure 4.3 Sustainable Cities and Communities 4.4 Partnerships for the Goals 4.5 Review of Achievement, Targets and Progress of all the goals.	15

Teaching Methodologies:

1. Class Room Lectures.
2. Expert Sessions.
3. Visit to institutions and industries
4. Open Book Test
5. Library Assignment.
6. Assignments & Presentations
7. Case Studies

Suggested Reference Books:

- 1) Economic Survey Reports: Government of India.
- 2) National Family Health Survey Data of various years. (GoI)
- 3) Oxfam (2019). The Sustainable Development Goals: A guide for teachers
- 4) Pierce, Alan (26 November 2018). "SDGs Indicators: why SDG 17 is the most important UN

- 5) SDG". *Sopact*. Archived from the original on 30 December 2020
- 6) Sachs, Jeffrey (2020). *The Ages of Globalization: Geography, Technology, and Institutions*.
- 7) Columbia University Press ISBN 9780231193740.
- 8) Sachs, Jeffrey (March 3, 2015). *The Age of Sustainable Development*. Columbia University Press ISBN 0231173156
- 9) United Nations Department of Economic and Social Affairs. Leaving no one behind - SDG
- 10) Indicators. <https://unstats.un.org/sdgs/report/2016/leaving-no-one-behind>
- 11) UNESCO (2017). *Education for Sustainable Development Goals: Learning Objectives* (PDF).
- 12) Paris UNESCO. p. 7. ISBN 978-92-3-100209-0. Archived from the original on 30 December 2020.
- 13) United Nations Department of Economic and Social Affairs- <https://sdgs.un.org/goals>
- 14) United Nations. SDG Tracker. Our World in Data. <https://sdg-tracker.org/>
- 15) UN Inter-Agency Taskforce on Financing for Development, Basel Institute of Commons
- 16) and Economics Caballero, Paula (29 April 2016). "A Short History of the SDGs" (PDF). Deliver 2030.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Operations Research
Academic Year: 2024-2025

Name of the Program M.Com.			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	OR653MJ	Operations Research	4	4	100

Course Objectives:

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	Title and Contents	No. of Lectures in Clock Hours
1	Linear Programming Problem (L.P.P.): - 1.1 Modeling with Linear Programming: - 1.2 Two-Variable LP Model 1.3 Graphical LP Solution 1.4 Introduction, Basic Definitions and Terminology and Formulation 1.5 Canonical and Standard forms, Slack, Surplus and Artificial variables 1.6 Solution by Simplex Method 1.7 Degenerate, Alternate, Unbounded and Infeasible Solutions 1.8 Big M method, Formation of dual of a L.P.P.	15
2	Transportation Problem (T.P.): - 2.1 Definition 2.2 T.P. as L.P.P. 2.3 Balanced and unbalanced T.P. 2.4 Methods of finding Initial Basic Feasible Solution (I.B.F.S.)	15

	2.4.1 North – West corner method 2.4.2 Matrix Minima Method 2.4.3 Vogel’s approximation method 2.5 Optimal solution by Modified Distribution (MODI) Method	
3	Assignment Problem (A.P.): - 3.1 Definition 3.2 Balanced and unbalanced A.P. 3.3 Hungarian method 3.4 Variations of A.P (maximization and restrictions)	15
4	Decision Analysis and Games: - 4.1 Introduction 4.2 Characteristics of game theory 4.3 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	15

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures
3. Group Discussion
4. Assignments & Presentation

Internship for Students: Not Applicable

Reference Books (Suggested):

1. Operations Research by H. A. Taha, Pearson Publication
2. Operations Research by V.K. Kapoor, Sultan Chand & Sons publication
3. Operations Research Kanti Swarup & Gupta Manmohan & P. K. Gupta, Sultan Chand & Sons publication
4. Operations Research P. K. Gupta & D., S. Hira S. Chand publication
5. Operation Research by J. K. Sharma

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Customs Act, 1962 and Customs Tariff Act, 1975
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	CACTA654MJ	Customs Act, 1962 and Customs Tariff Act, 1975	4	4	100

Course Objectives:

1. To acquire knowledge of legal provisions enshrined in laws related to Customs Act.
2. To appreciate the applicability of Customs Act in business operations.
3. To gather understanding of legal provisions of the Customs Act, 1962 about matters of compliance while conducting business operations.

Course Outcomes: After Completion of the course, students will be able:

1. To appreciate the Constitutional power.
2. To understand the basic concepts of the Customs Act.
3. To appreciate the different types of duties.
4. To understand the provisions relating to determination of assessable value.
5. To apply the knowledge in computing duty liability.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Levy and Exemptions from Customs Duty and Types of Duty: 1.1 Introduction of Customs Law: Basic Concepts: Customs, Constitutional Provisions, and Overview of Customs Law 1.2 Levy and Exemptions: Determining Factors, Point and Circumstances of Levy, Procedure, Mechanism and Organisation for Assessment of Duty, Remission, Abatement and Exemptions 1.3 Types of Duty (Customs Tariff Act, 1975): 1.3.1 Basic Customs Duty [Section 12 of The Customs Act & Section 2 of The Customs Tariff Act] 1.3.2 Integrated Tax [Sections 3(7) of the Customs Tariff Act] 1.3.3 Goods and Services Tax Compensation Cess [Section 3(9) of the Customs Tariff Act] 1.3.4 Manner of Computing Assessable Value for Levying Integrated Tax [Section 3(8) of the Customs Tariff Act] 1.3.5 Manner of Computing Value in case of Warehoused Goods [Section 3(8A) of the Customs Tariff Act] 1.3.6 Additional Duty of Customs [Section 3 of the Customs Tariff Act] 1.3.7 Protective Duties [Sections 6 & 7 of the Customs Tariff Act]	15

	<p>1.3.8 Emergency Power to impose or enhance Export Duties [Section 8 of the Customs Tariff Act] and Import Duties [Section 8A of the Customs Tariff Act]</p> <p>1.3.9 Power of Central Government to Apply Safeguard Measures [Section 8B of the Customs Tariff Act]</p> <p>1.3.10 Countervailing Duty on Subsidized Articles [Section 9 of the Customs Tariff Act], Anti-Dumping Duty [Section 9A of the Customs Tariff Act], No Levy under Section 9 or Section 9A in certain cases [Section 9B of the Customs Tariff Act], and Appeal [Section 9C of the Customs Tariff Act]</p> <p>1.3.11 Social Welfare Surcharge on Imported Goods</p> <p>1.3.12 Agriculture Infrastructure and Development Cess on Import of Certain Items</p>	
2	<p>Classification of Imported and Export Goods and Valuation under the Customs Act, 1962:</p> <p>2.1 Classification of Imported and Export Goods:</p> <p>2.1.1 Customs Tariff</p> <p>2.1.2 General Explanatory Notes</p> <p>2.1.3 Additional Notes</p> <p>2.1.4 Rules of Interpretation of the first Schedule to the Customs Tariff Act</p> <p>2.1.5 Project Imports</p> <p>2.2 Valuation under the Customs Act, 1962:</p> <p>2.2.1 Introduction</p> <p>2.2.2 Terms used in commercial parlance</p> <p>2.2.3 Technical terms relating to value in the course of import or export – International Commercial (INCO) Terms</p> <p>2.2.4 Concept of indirect tax and valuation for the same</p> <p>2.2.5 Two approaches for computing the assessable value</p> <p>2.2.6 Valuation of goods based on section 14</p> <p>2.2.7 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007</p> <p>2.2.8 Customs Valuation (Determination of Value of Export Goods) Rules, 2007</p> <p>2.2.9 Date for determination of rate of duty and tariff value</p> <p>2.2.10 Special provisions for classification of sets of articles and accessories</p>	10
3	<p>Importation and Exportation of Goods:</p> <p>3.1 Introduction</p> <p>3.2 Importation</p> <p>3.3 Definitions of important terms</p> <p>3.4 Statutory provisions</p> <p>3.5 Procedure for clearance of imported goods</p> <p>3.6 Exportation</p> <p>3.7 Procedure for the clearance of export goods</p> <p>3.8 Procedure for postal articles</p> <p>3.9 Special provisions relating to stores</p> <p>3.10 Special procedures relating to clearance of baggage</p> <p>3.11 Transit and Transshipment</p>	15
4	<p>Warehousing and Refund:</p> <p>4.1 Warehousing:</p> <p>4.1.1 Introduction</p> <p>4.1.2 Special Provisions for Warehousing, Types of Warehouses [Section 57, 58 And 58A] and Cancellation of License [Section 58B]</p> <p>4.1.3 Warehousing Bond [Section 59]</p>	15

4.1.4	Permission for removal of Goods for Deposit in Warehouse [Section 60]	
4.1.5	Period for which Goods may remain in a Warehouse [Section 61]	
4.1.6	Owner's Right to Deal with Warehoused Goods [Section 64]	
4.1.7	Manufacture and other Operations in relation to Goods in a Warehouse [Sections 65 & 66]	
4.1.8	Removal of Goods from the Warehouse [Sections 67, 68 & 69]	
4.1.9	Allowance in Respect of Volatile Goods [Section 70]	
4.1.10	Improper Removal of Goods from Warehouse [Sections 71 & 72]	
4.1.11	Cancellation and Return of The Warehousing Bond [Section 73]	
4.1.12	Custody and Removal of Warehoused Goods [Section 73A]	
4.2	Refund:	
4.2.1	Introduction	
4.2.2	Application for Refund of Duty or Interest [Section 27] and Processing of Refund Claim [Section 27(2)]	
4.2.3	Doctrine of Unjust Enrichment with respect to Refund of Duty	
4.2.4	Interest on Delayed Refund [Section 27A]	
4.2.5	Refund of Export Duty in Certain Cases [Section 26] and Refund of Import Duty in Certain Cases [Section 26A]	
4.2.6	Refund Claim cannot be a Substitute for Appeal	

List of Recommended Books and Study Materials

1. Final Course Study Material Group-II, Indirect Tax Laws: Part-II: Module-4, New Delhi
2. Commentary on the Customs Act, 1962 (In 3 Volumes) by [Ramamurthy S.](#), Bloomsbury Professional India
3. Taxmann's Customs Law & Practice with Foreign Trade Policy 2024 by V.S. DATEY
4. Customs Tariff of India by [R.K. Jain](#), Centax Publication
5. Customs Act, 1962 by [EBC](#), Eastern Book Company
6. Commentary on The Customs Act 1962 By T.P. Mukherjee, Delhi Law House
7. BDP's Customs Law Manual with CD by ANAND GARG
8. Taxmann's Students' Guide to GST & Customs Law by Dr. Vinod K. Singhania
9. Customs Act with Rules & Regulations Book by Taxmann
10. R.K. Jain's Customs Tariff, IGST and Foreign Trade Policy Rate Recknor, Centax
11. Study Materials of Cost and Management Accountants by ICMA, Kolkata
12. Study Materials of Company Secretary by ICSI, New Delhi
13. Journal of Chartered Accountants by ICAI, New Delhi
14. Journal of Chartered Accountants by ICMA, Kolkata
15. Journal of Chartered Accountants by ICSI, New Delhi

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG)
Assurance
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	FTATA655MJ	Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance	4	4	100

Course Objectives:

1. To explain the legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP, other related provisions and basic concepts relating to import and export of goods under FTP.
2. To analyze the basic concepts relating to export promotion schemes provided under FTP namely, duty exemption and remission schemes, RoDTEP scheme, EPCG scheme, EOU, EHTP, STP & BTP schemes, deemed exports.
3. To understand Environment, Social and Governance (ESG) Pillars of Sustainability and Evolution of ESG in India and Learn the Sustainable Development Goals and creating an awareness of the Global trends of Sustainability.
4. To gain knowledge of ICAI's role in Sustainability and learn about Integrated Reporting and Role of Auditor in Sustainability Forum and Certify the BRSR.
5. To analyze the Business Responsibility and Sustainable Reporting requirements.

Course Outcomes: After Completion of the course, student will be able to:

1. Explain the legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP, other related provisions and basic concepts relating to import and export of goods under FTP.
2. Analyze the basic concepts relating to export promotion schemes provided under FTP namely, duty exemption and remission schemes, RoDTEP scheme, EPCG scheme, EOU, EHTP, STP & BTP schemes, deemed exports.
3. Understanding Environment, Social and Governance (ESG) Pillars of Sustainability and Evolution of ESG in India and Learn the Sustainable Development Goals and Creating an awareness of the Global trends of Sustainability.
4. Gain the knowledge of ICAI's role in Sustainability and learning about Integrated Reporting and Role of Auditor in Sustainability Forum and Certifying the BRSR.
5. Analyze the Business Responsibility and Sustainable Reporting requirements.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Foreign Trade Policy (FTP): 1.1 Introduction and Salient Features of FTP 1.2 Administration of the FTP 1.3 Contents of FTP 1.4 Scope of FTP 1.5 Trade Facilitation and Ease of Doing Business 1.6 Other Miscellaneous Provisions 1.7 Provisions Regarding Imports and Exports	15
2	Basic Concepts Relating to Export Promotion Schemes under FTP: 2.1 Duty Exemption & Remission Schemes 2.2 Export Promotion Capital Goods Scheme (EPCG) 2.3 EOU, EHTP, STP and BTP 2.4 Deemed Exports	10
3	Sustainable Development Goals and Environment, Social and Governance (ESG) Assurance: 3.1 Introduction 3.2 Definition of Sustainable Development 3.3 Pillars of Sustainability and Elements of Pillars of Sustainability 3.4 Sustainable Development Goals: 17 SDGs 3.5 Global Trends in Sustainable Reporting 3.6 Integrated Reporting: 6 Cs of Integrated Reporting 3.7 Global Scenario in various Countries: United States and United Kingdom	15
4	Evolution of ESG in India and Initiatives by ICAI: 4.1 Evolution of ESG in India 4.2 Initiatives by ICAI: 4.2.1 Business Responsibility and Sustainability Report (BRSR) and Three Sections of Reporting Questionnaire of BRSR 4.2.2 Nine Principles of BRSR 4.2.3 Alignments of BRSR Principles with SDGs 4.2.4 Assurance in BRSR 4.2.5 Methodology to provide assurance on BRSR 4.2.6 Social Audit Standards 4.2.7 Role of Auditor: Consideration of Climate related Risks in an Audit of Financial Statements	15

List of Recommended Books and Study Materials

1. CS Professional Environmental Social and Governance (ESG) Book by CS Anoop Jain, Commercial Law Publishers (India) Pvt. Ltd.
2. Decoding ESG - A Comprehensive Guide to Environmental, Social and Governance Principles by [Rear Admiral Sanjay Roye](#)
3. Taxmann's Demystifying ESG –by [Dr. Garima Dadhich and Dr. Ravi Raj Atrey](#)

4. Taxmann's Benchmarking ESG & CSR: A Compendium of Best Practices in ESG & CSR in India – Learn from the ESG & CSR practices of companies of different sizes, nature, and sectors [IICA] by [Dr. Garima Dadhich](#) and [Dr. Ravi Raj Atrey](#)
5. Essence of ESG: A Practitioner's Perspective by [Vipul Arora](#), Gullybaba Publishing House Pvt. Ltd.
6. SG: A Roadmap for Corporates by [Srikanth Balagandar and Indrajit Shaw](#), notionpress.com
7. Auditing and Corporate Governance [Mittal Preeti Rani \(Dr.\)](#), [Bansal Anshika \(Dr.\)](#), [Bhatia RC](#), Sultan Chand & Sons
8. Taxmann's ESG & BRSR Reporting – Dedicated guide providing a comprehensive overview of key concepts, practice and challenges combining insights and perspectives by [Kishor M Parikh](#)
9. Foreign Trade and Export-Import Policy of India By: [Madhusudana H](#), [Madhusudana H.S.](#), [Madhusudana H.S.](#), Publisher: [New Century Publications](#)
10. Final Course Study Material Group-II, Indirect Tax Laws: Part-II: Module-4, New Delhi
11. Commentary on the Customs Act, 1962 (In 3 Volumes) by [Ramamurthy S](#), Bloomsbury Professional India
12. Taxmann's Customs Law & Practice with Foreign Trade Policy 2024 by V. S. Datey
13. Customs Tariff of India by [R.K. Jain](#), Centax Publication
14. Customs Act, 1962 by [EBC](#), Eastern Book Company
15. Commentary on The Customs Act 1962 By T.P. Mukherjee, Delhi Law House
16. BDP's Customs Law Manual with CD by ANAND GARG
17. Taxmann's Students' Guide to GST & Customs Law by Dr. Vinod K. Singhania
18. Customs Act with Rules & Regulations Book by Taxmann
19. R.K. Jain's Customs Tariff, IGST and Foreign Trade Policy Rate Recknor, Centax
20. Study Materials of Cost and Management Accountants by ICMA, Kolkata
21. Study Materials of Company Secretary by ICSI, New Delhi
22. Journal of Chartered Accountants by ICAI, New Delhi
23. Journal of Chartered Accountants by ICMA, Kolkata
24. Journal of Chartered Accountants by ICSI, New Delhi

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Commercial Laws and Practices
Academic Year: 2024-2025

Name of The Programme M.Com. in Business Laws			Programme Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	RACLP656MJ	Recent Advances in Commercial Laws and Practices	4	4	100

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.

Unit No.	Title and Contents	No. of Lectures in Clock Hours
1.	Competition Act, 2002: Definitions, Prohibition of certain agreements, Prohibition of abuse of dominant position, Regulation of combinations (Ss. 3 to 6), Competition Commission of India. (Ss. 7 to 13) Establishment, Composition, Selection Committee for Chairperson and Members of Committee, Term of Office, Resignation, Removal, Suspension, Restrictions on employment of Chair Person and other members, Appointment, Duties of Director General etc. (Ss. 16 to 17, 41) Duties, Powers, Functions, Meetings and Orders of Commission (Ss. 18 to 20, 22, 31), Acts taking place out of India (Ss. 32) Penalties (Ss. 42 to 48) Competition Appellate Tribunal (Ss. 53A to 53U)	15

2.	The Special Economic Zones Act, 2005: Objectives and Definitions (Ss.1 and 2) Establishment of Special Economic Zones (SEZs) (Ss.3 to 7) Constitution of Board of Approval (Ss.8 to 10) Development Commissioner (Ss.11 and 12) Single Window Clearance (Ss.13 to 25) Special Fiscal Provisions for SEZs (Ss.26 to 30) SEZ Authority (Ss.31 to 41) Reference of Disputes and Miscellaneous Provisions (Ss.42 to 58 and Schedules I to III)	15
3.	The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002: Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12), Enforcement of Security Interest (Ss. 13 to 19) Central Registry (Ss. 20 to 26) Offences and Penalties (Ss. 27 to 30)	15
4.	The Recovery of Debts Due to Banks and Financial Institutions Act, 1993: Need & Object, Establishment of Tribunal and Appellate Tribunal – Jurisdiction, Powers and Authority of Tribunals- Procedure of Tribunals, Powers of Tribunals, Recovery of Debt Determined by Tribunal.	15

***All Acts / Rules / Conventions are to be studied with recent amendments**

• **Teaching Methodology:**

- ❖ Class Room Lectures
- ❖ Guest Lectures
- ❖ Visiting to various Companies
- ❖ Group Discussion, Debates
- ❖ Assignments and Presentation

References:

Sr. No.	Title of the Book	Author/s	Publication
1.	Taxman's Corporate Law	Taxman's	Taxman Allied Services Pvt. Ltd., New Delhi. (Recent Edition)
2.	Seth's Commentaries on Banking Regulatory Act and Allied Banking Laws	Seth's	Law Publishers (India) Pvt. Ltd., Allahabad
3.	"Banking Law and Practice in India"	Taxman's	India Law House, New Delhi
4.	"Banking Law and Practices"	P. N. Varshney	Sultan Chand & Sons, New Delhi (2012)
5.	"Securitisation & Debt Recovery Laws" (Along with Allied Acts & Rules)	Justice A.B.Srivastava & C.S.Lal (Advocate)	(in 2 Vols.) 10 th edition, (2018)
6.	Digest on Debt Recovery Laws (1993-2012)	Digest	Law Publishers (2017)

7.	“Special Economic Zones in India: Challenges and Prospects”	K. B. Nidheesh	Jain Book Agency, (2016)
8.	“Competition Law in India: Policy, Issues, and Developments”	T. Ramappa	(2013)
9.	All bare Acts of respective legislations referred in the syllabus		

Suggested web reference:

Sr.No.	PPTs	Other
1.	https://www.cci.gov.in/sites/default/files/presentation_document/10_cii%2Cmar06_20080710111440.pdf?download=1 (Overview of Competition Law and Policy)	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.	https://www.slideshare.net/AkritiSingh30/debt-recovery-tribunal	Booklet -Special Economic Zones,(by Nishith Desai and Associates) http://www.nishithdesai.com/fileadmin/user_upload/pdfs/Special_Economic_Zones.pdf

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M. Com Part-II (Sem-IV)

Subject: Legal Aspects of Industrial Relations

Academic Year: 2024-2025

Name of The Programme M.Com. in Business Laws			Programme Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	LAIR657MJ	Legal Aspects of Industrial Relations	4	4	100

Preamble:

The labour movement played vital role in the enacting of laws protecting labour rights in the 19th and 20th centuries. Labour rights required protection to ensure social and economic development since the industrial revolution. After the Independence Indian government passed numerous legislations for the regulation of labour relations and their welfare. Labour and Industrial law are instrumental to highlight aspects of the relationship between trade unions, employers, and employees. The industrial legislations define the rights and obligations of workers, union members and employers in the workplace. An understanding of industrial Laws is essential for Commerce students because the scope and ambit of these laws is very wide and is touching the lives of millions of working population in the country.

Objectives of the Program:

1. To introduce students to the fundamental concepts, scope, and importance of Industrial Law and its relevance to industrial relations.
2. To familiarize students with various labour and industrial legislations, including constitutional provisions related to industrial relations.
3. To study the mechanisms available under the Industrial Disputes Act, 1947, for dispute resolution and study legal provisions relating to strikes, lockouts, and retrenchment.
4. To the basic provisions of the Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act, 1971, and the Industrial Employment (Standing Orders) Act, 1946.
5. To understand the legal framework governing working conditions, safety, health and welfare of the workers.
6. To study the Contract Labour (Regulation and Abolition) Act, 1970.
7. To develop an understanding of industrial discipline, domestic inquiries, and procedures for handling industrial misconduct.

Depth of the program:

After the completion of the course, students will be able

1. To develop expertise in industrial and labour laws, enabling students to interpret and

apply legal provisions in real-world industrial disputes.

2. To equip students with knowledge of dispute resolution mechanisms, including conciliation, arbitration, and adjudication.
3. To promote awareness of employee rights, unfair labour practices, and compliance with standing orders.
4. To develop skills in handling industrial relations, trade unions, strikes, and disciplinary actions within an organizational framework.
5. To make students aware of legal provisions on working conditions, contract labour, and industrial relations
6. To make students understand professional responsibility of employers in industrial relations and labour law compliance.
7. To develop among students the skills required to analyze case laws, interpret legislation, and judicial pronouncements related to industrial disputes
8. To encourage students to critically examine existing labour and industrial laws and suggest modalities for better industrial relations.

Unit No.	Title and Contents	No. of Lectures in Clock Hours
1.	Introduction to industrial law: Concept and meaning of Industry, Industrial law and industrial relations. Labour and Industrial legislations and relevant Constitutional provisions – Relevant Fundamental Rights, Directive Principles of State Policy and Distribution of legislative powers, Development of Industry and Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter- disciplinary subject.	15
2.	Settlement of Industrial Disputes: The Industrial Disputes Act, 1947: Objectives, Basic Definitions, Industry and Industrial Disputes, Settlement of Industrial Disputes - Authorities and Procedures, Strikes, Lock-outs, Lay off, Retrenchment and Recovery of Dues.	15
3.	Unfair Labour Practices and Model Standing Orders: 1. Unfair Labour Practices under the Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act 1971 2. The Industrial Employment (Standing Orders) Act, 1946 : a) Model Standing Orders – Standing Orders -Submission of Draft Standing Orders (SO) - Conditions for certification of Standing Orders(SO) - Appeals - Duration and	15

	modification of SO, Misconducts, b) Code of Discipline -Disciplinary Proceedings in Industries / Domestic Inquiry – Preliminary Enquiry, Charge- sheet, service of charge sheet - power to suspend pending enquiry - procedure to conduct a Domestic Enquiry - Report of the enquiry officer - punishment.	
4.	Working Conditions in factories and Contract labour : a) The Factories Act, 1948 : Objectives, Basic Definitions, Health, Safety and Welfare Measures, Working Hours of Adults and Employment of Young Persons and Women, Leaves b) The Contract Labour (Regulation and Abolition) Act, 1970 : Objects and Reasons, Registration of establishments, Licensing of Contractors, Welfare and Health of Contract Labour, Penalties and Procedures	15

• **Teaching Methodology:**

- ❖ Class Room Lectures
- ❖ Guest Lectures
- ❖ Visiting to various Companies
- ❖ Group Discussion, Debates
- ❖ Assignments and Presentation

References:

Sr. No.	Title of the Book	Author/s	Publication
1.	Introduction to Labour and Industrial Law,	Avtar Singh and Harpreet Kaur	LexisNexis
2.	How to Conduct and Defend Disciplinary Inquiry and Cases	G.M. Kothari	Eastern Book Company
3.	Law Relating to Disciplinary Proceedings in Industries	H.L. Kumar	Universal Publishing Co Pvt. Ltd.
4.	Handbook of Labour and Industrial Law	P.L. Malik	Eastern Book Company.
5.	Treatise on the Contract Labour (Regulation and Abolition) Act, 1970	S.D. Puri and Sandeep Puri	Snow White Publications.
6.	Labour and Industrial Law	S.K. Puri	Allahabad Law Agency.
7.	Labour and Industrial Laws	S.N. Mishra	Central Law Publications.
8.	Industrial and Labour Laws	S.P. Jain	Dhanpat Rai & Co.
9.	Labour Law.	Taxmann's	
10.	Industrial Employment (Standing Orders) Act, 1947.	K.D. Srivastava	Eastern Book Company, Lucknow.

11.	Labour Law and Labour Relations - Cases and Materials	I.L.I.	(Edited by Anand Prakash, S.C.Srivastava P.Kalpakarn), N.M.Tripati Pvt., Ltd., Bombay.
12.	Labour and Industrial Laws	S.N. Misra	Central Law Publications, Allahabad.
13.	Management, Workers participation and the Law	Badrudin	Deep and Deep. Publication, New Delhi.
14.	Labour and Industrial Laws	V..G. Goswarny	Central Law Agency, Allahabad.
15.	Constitutional Law of india (in two Volumes)	H.M. Seervai	Universal Book Traders, New Delhi.
16.	Constitutional law of India, 4th Edition	M.P. Jain	Wadhwa and Company, Nagpur.
17.	The Constitutional Law of India	J.N. Pandey	Central Law Agency, Allahabad.
18.	Labour laws everybody should know	H.L. Kumar	Universal Law Publishing Co., Delhi.
19.	Commentary on Labour and Industrial Laws	Khan & Khan	Asia Law House,Hyderabad.
20.	The Law of Industrial Disputes	O.P. Malhotra	5th Ed., 1998, VoL I & Universal Law Publishing Co., Pvt. Ltd , New Delhi.
21.	Labour and Industrial Laws	V.G. Goswamy	Central Law Agency, Allahabad.
22.	Commentaries of Industrial Disputes Act, 1947.	D.O. Sethi J	Vol., 1& 2, Law Publishing House, Allahabad. 6. K.D. Srivatsava : The Law of Industrial Disputes.
23.	Reports of the First (1969) and Second (2002)		National Commissions on Labour.
	Law and Procedure of Departmental Enquiries and Disciplinary Actions.	Chaturvedi. R.G.	

Faculty: COMMERCE & MANAGEMENT (Commerce)**Class: M. Com Part-II (Sem-IV)****Subject: Activity Based Costing****Academic Year: 2024-2025**

Name of The Programme M.Com. in Advanced Cost Accounting and Cost System			Programme Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	ABC658MJ	Activity Based Costing	4	4	100

Course Objectives:

1. To create awareness among the students regarding Activity Based Costing.
2. To familiarize students with the Activity Based Forecasting and Budgeting.
3. To acquaint students with the applications of Activity Based Management.
4. To cultivate strategic perspective towards Activity Based Performance Measurement.

Course Outcomes: After completion of the course:

1. Students will understand the concept of Activity Based Costing.
2. Students will apply the procedure of Activity Based Budgeting.
3. Students will utilize advanced tools in application of Activity Based Management.
4. Students will develop strategic insights for Decision Making and Performance Improvement.

Unit No	Unit Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Activity Based Costing 1.1 Meaning, Key components, Background, Purpose, Advantages and Limitations, Stages in Activity Based Costing, Levels of Activity Based Costing, Requirements in implementation of Activity Based Costing. 1.2 Inadequacies of Traditional Method, Characteristics of Activity Based Costing, Types of Activities – Value Added and Non-Value-Added Activities 1.3 Cost Allocation under Activity Based Costing and in Traditional Method, 1.4 Traditional Absorption Costing Vs. Activity Based Costing 1.5 Main Activities and its Cost Drivers, Develop Activity Cost Pools and Calculate Activity Cost Pool Rate. 1.6 Numerical Problems on Traditional Method Vs. Activity Based Costing	15
2.	Activity Based Forecasting and Budgeting 2.1 Activity Based forecasting – Meaning, Process 2.2 Forecasting using Activity-Based Data 2.3 Cost Drivers Analysis and its role in Financial Forecasting 2.4 Activity Based Budgeting – Meaning, Definitions, Advantages, Disadvantages, Types, Factors affecting on Activity Based Budgeting, Steps involved in Activity Based Budgeting 2.5 Traditional Budgeting Vs. Activity Based Budgeting 2.6, Numerical Problems.	15

3	Activity Based Management 3.1 Activity Based Management – Meaning, Activity Based Costing for Planning and Managing Activities 3.2 Using Activity Based Costing for Pricing and Product Mix Decisions 3.3 Cost Reduction through Activity Management 3.4 Activity Based Costing for Process Improvement 3.5 Activity Based Costing for Different Sectors – Manufacturing, Service, E-Retailing 3.6 Case Studies	15
4	Business Performance Measurement and Activity Based Costing 4.1 Business Performance Measurement – Meaning, Objective and Significance. 4.2 Business Financial Performance Measurement using Activity Ratios – Meaning, Types – Efficiency ratio, Activity Ratio, Calendar Ratio, Capacity Usage Ratio, Capacity Utilisation Ratio, Idle Time Ratio. 4.3 Improving Performance Measurement with Activity based costing 4.4 Integrating Activity Based Costing with Performance Measurement tools: Benchmarking, Total Quality Management and Balanced Scorecard. 4.5 Activity based Responsibility Accounting - Meaning, Benefits and Challenges 4.6 Activity Based Performance Reporting for Value added and non-value-added Cost	15

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business/Industry Units
- Group Discussion/Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD & UGC
- Case Studies / Case Problems

Books for Reference:

S. No.	Title of Book	Name of Author's	Publication
1.	Hornigren's Cost Accounting	Srikant M. Datar, Madhav V. Rajan	Pearson India Education Services Pvt. Ltd. Noida, U.P.
2	Cost and Management Accounting	Ravi M. Kishore	Taxmann Publications(P) Ltd., N.Delhi
3	Cost Accounting	Jawahar Lal, Seema Srivastava	Mc Graw Hills Education P. Ltd., Chennai
4	Cost Accounting Principles and Practice	S.P. Jain, K.L. Narang	Kalyani Publishers, New Delhi
5	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir

6	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House
7	Cost and Management Accounting	Colin Drury	Cengage Learning Delhi
8	Cost and Management Accounting – Theory, Problems & Solutions	M N Arora	Himalaya Publishing House Mumbai
9	Cost Accounting -Methods & Problems	B.K. Bhar	Academic Publisher Calcutta
10	Advanced Cost Accounting	Dr. D.M. Gujarathi	Idol Publications, Pune
11	Principles & concepts of Cost Management System	Asish K. Bhattacharyya,	Prentice Hall, New Delhi
12	Advanced Cost and Management Accounting (Problems and Solutions)	V.K. Saxena, C.D. Vashist	Sultan Chand & Sons, New Delhi
13	Cost Accounting – Text, Problems and Cases	Jawahar Lal, Seema Srivastava, Manisha Singh	Mc Graw Hills Education P. Ltd., Chennai
14	Rathnam's Cost Accounting	P.V. Rathnam, P. Lalaitha	Kitab Mahal Publication, Alahabad
15	Cost Management	Guan Hansen Mowen	Cengage Learning India Pvt. Ltd. New Delhi
16	Management and Cost Accounting	Colin Drury	Thomson Asia Pvt. Ltd New Delhi
17	Cost Accounting	Hornigren, Datar, Foster	Pearson Education Pvt. Ltd. delhi
18	Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary, Journal of Capital Market,		

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Cost Auditing and Cost System
Academic Year: 2024-2025

Name of The Programme: M.Com. in Advanced Cost Accounting and Cost System			Programme Code	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com	IV	RACACS659MJ	Recent Advances in Cost Auditing and Cost System	4	4	100

Course Objectives:

1. To create awareness regarding the Big Data and Big Data Analytics.
2. To develop understanding about Technology for Cost Control.
3. To recognize the application of Goods and Services Tax and Forensic Auditing
4. To be familiar with Environmental and Sustainable Cost Management and Audit.

Course Outcomes: After completion of the course:

1. Students will understand the concepts of Big Data, Big Data Analytics.
2. Students will be able to apply the technology for cost management.
3. Students will gain knowledge of Goods and Services Tax and Forensic Audit.
4. Students will be able to analyze environment aspects for business sustainability.

Unit No	Unit Title and Contents	No. of Lectures in Clock Hours
1	Big Data and Big Data Analytics 1.1 Big Data - Meaning, Concepts, Advantages and Disadvantages, Framework, 1.2 Differences between Big data and Traditional Data 1.3 Types of Bigdata 1.4 Big data analytics – Meaning, Essentials, Characteristics, Benefits 1.5 Big Data Analytics for Cost Management 1.6 Reshaping cost control practices - Case Studies on Big Data Analytics	15
2	Technology for Cost Control 2.1 Technology for Cost Control: Meaning, Objectives, Importance, Benefits and Challenges 2.2 Software's used for Cost Control: ERPs for Control of Material, Labour and Overheads 2.3 Remote Accounting Services (Outsourcing Accounting Services): Meaning, Objectives, Process, Cloud computing: 2.4 Artificial Intelligence: Meaning, Artificial Intelligence for Cost Management and Cost Control 2.5 IOT (Internet of Things): Meaning and Business Cost Control through IOT Implementation.	15

3	Basics of Goods and Services Tax and Forensic Auditing 3.1 Goods and Services Tax Audit – Meaning, Applicability, Qualification and Dis Qualification of Auditor, Features, Scope and Benefits, 3.2 Procedure for Conducting and Reporting under Goods and Services Tax Audit 3.3 Forensic Audit - Meaning, Definitions, objectives Features, Scope, Needs, Types and Applicability. 3.4 Procedure for Conducting and Reporting under Forensic Audit 3.5 Role of Costing in Forensic Audit. 3.6 Difference Between Internal Audit and Forensic Audit.	15
4	Environmental, Sustainable Cost Management and Audit 4.1 Environmental Cost Management - Meaning of Environmental Cost, Types, Factors affecting Environmental Cost 4.2 Importance and Benefits of Environmental Cost Management 4.3 Sustainable Cost Management- Meaning, Implementation and Challenges 4.4 Resources Audit for Sustainable Cost Management - Green Audit, Energy Audit, Waste Audit, -Meaning, Importance, Applications. 4.5 Sustainability Reporting - Meaning of Sustainability Report, Integrating Environmental and Social Matrix for Sustainability Reporting. 4.6 Case Studies on Sustainability	15

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business/Industry Units
- Group Discussion/Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD & UGC
- Case Studies / Case Problems

Books for Reference:

S. N.	Title of Book	Name of Author's	Publication
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Co.
2	Big Data: A Revolution That Will Transform How We Live, Work, and Think	Viktor Mayer Schönberger, Kenneth Cukier	Houghton Mifflin Harcourt
3	Cost Management: Accounting and Control	Don R. Hansen and Maryanne M. Mowen	Thomson South-Western, United States of America
4	Advanced Management Accounting	Ravi Kishore	Taxman New Delhi
5	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd. New Delhi

6	Sustainable Excellence: The Future of Business in a Fast-Changing World	Aron Cramer and Zachary Karabell	
7	Strategic Cost Management	Ravi M. Kishore	Taxmann's
8	Business Intelligence and Big Data: Drivers of Organizational Success	Celina Olszak	Auerbach Publications
9	Introduction to Big Data and Analytics	Amandeep Kaur	Notion Press
10	Cost Reduction and Control Best Practices: The Best Ways for a Financial Manager to Save Money	Institute of Management and Administration	Wiley
11	Concepts of Environmental Management for Sustainable Development	M.C. Dash	Dreamtech Press New Delhi
12	Environmental Accounting, Sustainability and Accountability	Somnath Debnath	SAGE Publications Pvt Ltd, New Delhi
13	Handbook of Sustainability Management	Edited by: Christian N Madu and Chu-Hua Kuei (Pace University, USA)	World Scientific Publishing Co Pte Ltd 5 Toh Tuck Link, Singapore 596224
14	Strategy for sustainability: a business manifesto	Adam Werbach	
15	Cases in Cost Management: A Strategic Emphasis	John K Shank	South Western Educational Publishing, New York
16	Concepts of Environmental Management for Sustainable Development	M.C. Dash	WILEY INDIA,
17	Handbook on Goods and Services Tax	CA Pushpendra Sisodiya	Bharat Law House Pvt. Ltd.
18	Bharat GST Law with rate of Tax on Goods and Services	Bharat Law House	Bharat Law House Pvt. Ltd.
19	A Birds Eye View of GST	R. K. Jha , P.N. Singh	Asia Law House Publication, Hyderabad
20	Sustainability of Business in the Context of Environmental Management	Pritwani Kamlesh	The Energy and Resources Institute, TERI
21	Forensic Audit and Accounting	Gems A Hall	Hopwood
22	Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary, Journal of Capital Market, Global Journal of Environmental Science and Management		

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Trends in Cooperatives and Rural Developments
Academic Year: 2024-2025

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	RTCRD661 MJ	Recent Trends in Cooperatives and Rural Developments	4	4	100

Course Objectives:

1. To provide students with a clear understanding of the concepts, principles, and historical evolution of cooperatives and their role in rural development.
2. To critically analyze the challenges faced by cooperatives and rural areas, while identifying opportunities for growth through government policies, technological advancements, and community initiatives.
3. To encourage innovative thinking and leadership skills among students for contributing to the cooperative sector and rural development initiatives.
4. To equip students with practical knowledge of successful cooperative models, rural development projects, and real-world case studies that can be applied in their professional careers.
5. To familiarize students with the legal, financial, and institutional frameworks influencing cooperatives and rural development, including government schemes and global best practices.

Course Outcome:

1. Evaluate technological advancements, diversification strategies, and policy changes in the cooperative sector.
2. Students understand Demonstrate knowledge of emerging trends in rural technology, entrepreneurship, and climate-resilient practices.
3. Students can Apply knowledge of government schemes, financial support systems, and public-private partnerships to promote rural and cooperative development.
4. Exhibit leadership qualities and entrepreneurial abilities to drive innovations in cooperatives and rural development initiatives.
5. Develop case studies and models based on successful examples of cooperatives and rural development projects to enhance practical understanding.
6. Use the acquired knowledge to actively participate in or lead initiatives that contribute to sustainable rural and community development.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Cooperatives and Rural Development 1.1 Cooperatives 1.1.1 Introduction of Cooperatives 1.1.2 Evolution and Definition of Cooperatives 1.1.3 Principles and importance of cooperatives. 1.1.4 Historical development of the cooperative movement in India 1.1.5 Cooperative thought process; Pre-Rochdale thinkers; Robert Owen, Raiffeisen 1.2 Rural Development: 1.2.1 Meaning and Definition 1.2.2 Scope and objectives. 1.2.3 Role of rural development in economic growth. 1.2.4 Challenges in rural development. 1.2.5 Distinction between growth and Development 1.2.6 Rural Development Strategies 1.2.7 Rural Infrastructural Development	15
2	Recent Trends in Cooperatives 2.1 Recent Trends in Cooperatives 2.1.1 Introduction 2.1.2 The Role of Cooperatives in Technological Trends 2.1.3. Automation in Cooperatives 2.1.4 Digitalization in Cooperatives 2.1.5 Use of mobile applications and e-commerce in cooperatives 2.2.3 The Role of Technology in Enhancing Cooperative 2.2 Policy and Legal Framework 2.3.1 Need for Legal Frame Work for Cooperatives 2.3.2 History of Cooperative Legislation in India 2.3.3 Recent amendments in cooperative laws. 2.3.4 Impact of GST and tax policies on cooperatives. 2.3.5 The Provisions Relating to Employees of Cooperatives	15
3	Emerging Trends in Rural Development 3.1 Technological Advancements in Agriculture and Rural Areas 3.1.1 Precision farming, AI in agriculture. 3.1.2 Green energy initiatives (solar, biogas, and wind energy). 3.2 Skill Development and Entrepreneurship 3.2.1 Rural skill development programs. 3.2.2 Start-ups and rural entrepreneurship. 3.2.3 Role of self-help groups (SHGs). 3.3 Sustainable Rural Development 3.3.1 Climate-resilient agriculture. 3.3.2 Waste management and sanitation initiatives. 3.3.3 Water conservation and irrigation technologies.	15
4	Challenges and Opportunities in Cooperatives and Rural Development 4.1 Challenges in the Cooperative Sector 4.1.1 Leadership and governance issues. 4.1.2 Financial constraints and lack of modernization. 4.2 Challenges in Rural Development 4.2.1 Regional disparities and inadequate infrastructure. 4.2.2 Limited access to credit and technology.	15

	4.3 Opportunities for Growth 4.3.1 Government initiatives like PM-FME, Digital India, and MNREGA. 4.3.2 Role of international organizations in rural development. 4.3.3 Public-private partnerships (PPPs) and their impact.	
--	--	--

List of Recommended Books and Study Materials

1. Cooperation: Principles and Practice by Taimni K.K., National Cooperative Union of India (NCUI), New Delhi
2. The Cooperative Movement in India by B.S. Mathur, Sahitya Bhavan Publications, Agra
3. Cooperative Management and Development by S.N. Tripathy, Discovery Publishing House, New Delhi
4. Cooperatives and Rural Development by H.P. Singh, Anmol Publications Pvt. Ltd., New Delhi
5. Cooperative Banking in India by Dr. T.K. Jain, Atlantic Publishers and Distributors, New Delhi
6. Fundamentals of Co-operation, O. R. Krishnaswamy by S. Chand & Company, New Delhi
7. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book
8. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010
9. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut
10. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra
11. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore
12. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.
13. Co-operative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication
14. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan
15. Kamat G. S. - New Dimension of Co-operative Management, Himalaya Publishing
16. Khandelwal M. C. – Co-operative Audit, Patiyala Pustak Bhandar, Jaipur
17. Samiuddin- Scope and Problems of Co-operative in India, Alighr
18. Krishnaswami O. R. - Co-operative Audit, National Council for Co-operative Training, New Delhi.
19. S. L. Goyal- Principles, Problems, and Prospects of Co-operative Administration, Sterling Publishing Pvt. Ltd, Jalandhar
20. Samiuddin- Co-operative Farming & its impact on Rural Industrialization, Aligarh

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Co-operation and Rural Development
Academic Year: 2024-2025

Name of the Program M. Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. Com.	IV	ETCRD660MJ	Emerging Trends in Co-operation and Rural Development	4	4	100

Course Objectives:

1. To understand the emerging challenges and trends in co-operative sectors.
2. To explore the role of co-operatives in rural development.
3. To analyses the impact of government schemes and digitalization in rural development.
4. To develop critical insights into sustainable practices for rural and co-operative development.
5. To study scheme of about joint business, self-help group and it challenges for development.

Course Outcomes:

1. Students will understand importance of cooperative in the development of Indian economy.
2. Students will study the various recent and innovative techniques in cooperative sector.
3. Learner will understand the role of National Cooperative Development Corporation (NCDC).
4. Learner will be aware about various scheme of Government support in rural development.
5. Students will also study the self-employment opportunities in the rural area

Unit No.	Unit Title and contents	No. of Lectures in Clock Hours
1	Role of Co-operation in Economic Development 1.1 Meaning, Definition, Principles of cooperative 1.2 Evolution and significance of co-operatives in India. 1.3 Comparative analysis of co-operatives with private business 1.4 Role of co-operatives to rural development 1.5 Impact of co-operatives to rural development	15
2	Emerging Trends in Co-operative Movements 2.1 Digitalization in co-operative societies: E-banking and E-governance: Meaning, Purpose, Need, Challenges. 2.2 Role of technology in enhancing transparency and efficiency. 2.3 Social entrepreneurship in co-operatives 2.4 National Cooperative Development Corporation (NCDC): Introduction, Objectives, Various Schemes of NCDC for Rural Development.	15
3	Government Policies and Programs 3.1 Overview of major schemes related to rural development:	15

	3.2 Pradhan Mantri Gram Sadak Yojana: 3.2.1. Prominent features of Pradhan Mantri Gram Sadak Yojana 3.2.2. Objectives of Pradhan Mantri Gram Sadak Yojana 3.2.3. Application of Pradhan Mantri Gram Sadak Yojana, 3.3 Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA): 3.3.1 History of MGNREGA 3.3.2 Objectives of MGNREGA 3.3.3 Scheme of Components of MGNREGA, 3.4. Digital India 3.4.1. Meaning of Digital India 3.4.2 Role of Digital India for rural connectivity 3.4.2. Purpose of Digital India 3.4.3. Challenges for Implementation of Digital India	
	Sustainable Rural Development 4.1 Concepts of self-reliance and sustainable agriculture: Meaning of Self Reliance, Objectives, 4.2 Role of Livestock and Dairy Farming in in Rural Development: Livestock-Meaning, Role of Livestock in Indian Economy Dairy Farming-Importance, Challenges, Opportunities in dairy farming business. 4.3 Role of SHGs (Self-Help Groups) in women empowerment. 4.4 Challenges in achieving sustainable development in rural India.	15

Reference Books:

1. Katar Singh (2009), Rural Development- Principles, Policies and Management, SAGE Publications India Pvt Ltd, New Delhi.
2. Prime Minister's Rural Development Fellows Scheme revised guidelines (April 2024), Government of India Ministry of Rural Development Department of Rural Development.
3. Swarnjayanti Gram Swarozgar Yojana Guidelines, Reserve Bank of Indian, Mumbai.
4. Joshi, S. C., Joshi, D.R. & Dani, D.D. (Eds.) (1984). Rural development in the Himalaya: problems and prospects. Naini Tal: Gyanodaya Prakashan.
5. Singh, Katar (2005). Rural development: principles, policies and management. New Delhi: Sage.
6. Vinod Kumar (2007). Rural development: energy prospective. Jaipur: ABD Publishers.
7. Sabade B.R (2009), Industrial Development of Maharashtra, Mahratta Chamber of Commerce and Industries, Pune
8. Industrial Maharashtra: Facts, Figures and Opportunities, (2007), Maharashtra Economic Development Council, Maharashtra, Mumbai.
9. National Cooperative Development Corporation - NCDC, official Web site, Government of India.
10. Mahatma Gandhi NREGA- Official website, Ministry of Rural Development, Government of India.
11. Digital Banking (January, 2024), Indian Institute of Banking and Finance (IIBF), Taxaman Publication, New Delhi.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Skill Enhancement in Business Practices and Environment
Academic Year: 2024-2025

Name of the Program M. Com. In Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. Com.	IV	SEBPE662MJ	Skill Enhancement in Business Practices and Environment.	4	4	100

Course Objectives:

1. To make students understand and develop essential skills for managing and leading businesses and its Practices in a dynamic and challenging environment.
2. To impart the knowledge of Business, nature of Business and its Practices.
3. To make students understand the applicability of skills as per the nature of Business and its Practices.
4. To explore and expand the knowledge base and the utility of Skills set in the Current Scenario of the Business Practices.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding the current trends in Business Practices and Business Environment
2. Students will be able to acquire a balance mix of Personal and Professional knowledge with Practical application of skills designed to transform and enhance Employability and Entrepreneurial Capabilities
3. Students will develop their ability to understand and deal with issues and Ethics in Business Practices and Environment
4. Students will be able to understand the Indian and international business environment and Business Practices
5. Students will develop an insight about current business Practices at the Local and Global Level.

Unit No.	Unit Title and contents	No. of Lectures in Clock Hours
1.	Introduction to Business Practices and Environment 1.1. Introduction and Understanding Business Environment 1.2. Current Scenario in the Business Practices 1.3 Global Business Environment and Practices 1.4 Impact of Digitalization on business Practices 1.5. Use and impact of social media, Digital marketing and e- commerce in Business 1.6. Role of Technology in transforming business 1.7. Resource management and allocation	15

2.	Skill Enhancement in the Business Practices 2.1 Business Strategy formulation and implementation 2.2 Understanding the co-relation between Business, Nature of the Business and required Skills 2.3 Entrepreneurial Skills 2.4 Communication Skills 2.5 Correspondence Skills 2.6 Negotiation Skills 2.7 Financial Literacy and Skills 2.8 Public Speaking Skills 2.9 Presentation skills 2.10 Decision Making Skills 2.11 Project Management Skills 2.12 Strategic thinking skills	15
3	Business Strategy and Decision Making 3.1 Business Strategy formulation and implementation 3.2 Decision making models and Framework (SWOT, Porter's Five Forces) 3.3 Entrepreneurship and Innovation in Business 3.4 Startup Culture 3.5 Business idea Generation and validation	15
4	Sustainability and Ethics in Global Business Practices 4.1 Environmental impact and Sustainable business models 4.2 Ethical Sourcing and fair-trade Practices 4.3 Sustainable Business Practices 4.4 Green Business Practices 4.5 Trends in Sustainability 4.6 Real world Business Case Studies / Emerging Trends <ul style="list-style-type: none"> a) Zepto b) Blink it c) Porter 	15

Reference Book

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri: Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor: Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications
8. Namitha Gopal, Business Environment, McGraw Hill

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Business Practices and Environment
Academic Year: 2024-2025

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	RABPE663MJ	Recent Advances in Business Practices and Environment	4	4	100

Course Objectives:

1. To understand the Maharashtra New Industrial Policy 2019.
2. To study the various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
3. To know the concept of Environment Audit and Corporate Governance.
4. To analyze the impact of international business environment on foreign market operations.
5. To comprehend the role of different governmental policies in regulating and developing business.
6. To review industrial policies, including those related to foreign direct investment, and understand the importance of ethics in business environment.
7. To provide knowledge and understanding of Recent Advances in Business Practices and Environment.

Course Outcomes:

1. Students will get the knowledge and understanding the Maharashtra New Industrial Policy 2019
2. Students will be able to acquire various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
3. Students will develop their ability to understand and deal with Environment Audit and Corporate Governance
4. Students will be able to understand the international business environment on foreign market operations.
5. Students will develop provide knowledge and understanding of Recent Advances in Business Practices and Environment

Unit No.	Unit Title and contents	No. of Lectures in Clock Hours
1	Maharashtra New Industrial, Policy 2019 1.1 Introduction of Maharashtra. 1.2 Policy Objective and Strategies. 1.3 Promotion of Thrust Areas. 1.4 Objectives or Target of New Policy. 1.5 Agro and Tourism Policy	15

	1.6 Agro processing Policy 1.7 Retail Policy. 1.8 Large Scale Industry 1.9 Textile Policy. 1.10 Incentives. 1.11 Mega and Ultra Mega Projects.	
2	Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). 2.1 Definition and classification of MSMEs 2.2 Importance of MSMEs in the Indian economy 2.3 Challenges faced by MSMEs 2.4 Overview of PMEGP 2.5 Eligibility criteria and application process of PMEGP. 2.6 Benefits and incentives under PMEGP 2.7 Overview of MUDRA Scheme 2.8 Eligibility criteria and application process of MUDRA Scheme 2.9 Benefits and incentives under MUDRA Scheme 2.10 Objectives and scope of MSE-CD Programme 2.11 Cluster development approach of MSE-CD Programme 2.12 Benefits and outcomes of MSE-CD Programme	15
3	Role of National Small Industries Corporation (NSIC) 3.1 Meaning, Objectives of NSIC. 3.2 Process of Single Point Registration 3.3 Various schemes under NSIC 3.4 ICT Digital Services 3.5 Prime Minister Employment Generation Programme (PMEGP) 3.6 Performance and Credit Rating Scheme for Micro & Small Enterprises 3.7 Development of Khadi, Village and Coir Industries 3.8 Sub Schemes under National SC ST Hub NSSH	15
4.	Environment Audit & Corporate Governance 4.1 Environment Audit. 4.2 Corporate Governance in India. 4.3 Integration of Environment Audit and Corporate Governance. 4.4 Nature, Scope, Goal, Necessity & importance. 4.5 Types, Limitation, Role & implication -Transparency & corporate discloser. 4.6 ISO 14000 Nominee Direct role. 4.7 Good Corporate Governance. 4.8 Recent Development in Corporate Governance in India.	15

Reference Books:

1. New Industrial Policy, Industrial Policy 2019-2024.pdf
2. Government website, Development of Khadi, Village and Coir Industries | Ministry of Micro, Small & Medium Enterprises
3. Government website, Single Point Registration Scheme - NSIC : National Small Industries Corporation Ltd.
4. Government website, SC ST Hub.
5. 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
6. Business Environment Challenges, Elliaon Edward Arnold ,Asia Publishing House Mumbai.
7. Environmental auditing: effectiveness, objectivity, and transparency, Cook W, Bommel S V, Turnhout. Asia Publishing House Mumbai
8. Corporate Governance. <https://www.corpgov.net/library/corporate-governance-books-online/> Google Website.
9. Auditing & Corporate Governance <http://www.himpub.com/documents/Chapter3501.pdf> Himalaya Publishing House Pvt.Ltd. Mumbai

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M. Com Part-II (Sem-IV)

Subject: Supply Chain and Logistics Management

Academic Year: 2024-2025

Name of the Program: M. Com. In Business Administration			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	SCLM664MJ	Supply Chain and Logistics Management	4	4	100

Course Objectives:

1. To enable the students to have a comprehensive understanding of Supply Chain Management.
2. To understand key concepts and issues of Logistics and Inventory Management.
3. To understand Warehousing and its role in Space Management.

Course Outcomes:

1. Students will understand the importance of Supply Chain Management and gain practical knowledge of Bull-Whip Effect.
2. The students will understand the importance of Space Management. Understand different types of Plant layout and their SCM
3. The student will learn different methods of Logistic Management. The students gain understanding of the role of Information Technology in SCM.
4. The students will understand the various Operation Aspects in Supply Chain. They will understand the linkage between HRM and SCM

Unit	Title and contents	No. of Lectures in Clock Hours
1	Introduction to Supply Chain Management (SCM) 1.1 Concept, Objectives and Functions of Supply Chain Management, 1.2 Supply Chain Strategy, Global Supply Chain Management, 1.3 Value Chain and Value Delivery Systems for SCM, 1.4 Bull-Whip Effect. Concept, Importance and Objectives of Green Supply Chain Management. 1.5 Role and Importance of Global Supply Chain Management	15
2	Manufacturing and Warehousing 2.1 Concept & Definition- Manufacturing, Scheduling, 2.2 Manufacturing Flow System, Workflow Automation, 2.3 Material Handling System Design and Decision.	15

	2.4 Warehousing and Store Keeping, 2.5 Strategies of Warehousing and Storekeeping, Space Management.	
3	Logistics Management and IT in Supply Chain Management 3.1 Concepts & objectives of Logistics Management, 3.2 Integrated Logistics Management, Logistics Planning and Strategy, 3.3 Importance of E-SCM. How it creates enhanced business 3.4 Information and Communication Technology in SCM, Role of IT in SCM, 3.5 Current IT Trends in SCM, RFID, Bar Coding. Retail SCM, Problems and Prospects	15
4	Key Operation Aspects in Supply Chain 4.1 Supply Chain Network Design, Distribution Network in Supply Chains, 4.2 Channel Design, 4.3 Factors Influencing Design, 4.4 Role and Importance of Distributors in SCM, 4.5 Role of Human Resources in SCM. 4.6 Issues in Workforce Management and Relationship Management with Suppliers, Customers and Employees, 4.7 Linkage between HRM and SCM.	15

Teaching Methodology:

1. Class Room Lectures.
2. Guest Lectures.
3. Visiting to various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation
6. Corporate Cases and Discussions on it

Sr. No.	Title of the Book	Author/s
1	Supply Chain Management For Global Competitiveness.	B.S.Sahay.
2	Supply Chain Management	Sunil Chopra, Peter Meindl & D.V. Kalra
3	The Supply Chain Handbook	James A. Tompkins, Dale A. Harmelink
4	Supply Chain Logistics Management	Donald Bowersox, David Closs and M. Bixby Cooper
5	Supply Chain Management: Text and Cases	Vinod V. Sople
6	Logistical Management,	Donald J. Bowersox & David J. Closs,
7	Designing and Managing the Supply Chain	David Simchi-Levi,

Faculty: COMMERCE & MANAGEMENT (Commerce)**Class: M. Com Part-II (Sem-IV)****Subject: Recent Advances in Business Administration****Academic Year: 2024-2025**

Name of the Program: M. Com. In Business Administration			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	RTBA665MJ	Recent Advances in Business Administration	4	4	100

Course 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

Course Outcomes

1. The students will understand the concept of recent advancements in business administration.
2. They will be understanding the various tools and their application in the business
3. The students will understand the concepts of Change Management and their approaches, analytical of cross-cultural Management and customer centric Management.
4. They will be able to understand need of Innovation management

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hours
1	Contemporary Issues in Business Administration 1.1 Change management – Concept, Significance. Managing change- Important feature 1.2 Principals change Management 1.3 Dimensions Approaches towards managing Change 1.4. Futuristic and strategic approach toward changing business environment	12
2	Customer Centric Approach 2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer. 2.2 The challenges of becoming a customer- centric company 2.3 Best practices to becoming a customer-centric company 2.4 Ways to measure the success of a customer- centric company	12

3	Cross- Cultural Management System 3.1 Global management system- Concept, & Significance. 3.2 Issues in cross cultural management. 3.3 Acquisition & mergers- Role & importance 3.4 Current Trends in acquisitions & mergers on national & international scenario	12
4	Turn Around and Innovation Management 4.1 Turn around Management - Concept & Significance, Technique's prerequisite for success. 4.2 Restructuring & Reengineering of business - Concept of innovation, Advantages and Significances of Innovation 4.3 Key Steps in Innovation Management 4.4 Role of Government and Private Institutions in promoting innovation	12

Recommended Books

- 1) Business Strategy Essentials You Always Wanted To Know (Second Edition) (Self-Learning Management Series) by Vibrant Publishers and Callie Daum
- 2) Business Plan Essentials You Always Wanted To Know (Self-Learning Management Series) by Vibrant Publishers and Dr. AnnaMaria Bliven
- 3) THE HANDBOOK FOR BUSINESS MANAGEMENT AND ADMINISTRATION: Insights, Frameworks, and Strategies for Success by FASIL V
- 4) Basic Principles and Practice of Business Administration by Dr Ambrose E Edebe PhD and Dr Ambrose E Edebe Mba PhD
- 5) International Business | 13th Edition by Charles W.L. Hill
- 6) Taxmann's Taxation of Capital Gains – [Most] Comprehensive Chapter-wise Analysis of Capital Gains Taxation—
- 7) Recent Trends in Business Research Activities of Regional Farm Supply Cooperatives (Classic Reprint) by Martin Abraham Abrahamsen

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Foreign Exchange & Financing of Foreign Trade
Academic Year: 2024-2025

Name of the Program: M. Com. In Banking, Finance and Insurance			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	FEFT666MJ	Foreign Exchange & Financing of Foreign Trade	4	4	100

Course 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 provide an understanding of exchange rate mechanism and factors affecting exchange rates.
4. To provide knowledge to students regarding recent developments and changes in Foreign Exchange and foreign trade etc.
5. To make students aware of changes in foreign exchange market and foreign trade.
6. To gain the knowledge of Foreign Exchange and foreign trade.

Course Outcomes: After completion of the course, students will be able:

1. Analyze the concept of Foreign exchange & Foreign Trade.
2. Ability to discuss and debate the Foreign exchange & Framing of Foreign Trade.
3. Understanding the Foreign Trade Documentation.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hours
1	Foreign Exchange Market: <ul style="list-style-type: none"> History, Development and Current Scenario Structure, Features and Functions of foreign exchange market. Regulations and Guidelines FEMA, RBI, SEBI Exchange Rates Types Determination and Fluctuation (Spot, Forward and Futures) Exchange Rate System : Fixed, Flexible and Managed Foreign Exchange Market: An Overview Structure, Participants and Instruments of foreign exchange market. Spot market, Forward market, Swap rates, Currency Markets 	15
2	Foreign Exchange Risk Management: <ul style="list-style-type: none"> Introduction Types of Risk Management and Hedging Strategies Managing Foreign Exchange Risk: Transaction Exposure	

	<p>Managing Foreign Exchange Risk: Translation Exposure Managing Foreign Exchange Risk: Economic Exposure Managing Foreign Exchange Risk: Operating Exposure</p> <ul style="list-style-type: none"> Hedging Techniques: Forward Contracts, Future Contracts, Options Contracts, Swaps 	15
3	<p>Documents & Procedures related to Foreign Trade:</p> <p>Foreign Trade: Meaning and Definition</p> <p>Foreign Trade Documentation- Objectives</p> <p>Definitions, Types, Procedure and benefits for Documents :</p> <ul style="list-style-type: none"> Letter to Credit (L/C) Bills of Exchange Bill of lading Export Credit Insurance Factoring and Forfaiting Counter Trade Bank Guarantee Performance and Advance Payment Bonds Documentary Collection <p>Digitization of Trade:</p> <ul style="list-style-type: none"> Role of E-Commerce, Digital Payments and technological innovations in transforming foreign trade 	15
4	<p>Financing of Foreign Trade:</p> <ul style="list-style-type: none"> Meaning Types, Sources and Benefits of Pre-shipment credit Finance – Post-shipment credit Export Credit Insurance – Definition, Importance, Types, Benefits, Coverage and Exclusions International Trade Agreements – Bilateral, Regional and multilateral Agreements Challenges and Controversies – Protectionism and Trade Wars Intellectual Property Rights Environmental and Carbon Standards Export-Import Bank of India (EXIM Bank): Objectives, Functions and Role Performance and Role, Export Credit Guarantee Corporation (ECGC) Globalization and emerging foreign trade scenario, WTO and India, Role of IMF and its assistance, Challenges faced by Indian Exporters. 	15

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures of Professionals, Bank Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Banking Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC

List of Recommended Books and Study Materials

1. Apte, P. G., International Financial Management, 6th Edition, Tata Mcgraw-hill, New Delhi
2. Eiteman, D. K., Stonehill, A. I., Moffeit, M. H. (1999) Multinational Business Finance, 8th Ed., Addison Wesley.
3. Financial Institution and Markets-a Global Perspective-Hazel J. Johnson
4. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
5. Financial Markets and Institutions- L.M. Bhole
6. International Financial Management - V. Sharan
7. International Financial Management-Eun/Resnick
8. International Financial Management, Markets, Institutions-James C. Baker. Reserve Bank of India Bulletin8. Annual Reports of IMF, World Bank, Asian Development Bank.
9. Levi, Maurice D. (2009), International Finance, 5th Ed., Routledge.
10. Levich, Richard M. (2001), International Financial Markets Prices and Policies,2nd Ed., McGraw-Hill Irwin
11. P.N. Varshney (Ed.), 2005, Banking Law and Practice; Sultan Chand & Sons.
12. P.K. Khurana, Export Management (IV Ed.), Galgotia Publishing Co.
13. P.N. Varshney & D.K. Mittal, Indian Financial System (6th Edn), Sultan Chand & Sons.
14. Shapiro, Alan C. (2006) Multinational Financial Management, 8/e, Wiley & Sons. ISBN 0471737690.

Reports:

World Development Reports. (Recent years)

Reports on Trends & progress of banking in India –RBI.

Annual Report of Export Import Bank of India, Mumbai.

Annual Report of Export Credit Guarantee Corporation, Mumbai.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Banking, Finance and Insurance
Academic Year: 2024-2025

Name of the Program: M. Com. In Banking, Finance and Insurance			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	FEFT666MJ	Emerging Trends in Banking, Finance and Insurance	4	4	100

Course Objectives:

1. To provide a foundational understanding of the banking, financial and insurance sectors and analyze the emerging trends
2. To analyze advancements in technology, statistical tools, regulations and challenges within the banking sector
3. To examine technological innovations, statistical tools, regulations and challenges in the financial sector.
4. To explore technological advancements, regulatory changes, and challenges shaping the insurance sector.
5. To provide an understanding of various aspects of foreign exchange market.
6. To acquaint the students with financing of foreign trade.
7. To provide an understanding of exchange rate mechanism and factors affecting exchange rates.
8. To provide knowledge to students regarding recent developments and changes in Foreign Exchange and foreign trade etc.
9. To make students aware of changes in foreign exchange market and foreign trade.

Course Outcomes: After completion of the course, students will be able:

1. Students will gain a comprehensive understanding of the fundamental structure and functioning of the banking, financial, and insurance sectors in India with including their emerging trends
2. Students will develop the ability to assess the impact of emerging technologies and regulations on the efficiency and stability of financial markets.
3. Students will understand how digital Innovations and regulatory developments are transforming the insurance sector in India, along with the challenges it faces
4. Analyze the concept of foreign exchange & Foreign Trade.
5. Students will be able to analyze the technological advancements, regulatory changes and challenges shaping the Indian banking sector.
6. Ability to discuss and debate the foreign exchange & Framing of Foreign Trade.
7. Understanding the Foreign Trade Documentation.

Unit	Unit Title and Contents	No. of Lectures in Clock Hours
1	Introduction 1.1 Overview of banking sector in India. 1.2 Overview of financial sector in India. 1.3 Over view of insurance sector in India. 1.4 Meaning and concept of emerging trends	13
2	2. Emerging Trends in Banking Sector in India** 2.1 Emerging Trends in Banking Technology** -Digital Banking -Block chain -Artificial Intelligence -Robotic Process – -Automation (RPA) -Cloud Computing 2.2 Emerging Trends in Banking Analytics and its Impact on Performance. -Big Data Analytics -Risk Analytics -Customer Insights -Predictive Analytics -Performance Dashboards 2.3. Emerging Trends in Banking Regulations - Regulatory Technology (RegTech) -Data Protection Laws -Open Banking Standards -Basel III Compliance -Central Bank Digital Currency (CBDC) 2.4. Emerging Challenges in Banking Sector. - Cybersecurity Risks - Competition from Fintech - Compliance Burden - Economic Instability - Customer Trust Issues	16
3	Emerging Trends in Financial Sector in India 3.1 Emerging Trends in Financial Technology. - Fintech Ecosystem - Digital Money - Block chain in Finance - AI in Investments - Payment Innovations 3.2 Emerging Trends in Financial Statistical Tools** - Predictive Models - Big Data Applications - Risk Assessment Tools	13

	<ul style="list-style-type: none"> - Algorithmic Trading - Real-Time Analytics <p>3.3 Emerging Trends in Financial Regulations**</p> <ul style="list-style-type: none"> - Crypto currency Regulations - AML and KYC Standards - Data Privacy Laws - Fintech Licensing - Cross-Border Compliance <p>3.4 Emerging Challenges in Financial Sector**</p> <ul style="list-style-type: none"> - Market Volatility - Cyber Threats - Regulatory Changes - Digital Transformation Gaps - Customer Retention Issues 	
4	<p>Emerging Trends in Insurance Sector in India**</p> <p>4.1 Emerging Trends in Insurance Technology**</p> <ul style="list-style-type: none"> - AI in Claims Processing - Block chain in Insurance - IoT-Based Policies - Big Data for Risk Assessment - Telematics in Auto Insurance <p>4.2 Emerging Trends in Insurance Statistical Tools**</p> <ul style="list-style-type: none"> - Risk Modeling Tools - Actuarial Analysis - Behavioral Analytics - Data Visualization - Real-Time Data Processing <p>4.3 Emerging Trends in Insurance Regulations**</p> <ul style="list-style-type: none"> - Digital Policy Guidelines - Customer Data Protection - Compliance for Insure tech - Solvency Regulations - Standardized Insurance Products <p>4.4 Emerging Challenges in Insurance Sector**</p> <ul style="list-style-type: none"> - Fraud Prevention - Cyber security in Digital Insurance - Adapting to Regulatory Changes - Rising Claims from Climate Risks - Meeting Consumer Expectations 	18

Teaching Methodology:

1. Class Room Lectures.
2. Guest Lectures of Professionals, Bank Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Banking Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.

7. YouTube Lectures developed by MHRD&UG

List of Recommended Books and Study Materials:

1. Bhole,L.M.,&Mahakud,J.(2021).*Financial Markets and Institutions* (6thed.). Tata McGraw Hill Education.
2. Chandra,P.(2022).*Investment Analysis and Portfolio Management*.TataMcGrawHill Education.
3. Desai,V.(2022).*Indian Financial System and the Role of Banks*. Himalaya Publishing House.
4. Gupta,S.L.,&Sharma,R.(2021).*Banking and Insurance: Indian Perspective* .Kalyani Publishers.
5. Indian Institute of Banking and Finance(IIBF).(2023).*Principles and Practices of Banking* (4th ed.). Macmillan Publishers.
6. Khan,M.Y.(2022).*Indian Financial System*(10thed.).Tata McGraw Hill Education.
7. Kumar,R.(2020).*The Insurance Industry in India :Challenge and Opportunities*. SAGE Publications.
8. Machiraju,H.R.(2022).*Indian Banking System*. Vikas Publishing.
9. Madura,J.(2021).*Financial Institutions and Markets in India*. Cengage Learning.
- 10.Mishra,M.N.,&Mishra,S.B.(2020).*Insurance: Principles and Practice*(22nded.).S. Chand Publishing.
- 11.Pandey, I.M.(2022).*Essentials of Financial Management* (5thed.).Pearson Education.
- 12.Pathak,B.V.(2021).*IndianFinancialSystem*(5thed.).PearsonEducation.
- 13.Srivastava, R.M.,& Nigam,D.(2021).*Management to Indian Financial Institutions* (thed.). Himalaya Publishing House.
- 14.Sundaram,K.P.M.,&Varshney,P.N.(2020).*BankingTheory, Law, andPractice*. Sultan Chand & Sons.
- 15.Uppal,R.K.(2021).*Indian Banking and Finance System: Reforms and Trends*. New Century Publications.

Reports:

Trends and Progress of Banking sector In India, Reserve Bank of India Mumbai, India

Financial Stability Report, Reserve Bank of India, Mumbai, India

Annual Report. Reserve Bank of India, Mumbai, India

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Supply Chain Management and Logistics
Academic Year: 2024-2025

Name of the Program: M. Com. In Marketing			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	SCML668MJ	Supply Chain Management and Logistics	4	4	100

Course Objectives:

1. To understand the fundamental concepts and principles of supply chain management and logistics.
2. To analyze the role of supply chain and logistics in enhancing business operations and competitive advantage.
3. To explore the strategic and operational aspects of supply chain management.
4. To examine the integration of supply chain activities from procurement to delivery.
5. To study the impact of technology and information systems on supply chain efficiency.
6. To develop problem-solving skills and strategic thinking in supply chain and logistics contexts.

Course Outcomes: After completion of the course, students will be able:

1. Define key concepts and components of supply chain management and logistics.
2. Analyze the role of supply chain management in achieving organizational objectives.
3. Evaluate the effectiveness of various supply chain strategies and practices.
4. Design and implement supply chain processes to optimize efficiency and performance.
5. Utilize technology and information systems to enhance supply chain operations.
7. Identify and solve problems related to supply chain and logistics management.
8. Apply ethical and sustainable practices in supply chain operations.

Unit	Title and Contents	No. of Lectures in Clock Hours
01	Introduction to Supply Chain Management (SCM) Overview of Supply Chain Management – Meaning – Definition – Objectives – Functions - Features and Importance - Stages of Supply chain - Key Components and Participants - Cycle view of Supply Chain Process - Decision Phases in Supply Chain Management - Key issues in SCM - Supply Chain Management Framework - Supply Chain Components - Supply Chain Flow (Materials, Information, Finances) - Overview of Customer Focus and Demand - Customer Relationship Management Vs Supply Chain Management – Outsourcing - basic concept - Future of Supply Chain Management	15

02	Supply Chain Management Structure : Basic Terms from Supply Chain Management – Upstream – Downstream - Value added services - Structure of a Supply Chain - Push based Supply Chain - Pull based Supply Chain - Trade-off between Push & Pull, Identifying appropriate Push & Pull Strategy for Supply Chain	07
03	Role of Technology in Supply Chain Management Information Systems and Technologies - Role of IT in Supply Chain Management, ERP Systems and Supply Chain Management Software Emerging Technologies - Blockchain, IoT, AI in SCM Impact of Technology on Supply Chain Efficiency	08
04	Fundamentals of Logistics Management Definition and Scope - Role of Logistics in Supply Chain - Key Logistics Activities (Transportation, Warehousing, Inventory Management) Transportation Planning and Management - Transportation Management - Modes of Transportation - Transportation Networks - Route Planning and Optimization - Cost and Service Trade-offs	07
05	Freight and Carrier Management - Freight Classification and Rates - Carrier Selection and Relationship Management Warehousing and Distribution - Types of Warehouses - Warehouse Layout and Design Warehouse Operations - Receiving, Storage, and Shipping - Order Picking and Packing - Inventory Control in Warehousing Distribution Management - Distribution Strategies - Distribution Network Design - Last Mile Delivery Basics of Inventory Management - Types of Inventory - Inventory Control Systems - Just-In-Time (JIT) Inventory Inventory Planning and Replenishment - Demand Forecasting - Reorder Points and Safety Stock - Inventory Turnover and Performance Metrics	08
06	Logistics Information Systems / Technology in Logistics - Role of IT in Logistics Management - Logistics Information Systems (LIS) - Warehouse Management Systems (WMS) Emerging Technologies - RFID, GPS, IoT in Logistics - Automation and Robotics in Warehousing - Data Analytics and Big Data in Logistics International Logistics - International Trade and Logistics - Cross-Border Transportation - Customs and Regulatory Compliance Challenges in International Logistics - Risk Management in Global Logistics - Cultural and Legal Considerations Sustainable Logistics / Green Logistics - Environmental Impact of Logistics - Sustainable Practices in Transportation and Warehousing Corporate Social Responsibility in Logistics - Ethical Issues in Logistics	15

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business/Industry Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC
8. Case Studies / Case Problems

List of Recommended Books and Study Materials

1. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management, Macmillan
2. Krishnan Dr. Gopal - Material Management, Pearson, New Delhi
3. Chopra and P. Meindl, Supply Chain Management, Prentice Hall, 2010
4. Rahul V. Altekhar, 'Supply Chain Management- Concepts and Cases'; Prentice Hall of India
5. R.B. Handfield and E.L. Nochols, Jr. Introduction to Supply Chain Management. Prentice Hall
6. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India
7. Dr. Matin Khan, Sales & Distribution Management, Excel Books
8. Supplementary Readings:

Journals:

1. Journal of Supply Chain Management,
2. International Journal of Physical Distribution & Logistics Management
3. Industry Reports and White Papers

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Marketing
Academic Year: 2024-2025

Name of the Program: M. Com. In Marketing			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	ETM669MJ	Emerging Trends in Marketing	4	4	100

Course Objectives:

1. Understand Emerging Trends: To familiarize students with the latest trends and innovations in the field of marketing.
2. Develop Strategic Thinking: To develop strategic thinking skills for adapting to and leveraging new marketing trends.
3. Analyze Contemporary Issues: To analyze contemporary issues and their impact on global marketing operations.
4. Enhance Practical Skills: To enhance practical marketing skills through case studies and real-world applications.
5. Integrate Digital Marketing: To understand the integration of digital marketing strategies in modern business practices.
6. Promote Sustainable Marketing: To explore the role of sustainable and ethical practices in marketing.

Course Outcomes: After completion of the course, students will be able:

1. **Knowledge Application:** Students will be able to apply emerging marketing trends to real-world business scenarios.
2. **Strategic Analysis:** Students will develop the ability to analyze and strategize based on current marketing issues and trends.
3. **Digital Proficiency:** Students will gain proficiency in digital marketing tools and techniques.
4. **Innovative Thinking:** Students will cultivate innovative thinking for creating effective marketing strategies.
5. **Ethical Awareness:** Students will understand the importance of ethical considerations and sustainability in marketing practices.
2. **Global Perspective:** Students will gain a global perspective on marketing, understanding the complexities of international markets.

Unit	Unit Title and Contents	No. of Lectures in Clock Hours
01	<p>Introduction to Emerging Trends in Marketing.</p> <ul style="list-style-type: none"> - Definition and scope of emerging marketing trends - Importance of staying updated with marketing trends - Overview of recent developments in marketing <p>Digital Marketing</p> <ul style="list-style-type: none"> - Evolution and growth of digital marketing - Key digital marketing strategies: SEO, SEM, content marketing, social media marketing - Role of data analytics and big data in digital marketing - Case studies on successful digital marketing campaigns <p>Green Marketing</p> <ul style="list-style-type: none"> - Introduction to green marketing - Principles and practices of sustainable marketing - Consumer behavior towards green products - Case studies on companies implementing green marketing strategies 	15
02	<p>Viral Marketing</p> <ul style="list-style-type: none"> - Understanding viral marketing and its components - Strategies for creating viral content - Role of social media in viral marketing - Case studies on successful viral marketing campaigns <p>Neuro Marketing</p> <ul style="list-style-type: none"> - Introduction to neuro marketing - Techniques used in neuro marketing: EEG, fMRI, eye tracking - Applications of neuro marketing in advertising and consumer research - Ethical considerations in neuro marketing <p>Global Marketing Operations</p> <ul style="list-style-type: none"> - Emerging issues in global marketing operations - Cultural considerations in international marketing - Strategies for entering and succeeding in international markets - Case studies on global marketing strategies 	15
03	<p>Event-Based Marketing</p> <ul style="list-style-type: none"> - Overview of event-based marketing - Types of events: Trade shows, product launches, webinars, community events - Planning and executing successful events - Measuring event ROI - Case studies of successful event-based marketing - Project: Plan an event-based marketing campaign for a new product <p>Entertainment Marketing</p> <ul style="list-style-type: none"> - Concept and importance of entertainment marketing - Product placements and branded content - Celebrity endorsements - Integrating brands into entertainment mediums - Case studies of successful entertainment marketing campaigns - Assignment: Create an entertainment marketing proposal for a brand 	15

	Sports Marketing <ul style="list-style-type: none"> - Understanding sports marketing - Sponsorships, endorsements, and advertising in sports - Building brand loyalty through sports - Measuring the impact of sports marketing - Case studies of effective sports marketing - Group project: Design a sports marketing strategy for a product 	
04	Marketing Communications <ul style="list-style-type: none"> - Emerging trends in marketing communications - Role of integrated marketing communications (IMC) - Impact of technology on marketing communications - Case studies on innovative marketing communication strategies Future Trends and Innovations <ul style="list-style-type: none"> - Predicting future trends in marketing - Role of artificial intelligence and machine learning in marketing - Innovations in consumer engagement and experience - Case studies on forward-thinking marketing strategies Bottom of the Pyramid (BoP) Marketing <ul style="list-style-type: none"> - Concept of BoP marketing - Challenges and opportunities in BoP markets - Creating affordable and accessible products - Innovative business models and partnerships - Case studies of successful BoP marketing strategies - Discussion: Develop a marketing plan for a BoP market 	15

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business/Industry Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC
8. Case Studies / Case Problems
9. Weekly quizzes and assignments
10. Group projects and presentation

List of Recommended Books and Study Materials

1. "Marketing 4.0: Moving from Traditional to Digital" - Authors: Philip Kotler, Hermawan Kartajaya, Iwan Setiawan - Publisher: Wiley India Pvt. Ltd.
2. "Digital Marketing: Cases from India" - Authors: Rajendra Nargundkar, Romi Sainy - Publisher: Notion Press
3. "Marketing Management: Indian Cases" - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press

4. "Social Media Marketing in India" - Authors: Venke Sharma, Kiran Ranga, - Publisher: McGraw Hill Education
5. "Green Marketing: A Case Study Approach" - Author: Neeraj Kumar - Publisher: SAGE Publications India Pvt Ltd
6. "Marketing: An Introduction" - Authors: Gary Armstrong, Philip Kotler, Prafulla Y. Agnihotri - Publisher: Pearson Education India
7. "Contemporary Issues in Marketing" - Editor: John Fitzgerald - Publisher: McGraw Hill Education
8. "Neuro Marketing in Action" - Authors: Patrick Renvoise, Christophe Morin - Publisher: SAGE Publications India Pvt Ltd
9. "Principles of Marketing: A South Asian Perspective" - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India

Additional Resources:

Academic Journals and Articles: Students should also be encouraged to read academic journals such as the Journal of Marketing, Journal of Marketing Research, and Indian Journal of Marketing to stay updated with the latest research and trends.

Industry Reports: Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Research Project
Academic Year: 2024-2025

Name of the Program: M. Com			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	RP670MJ	Research Project (Major Related)	6	6	150