

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY- 2020

STRUCTURE AND SYLLABUS

MASTER OF COMMERCE (M.COM.)

w.e.f. 2023-24

(For Colleges affiliated to Savitribai Phule Pune University)

Preamble

As per the guidelines of the National Education Policy - 2020, Higher Education System is required to focus on consistent growth and development of learners, which help them to face global challenges with required competence and a mind-set full of human values and integrity.

Savitribai Phule Pune University has revamped its two year Post Graduate degree program, Master of Commerce (M.Com.) to inculcate holistic approach through a well-designed syllabus, to achieve the multidisciplinary approach as envisioned by the NEP- 2020.

Keeping in view the requirements of global trade, commerce and industry, the level of the M. Com program has been elevated by integrating theory, practical, on the job training through extensive internship programme, research and community-oriented courses.

The programme will empower learners to accept professional challenges in a more effective and efficient manner. Learners will further develop an ability to make appropriate decisions based on skills and knowledge inculcated through the curriculum.

Objectives

1. To train and equip learners of post graduate program to understand and accept the challenges of corporate world and to withstand them through the study of analysis of advanced commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development.
3. To acquaint learners with significance of research in business.
4. To impart skills regarding methods of data collection and their interpretations.
5. To develop communication and analytical skills among learners.
6. To make learners industry ready.
7. To impart required knowledge to help them to provide new insights for the better work culture in the corporate world.
8. To help learners to imbibe correct values through capacity building and implement them through on the job training.

Program Outcome

1. Demonstrate an understanding of advanced commercial and business methods and processes, enabling learners to tackle and overcome challenges in the corporate world effectively.

2. Exhibit independent and logical thinking skills, leading to enhanced personality development and the ability to approach complex business situations with a critical mindset.

3. Recognize the significance of research in the business domain and apply research methodologies to address industry-specific problems and opportunities.

4. Acquire proficiency in various methods of data collection and interpretation, enabling learners to make informed decisions based on data-driven insights.

5. Enhance communication and analytical skills, fostering effective collaboration and problem-solving in professional settings.

6. Develop industry-ready competencies, preparing learners to thrive in the dynamic corporate environment.

7. Acquire essential knowledge to provide new insights and contribute to the promotion of a better work culture within corporate organizations.

8. Embrace and uphold correct values through capacity building and on-the-job training, reflecting ethical conduct and responsible business practices throughout their careers

Illustrative Credit distribution structure for Two Years/ One Year PG (M.A./M.Sc./M.Com.) and Ph. D. Programme

Year (2 Yr PG)	Level	Sem. (2 Yr)	Major		RM	OJT / FP	RP	Cum. Cr.	Degree
			Mandatory	Electives					
I	6.0	Sem I	12-14 (2*4 +2*2 or 3*4+2)	4	4			20-22	PG Diploma (after 3 Yr Degree)
		Sem II	12-14 (2*4 +2*2 or 3*4+2)	4		4		20-22	
Cum. Cr. For PG Diploma			**24-28**	**8**	**4**	**4**	**-**	**40-44**	
Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree									
II	6.5	Sem III	12-14 (2*4 +2*2 or 3*4+2)	4			4	20-22	PG Degree After 3-Yr UG Or PG Degree after 4-Yr UG
		Sem IV	10-12 (2*4 +2 or 3*4)	4			6	20-22	
Cum. Cr. for 1 Yr PG Degree			**22-26**	**8**			**10**	**40-44**	
Cum. Cr. for 2 Yr PG Degree			**46-54**	**16**	**4**	**4**	**10**	**80-88**	
2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 Sem PG Degree (40-44 credits) after Four Year UG Degree									
	8.0		Course Work Min. 12 (3*4)		Training in Teaching / Education/ Pedagogy: 4			**16 + Ph. D. Work**	**Ph.D. in Subject**

Abbreviations: Yr.: Year; Sem.: Semester; OJT: On Job Training: Internship/ Apprenticeship; FP: Field projects; RM: Research Methodology; Research Project: RP; Cumulative Credits: Cum. Cr.

1. **Duration:**

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part consists of two semesters. Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be 22 credits. Total credits are 88.

2. **Eligibility:**

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

3. **Course Structure:**

The M.Com. degree course will be of two-year duration consisting of four semesters and of 88 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	22
2	Semester II	22
3	Semester III	22
4	Semester IV	22
	Grand Total	88

4. **Exit Options:**

After completion of the first two semesters (44 credits) of specified courses of those two semesters (i.e. 1st and 2nd) an exit option is provided to learners , at their specific request only, resulting in award of Post Graduate Diploma in Commerce.

5. **Examination: -**

A. **A student cannot appear for semester end examination unless he/she has maintained 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of examination forms, an undertaking from the student should be taken stating that he/she will be allowed to appear for examination subject to fulfilment of required attendance criteria during the remaining period of teaching of the course.**

B. **Each credit will be evaluated for 25 marks.**

C. **Each course will have a distribution of 40:60 for CIE and SEE.**

D. To pass a course, the student has to obtain forty percent marks in the CIE and SEE separately.

E. If a student misses CIE examination, he/she will have a second chance with the permission of the teacher concerned. Such a second chance shall not be the right of the student; it will be the discretion of the teacher concerned to give or not to give second chance to a student to appear for internal assessment.

F. A student cannot register for the third semester, if he/she fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters. In this case, a student can seek admission to first or second semester in order to complete the requisite number of credits and to be able to seek admission in the third semester. He or she will have to score 22 credits out of total 44 credits to be able to seek admission in the third semester.

G. There shall be revaluation of the answer scripts of semester-end examination but not of internal assessment papers as per Ordinance no 134 A and B.

6. Format for CIE : -

1. CIE will be of 40% of the total 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) Written examination
b) Online Quiz
c) Power Point Presentations
d) Projects
e) Assignments
f) Tutorials / Tutorials using Microsoft Excel
g) Oral examination
h) Open Book Test

7. Format for SEE (Theory):

SEE (Semester End Exam) Pattern for 60 marks

Instructions –

1) Q1 and Q6 are compulsory

2) Students can attempt any three questions from Q. No. 2 to Q.No. 5

Q1) Fill in the Blanks	**5 marks**
Q2) Descriptive Question from Unit 1	**15 marks**
Q3) Descriptive Question from Unit 2	**15 marks**
Q4) Descriptive Question from Unit 3	**15 marks**
Q5) Descriptive Question from Unit 4	**15 marks**
Q6) Write short notes on (Any 2 out of 4)	**10 marks**

8. Format for SEE for 30 marks (2 credits paper) (Theory):-

Instructions –

All questions are compulsory

Q1) Descriptive Question from Unit 1	**10 marks**
Q2) Descriptive Question from Unit 2	**10 marks**
Q3) Write short notes on (Any 2)	**10 marks**

9. **Format for SEE :**

Subjects:

1) Management Accounting (4 Credits) (60 Marks and 3 Hours)
2) Advanced Accounting (4 Credits) (60 Marks and 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 on all Units (One mark each)	=	5 Marks
Q. 2: Descriptive question on Unit-1	=	15 Marks
Q. 3: Problem on Unit-2	=	15 Marks
Q. 4: Problem on Unit-3	=	15 Marks
Q. 5: Problem on Unit-4	=	15 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	=	10 Marks

10. **Format for SEE :**

Subjects:

1) Personal Income Tax and Tax Planning (4 Credits) (60 Marks and 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 on all Units (One mark each)	=	5 Marks
Q. 2: Descriptive question on Unit-1	=	15 Marks
Q. 3: Problem on any Head of Income of Unit-2	=	15 Marks
Q. 4: Descriptive question on Unit-3	=	15 Marks
Q. 5: Numerical Problem on Unit No. 4 (Taxable Income and Tax Liability of Individual)	=	15 Marks
Q. 6: Short Notes on all Unit (Any 2 out of 4)	=	10 Marks

11. Format for SEE :

Subjects:

1) Direct Tax (2 Credits) (30 Marks and 2 Hours)

Instructions:

1) Attempt any three questions from Question No. 1 to 4.

Q. 1: Descriptive question on Unit-1	**=**	**10 Marks**
Q. 2: Descriptive question on Unit-2	**=**	**10 Marks**
Q. 3: Numerical Problems on Unit-1 & 2 (Any 2 out of 4) (On Basic Concepts& Section 234A, 234B & 234C)	**=**	**10 Marks**
Q. 4: Short Notes (Any 2 out of 4)	**=**	**10 Marks**

12. Format for SEE :

Subject: Costs for Decision Making and Activity Based Costing
Semester End Examination Question Paper Pattern: 30 Marks (2 Credits)

Instructions:

1. Attempt any three questions from Question No.1 to 4

Q. 1 Descriptive Type Question	**10 Marks**
Q.2 Descriptive Type Question	**10 Marks**
Q.3 Problem Type Question	**10 Marks**
Q.4 Short Notes (Any 2 out of 4)	**10 Marks**

13. Format for SEE:

Subject: Costing Techniques and Responsibility Accounting
Semester End Examination Question Paper Pattern: 60 Marks (4 Credits)

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 Descriptive Type Question	**15 Marks**
Q.3 Problem Type Question	**15 Marks**

Q.4	Problem Type Question	15 Marks
Q.5	Problem Type Question	15 Marks
Q.6	Short Notes (Any 2 out of 4)	10 Marks

14. Format for SEE :

Subject: Advanced Cost Accounting & Cost System

Semester End Examination Question Paper Pattern: 60 Marks (4 Credits)

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 Descriptive Type Question	15 Marks
Q.3 Problem Type Question	15 Marks
Q.4 Problem Type Question	15 Marks
Q.5 Problem Type Question	15 Marks
Q.6 Short Notes (Any 2 out of 4)	10 Marks

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FACULTY OF COMMERCE & MANAGEMENT - COMMERCE
Structure and Subject Codes for M.Com. as per NEP-2020
w.e.f. 2023-2024

Semester – I

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory (Compulsory)				
1.	60101	Management Accounting	4	Accountancy
2.	60102-A	Industrial Economics OR	4	Bus. Economics
	60102-B	Business Statistics OR	4	Statistics & Computer Application
	60102-C	Quantitative Applications	4	Statistics & Computer Application
Advanced Accounting & Taxation				
Major Mandatory				
3.	60103	Personal Income tax & Tax Planning	4	Accountancy
4.	60104	Direct Tax	2	Accountancy
Major Elective				
5.	60105	Advanced Accounting	4	Accountancy
Commercial Laws & Practices				
Major Mandatory				
6.	60106	Information Systems & E-Commerce Practices	4	Business Law
7.	60107	Labour Laws	2	Business Law
Major Elective				
8.	60108	Intellectual Property Laws	4	Business Law
Advanced Cost Accounting & Cost System				
Major Mandatory				
9.	60109	Advanced Cost Accounting & Cost Systems	4	Cost & Works Accounting

Sr. No.	Course Code	Subject	Credits	Name of BOS
10.	60110	Costs for Decision Making & Activity Based Costing	2	Cost & Works Accounting
Major Elective				
11.	60111	Costing Techniques and Responsibility Accounting	4	Cost & Works Accounting
Co-Operation & Rural Development				
Major Mandatory				
12.	60112	Cooperative Movement in India	4	Business Practices
13.	60113	Rural Infrastructure	2	Business Practices
Major Elective				
14.	60114	Organization of Cooperative Business	4	Business Practices
Business Practices & Environment				
Major Mandatory				
15.	60115	Organized Trades & Markets	4	Business Practices
16.	60116	Leadership and Organizational Behaviour	2	Business Practices
Major Elective				
17.	60117	Business Environment & Policy	4	Business Practices
Business Administration				
Major Mandatory				
18.	60118	Production & Operation Management	4	Bus. Administration
19.	60119	E-Commerce	2	Bus. Administration
Major Elective				
20.	60120	Financial Management	4	Bus. Administration
Advanced Banking & Finance				
Major Mandatory				

Sr. No.	Course Code	Subject	Credits	Name of BOS
21.	60121	Central Banking	4	Banking & Finance
22.	60122	Universal Banking	2	Banking & Finance
Major Elective				
23.	60123	Legal Framework of Banking	4	Banking & Finance
Advanced Marketing				
Major Mandatory				
24.	60124	Social Media Marketing	4	Marketing
25.	60125	Event management	2	Marketing
Major Elective				
26.	60126	Marketing Techniques	4	Marketing
Research Methodology (Compulsory)				
27.	60127	Research Methodology	4	Business Practices

Semester – II

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory (Compulsory)				
1.	60201	Financial Analysis & Control	4	Accountancy
2.	60202	Strategic Management	4	Bus. Administration
Advanced Accounting & Taxation				
Major Mandatory				
3.	60203	Business Tax Assessment & Planning	4	Accountancy
4.	60204	Indirect Tax	2	Accountancy
Major Elective				
5.	60205	Specialized Areas in Accounting	4	Accountancy
Commercial Laws & Practices				
Major Mandatory				
6.	60206	Laws Relating to Copyright & Design	4	Business Law
7.	60207	Law of Arbitration	2	Business Law
Major Elective				
8.	60208	E-Security & Cyber Laws	4	Business Law
Advanced Cost Accounting & Cost System				
Major Mandatory				
9.	60209	Application of Cost Accounting	4	Cost & Works Accounting
10.	60210	Variance Analysis & Interpretation	2	Cost & Works Accounting
Major Elective				
11.	60211	Cost Control & Cost System	4	Cost & Works Accounting
Co-Operation & Rural Development				

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory				
12.	60212	Management of Co-Operative Movement	4	Business Practices
13.	60213	Rural Entrepreneurship & Micro Finance	2	Business Practices
Major Elective				
14.	60214	International Cooperative Movement	4	Business Practices
Business Practices & Environment				
Major Mandatory				
15.	60215	Modern Business Practices	4	Business Practices
16.	60216	Business Laws & Ethics	2	Business Practices
Major Elective				
17.	60217	Business Environment Analysis	4	Business Practices
Business Administration				
Major Mandatory				
18.	60218	Business Ethics & Professional Values	4	Bus. Administration
19.	60219	Corporate Social Responsibility	2	Bus. Administration
Major Elective				
20.	60220	Elements of Knowledge Management	4	Bus. Administration
Advanced Banking & Finance				
Major Mandatory				
21.	60221	Banking Law & Practices	4	Banking & Finance
22.	60222	Banking Product & Services	2	Banking & Finance
Major Elective				
23.	60223	Monetary Policy	4	Banking & Finance

Sr. No.	Course Code	Subject	Credits	Name of BOS
Advanced Marketing				
Major Mandatory				
24.	60224	Customer Relationship Marketing & Retailing	4	Marketing
25.	60225	Branding	2	Marketing
Major Elective				
26.	60226	Service Marketing	4	Marketing
On the Job Training / Field Project (Compulsory)				
27.	60227-A	On the Job Training OR	4	Concerned Specialization
	60227-B	Field Project	4	Concerned Specialization

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M.COM

Semester - I

Syllabus

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: M. Com. in Advanced Accounting & Taxation
Program Code: M.Com.

Class: M. Com. SEM-I
Subject: Management Accounting

Name of the Program: M. Com.	Course Code: 60101	Name of the Department: Commerce

Class	Semester	Course Code	Course Name	No. of Lectures Per Week	Credits	Marks
M. Com.	I	60101	Management Accounting	5	4	100

Course Objectives:

- To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- Equip the students with the knowledge and skills of concepts, techniques of management accounting.
- Enhance skills of students regarding managerial decision-making.
- To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision-making in the business corporates.

Course Outcomes:

1) Students will understand importance of management accounting and functions of Management Accounting.
2) Students will understand various decision-making techniques of marginal costing and its application in modern business.
3) Product Pricing decision-making capacity of the students will be developed.
4) Learners can prepare various budgets independently

Unit	Title and Contents	No. of Lectures
1	**Introduction to Management Accounting (Theory)** **1.1 Introduction of Management Accounting** **1.2 Limitations of Financial Accounting** **1.3 Meaning, definition and evolution of Management Accounting** **1.4 Scope and functions of Management Accounting**	15

	1.5 Distinguish between Financial Accounting and Management Accounting 1.6 Distinguish between Cost Accounting and Management Accounting 1.7 Advantages and Limitations of Management Accounting 1.8 Study and analysis of Case Studies: 1.8.1 Parle G Case: History of Parle G and Success of the Century 1.8.2 Ford Accounts Payable Case: Business Process Reengineering	

2	Application of Marginal Costing Technique 2.1 Introduction of Marginal Costing 2.2 Comparison among Marginal Costing, Absorption Costing and Differential Costing 2.3 Features and Assumptions of Marginal Costing 2.4 Key Terms: Marginal Cost, Contribution, Profit-Volume Ratio, Break Even Point (BEP), Angle of Incidence, Margin of Safety, Cost-Volume-Profit Analysis 2.5 Advantages and Limitations of Marginal Costing 2.6 Break Even Analysis, Assumptions of Beak Even Analysis, Break Even Chart 2.7 Cost Volume Profit Analysis and its utility 2.8 Key factors / Limiting factors (Material, Labour, Plant Capacity, Sales) 2.9 Numerical Problems on various Key Terms of Marginal Costing, BEP, Cost-Volume-Profit Analysis and Key Factors	15
3	Budget and Budgetary Control 3.1 Introduction and Meaning of Budget, Forecast, Budgeting and Budgetary Control 3.2 Features of Budget 3.3 Objectives of Budgetary Control 3.4 Advantages and Limitation of Budgetary Control 3.5 Installation of Budgetary Control System 3.6 Classification of Budgets (According to Time, Function and Flexibility) 3.7 Zero Base Budgeting: Meaning, Process, Advantages & Limitations 3.8 Numerical problems on Flexible Budget and Functional Budgets	15
4	Pricing Decisions 4.1 Concept of Pricing 4.2 Objectives of Pricing 4.3 Types of Pricing 4.4 Factors affecting Pricing of Product 4.5 Methods of Product Pricing: Cost-Based Pricing (Marginal Cost / Variable Cost, Full Cost), Penetration Pricing, Skimming Pricing, Special Order Pricing, Return on Investment (ROI) Pricing 4.6 Numerical Problems on Marginal Cost / Variable Cost, Full Cost, Special Order Pricing only	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 Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Recommended Books: 1. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 4. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 5. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 6. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 7. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 8. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd. 9. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi 10. Accounting for Management, S. Ramanathan, Oxford University Press, 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 ICAI, ICSI, ICMA 14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary	
Scheme of Examination: 1. Internal Assessment: 40% 2. External Assessment: 60%	

Revised Syllabus (2023 Pattern as per NEP)Faculty: COMMERCE

Program Name: M. Com

Class: M. COM. PART I (SEM I)

Subject: Industrial Economics

Academic Year: 2023-2024

Name of the Program: **M.Com.**	Course Code 60102 - A	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures/ per week	Credits	Marks
M. Com. Part I	**I**	60102 A	**Industrial Economics**	**5**	**4**	**100**

Course Objectives:

1. To help the learners to understand the concepts of industrial economics.
2. To help the learners to acquire knowledge about the recent changes in industrial finance, measures to correct industrial imbalance.
3. To enable the students to identify the location of industries and the concepts associated therewith.
4. To make the learners aware of the industrial profile of Maharashtra.
5. To enable the students to apply and interpret the concepts of industrial economics.

Course Outcome:

1. Learners will be acquainted with the concepts of industrial economics
2. The learners will get exposed to recent changes in industrial finance, measures to correct industrial imbalance etc.
3. The students will identify the location of industries and the concepts associated therewith
4. The learners will be aware of the industrial profile of Maharashtra
5. The students will develop an ability to apply and interpret the concepts of industrial economics

Unit	Title and Contents	No. of Lectures
1	**Introduction to Industrial Economics** 1. Meaning, Nature and Scope of Industrial Economics 2. Need and Significance of Industrial Economics 3. Concept of Productivity and Efficiency 4. Concept of Composition and Growth - Structural Transformation of Public Sector Industries and Private Sector Industries 5. Classification of Industries after 1991 6. Role of Agro Industries after 1991 7. Changing Role of Public Sector and Private Sector Industries and their Problems. 8. Industrial Combinations- Causes, Mergers, Amalgamation and Acquisition	15
2	**Industrial Location and Regional Development** 1. Factors Affecting Location of Industries 2. Theories of Industrial Location – a) Alfred Weber's Theory b) Sergeant Florence Theory c) Matrix Theory of Industrial Location 3. Industrial Imbalance – a) Need for Balanced Regional Development b) Causes of Industrial Imbalance c) Measures for Solving Industrial Imbalance 4. Hirschman Theory of Unbalanced Growth **5.** Regional Industrial Imbalance in India- **a)** Extent of Regional Industrial Imbalance **b)** Government Policy for Balanced Regional Industrial Development.	15
3	**3. Industrial Finance and Policy** 1. Sources of Industrial Finance- 1. Types of Internal Sources of Finance 2. Types of External Sources of Finance 2. Institutional Finance- Role and Contribution of IDBI, SFCs, SIDBI, NABARD and EXIM Bank 3. Foreign Capital- 1. Institutional Foreign Capital- International Development Agency (IDA), International Financial Corporation (IFC), Asian Development Bank (ADB), BRICS Bank 2. External Commercial Borrowings- American Depositary Receipt (ADR), Global Depositary Receipt (GDR) 4. Recent Trends in Financing Large Scale Industries 5. Recent Trends in Financing MSMEs (MUDRA, Startup Loan, Crowd Funding)	15

4	**4. Major Industries in Maharashtra: Working, Problems and Progress** 1. Pharmaceutical Industries 2. Petrochemical and Chemical Industries 3. Electronics Industries 4. Software Industries 5. Cooperative Industries 6. Agro Based and Forest Industries 7. Food Processing Industries 8. Construction Industries	**15**

Teaching Methodologies:	1. Class Room Lectures. 2. Expert Sessions. 3. Industrial Visits 4. Open Book Test 5. Library Assignment. 6. Assignments & Presentations 7. Case Studies.
Internship for Students if any: Not Applicable	

Suggested Reference Books:

1. Ahluwalla. I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi.
2. Barthwal. R. R. (2021), Industrial Economics (4th Edition), Wiley Eastern Ltd., New Delhi.
3. Cherunilam. F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai.
4. Mishra M. (2022), Industrial Economics, Kunal Book, New Delhi
5. Desai. B. (1991), Industrial Economy in India, (3rd Edition), Himalayan Publishing House, Mumbai.
6. Divine, P.J. and R.M. Jones et al. (1976), An Introduction to Industrial Economics, George Allen and Unwin Ltd., London.
7. Kar S. and et. al. (2015), Industrial and Labour Economics, Springer India
8. Mani N (2022), Industrial Economics, New Century Publications, New Delhi
9. Singh A. K. and Kanaujiya K. S. (2022), Rural Industrialization: Challenges and Opportunities , Kunal Book, New Delhi
10. Rajesh Kumar R (2021) Industrial Economics and Foreign Trade, Jyothis Publishers, Ernakulam, Kerala
11. Sabade B.R (2009), Industrial Development of Maharashtra, Mahratta Chamber of Commerce and Industries, Pune
12. Industrial Maharashtra: Facts, Figures and Opportunities, (2007), Maharashtra Economic Development Council, Maharashtra, Mumbai
13. Mungekar B. (2003), The Economy of Maharashtra- Changing Structure and Emerging Issues, Dr. Ambedkar Institute of Social and Economic Change, Mumbai
14. Mahajan D. J. (2017), Industrial Economy: A Macro Study of Maharashtra, Indian Books and Periodicals, New Delhi
15. Vishwanathan R. (2016), Industrial Finance, Laxmi Publication, Chennai
16.Khan M. Y. (1982), Industrial Finance, Tata McGraw Hill Publication, Mumbai

Revised Syllabus (2023 Pattern as per NEP) Faculty: COMMERCE

Program Name: M. Com.

Class: M. COM. PART I (SEM I)

Subject: Business Statistics

Academic Year: 2023 – 2024

Name of the Program: M. Com.	Course Code: 60102 B	Name of the Department: Commerce

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M. COM. PART I	I	**60102 B**	Business Statistics	05	04	100

Course Objectives:

1. To make students understand the concept of Sampling and Data collection.
2. To make students understand the role of statistics in business.
3. To make students understand the applicability of various statistical tools and tests.
4. To teach the utility / Practical use of Business Statistics.

Course Outcomes: After successful completion of this course student

1. Can understand the difference between Sampling and Non – Sampling
2. Can apply various statistical tools to fit the data.
3. Can use index numbers to formulate price policies
4. Can understand maximum concepts of Business Statistics and give applications of it.

Unit	Title and Contents	No. of Lectures
1	Sampling and Non Sampling: - 1.1] Types of Sampling with example 1.2] Difference between Sampling and Non – Sampling 1.3] Errors in Sampling with an Examples 1.4] Steps for Minimizing Errors 1.5] Non – Sampling Errors: Definition and examples 1.6] Types of Non – Sampling Errors with an examples 1.7] Sampling Distribution	**15**
2	Parametric and Non Parametric Tests: - 2.1] T – Test and its examples 2.2] 2 – Sample T – Test and its examples 2.3] Difference between T – Test and 2 – Sample T – Test 2.4] Chi – Square Test and its example 2.5] Limitations of Chi – Square Test 2.6] F – Test and Analysis of Variance (**ANOVA**)	**15**

3	Index Number: - 3.1] Definition and types of index numbers 3.2] Problems in constructions of Index Numbers 3.3] Uses of Index Numbers 3.4] Methods of Constructing Index Numbers 3.5] Applications of Index Numbers	**15**
4	Applications of Microsoft Excel to Business Statistics: - 4.1] Finding Mean, Mode and Median of given data 4.2] Finding of Variance, Standard Deviation of given data 4.3] Drawing Pie chart, Bar diagram using Excel 4.4] Drawing 3 – D maps using Excel 4.5] Chi – Square Test using Excel 4.6]Statistical Testing using Excel	**15**

Teaching Methodology	1. Class Room Lectures. 2. Guest Lectures 3. Group Discussion 4. Assignments & Presentation 5. Use of Microsoft Excel
Internship for Students: Not Applicable	
Reference Books (Suggested): 1. Statistics for Business and Economics: by Hooda R.P (Publisher – Vikas Publishing, New Delhi) 2. Statistics for Management: by Richard I. Levin and David S. Rubin (Publisher – Prentice Hall India) 3. Statistics: Theory, Methods and Application: by D. C. Sancheti, V. K. Kapoor (Publisher – S Chand and Sons, New Delhi) 4. Comprehensive Statistical Method – P. N. Arora, Sumeet Arora, S. Arora (Publisher – S. Chand Publishing, New Delhi) 5. Statistics using Excel Succinctly by Charles Zaiontz (Publisher – Syncfusion Technology Resource Portal)	
Scheme of Examination: [I] Internal Assessment: 40 % [II] Semester End Exam: 60 %	

Note: There will be Separate Passing (40% Passing) for each CIE and SEE

Revised Syllabus (2023 Pattern as per NEP) Faculty: COMMERCE

Program Name: M. Com.

M. Com. PART – I (SEM-1)

Subject: Quantitative Applications

Academic Year: 2023-2024

Name of the Program: M. Com.	Course Code: 60102 C	Name of the Department: Commerce

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M. COM. PART I	I	60102 C	Quantitative Applications	05	04	100

Course Objectives:

1. To gain the knowledge of basic statistical tools and techniques.
2. To inculcate an attitude of inquiry, logical thinking about statistical quantitative techniques among students.
3. To prepare students to understand the art of applying statistical tools and techniques.
4. To develop skills of solving real life business problems using statistical tools among students.
5. To prepare students to solve business decision problems using statistical tools and techniques.
6. To prepare students with statistical quality control techniques to monitor quality of business products.

Course Outcomes:

Upon completion of this course, the student will be able to:

1. Solve the quantitative problems using basic statistical tools and techniques.
2. Make business process analysis.
3. Solve Business decision problems.
4. Monitor quality of business products.
5. Prepare a business report using statistical tools and techniques.

Unit	Title and Contents	No. of Lectures
I	**A. Introduction to Statistics and Business Analytics** 1. Basic Statistical Concepts – Statistics, Population, Census, Sample, Descriptive Statistics, Inferential Statistics, Parameter, Statistic, Variable, Measurement, Data 2. Data Measurement – Levels of data (Nominal, Ordinal, Interval and Ratio), 3. Introduction to Business Analytics – Big data, Business Analytics, Categories of Business Analytics, Data Mining, Data Visualization **B. Visualizing Data with Charts and Graphs**	**15**

	1. Frequency Distributions – Class Midpoint, Relative Frequency, Cumulative Frequency, 2. Quantitative Data Graphs – Histograms, Frequency Polygons, Frequency Curves, Ogives, Dot plots, Stem and Leaf Plots 3. Qualitative Data Graphs – Pie Charts, Bar Graphs, Pareto Charts, 4. Charts and Graphs for Two Variables – Cross Tabulation, Scatter Plots, 5. Visualizing Time-Series Data	
II	**Descriptive Statistics** 1. Measures of Central Tendency – Mode, Median, Mean, Percentile, Quartiles 2. Measures of Variability – Range, Coefficient of Range, Interquartile range, Variance, Standard Deviation, Coefficient of Variation 3. Measures of Shape – Skewness, Box-and-Whisker Plots and Five-Number Summary, 4. Business Analytics Using Descriptive Statistics	**15**
III	**Statistical Quality Control** 1. Introduction to Quality Control – Meaning of Quality Control, Chance and assignable Causes of variation, Uses of SQC, Total Quality Management, Six Sigma, Design for Six Sigma, Lean Manufacturing, Some Important Quality Concepts (Benchmarking, Just-in-Time Inventory Systems, Reengineering, Poka-Yoke, Value Stream Mapping, Kaizen Event, Quality and Business Analytics,) 2. Process Analysis – Flowcharts, Pareto Analysis, Cause-and-Effect (Fishbone) Diagrams, Control Charts, Check Sheets or Checklists, Histogram, Scatter Chart or Scatter Diagram 3. Control Charts – Control limits, Specification limits, Tolerance limits Process and product control, Control charts for mean, range, p-Chart, c-Chart, Interpreting Control Charts Process Capability study, Interpretation of capability index cp and cpk	**15**

IV	**Decision Analysis** 1. The Decision Table and Decision-making Under Certainty – Acts/Decision Alternatives, States of nature, Decision Table/Pay off, Regret 2. Decision-making Under Uncertainty - Maximax Criterion, Maximin Criterion, Hurwicz Criterion, Minimax Regret, Laplace Criterion 3. Decision-making Under Risk – Decision Trees, Expected Opportunity Loss (EOL) Criterion, Expected Monetary Value (EMV) Criterion, Expected Value of Perfect Information, Utility	**15**

Teaching Methodology	1. Classroom Lectures. 2. Guest Lectures 3. Group Discussion 4. Assignments & Presentation
Internship for Students: Not Applicable	

Textbooks:

1. Ken Black, Business Statistics: For Contemporary Decision Making, John Wiley & Sons, Inc. (7th Edition and 10th Edition),
2. Kanti Swaroop, P. K. Gupta and Man Mohan, Operations Research, Sultan Chand and Sons, New Delhi.

Reference Books:

1. S. C. Gupta, Fundamentals of Statistics, Himalya Publishing, New Delhi.
2. S. P. Gupta and M. P. Gupta, Business Statistics, Sultan Chand and Sons, New Delhi.
3. S. C. Gupta and Indra Gupta, Business Statistics, Himalya Publishing, New Delhi.
4. N. D. Vohra and Hitesh Arora, Quantitative Techniques in Management, Mc-Graw Hill Education, New Delhi.
5. D. S. Hira and P. K. Gupta, Operations Research, Sultan Chand and Sons, New Delhi.

Revised Syllabus (2023 Pattern as per NEP) Faculty: COMMERCE

Program Name: M. Com.

M. Com. PART – I (SEM-1)

Subject: Research Methodology (Compulsory)

Name of the Program: **M. Com.**	Course Code: 60127	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures per week	Credits	Marks
M. COM. PART I	**I**	60127	Research Methodology	**5**	**4**	**100**

Course Objectives:

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

Course Outcomes:

1. Students will understand research process and can explore various ethical issues and modern practices in research.
2. Students will gain fundamental knowledge about Methods of Data Collection and formulating questionnaire. They will understand the process of Analysis and Interpretation of data.
3. Students will grasp knowledge on developing the most appropriate methodology for their research studies
4. Students will develop knowledge on how to write a research report by using different research methods and techniques.

Unit	Title and contents	No of Lectures
1	**Introduction to Business Research** 1. Introduction. Definition, Objectives, Significance & Types of Research 2. Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology. 3. Ethics and Modern practices in Research: Ethical Issues in Research – Plagiarism. 4. Role of Computer in Research, Application of Statistical software-. Introduction to SPSS	**15**
2	**Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling** 2.1 **Research Problem:** Defining the Research Problem, Techniques involved in Defining Research Problem **2.2 Review of Literature** **2.3 Hypotheses:** Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis **2.4 Research Design:** Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design **2.5 Sampling:** Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & Non-probability, Sampling Errors	**15**
3	**Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection:** **3.1 Primary Data**: Methods of Data Collection, Merits & Demerits **3.2 Secondary Data**: Internal & External Sources of Data Collection Factors influencing choice of method of data collection **3.3** Designing of a questionnaire – Meaning, types of questionnaires, Stages in questionnaire designing, Essentials of a good questionnaire. **3.4 Measurement Scaling:** Meaning & Types of Measurement Scale, Classification of Scales **3.5 Processing of Data:** Editing, Coding, Classification & Tabulation. **3.6 Analysis & Interpretation of Data:** Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data	**15**
4	**Research Report and Mode of Citation & Bibliography:** 1. **Research Report:** Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report 2. **Mode of Citation & Bibliography:** Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes 3. Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries	**15**

Teaching Methodology:	• Class Room Lectures. • Problems solving • Guest Lectures. • Visiting to various Companies. • Group Discussion, Debates • Assignments & Presentation • Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable	
Suggested Reference Books: 1 Research Methodology-Methods & Techniques C. R. Kothari New Age International Publishers 2. Research Methodology Dipak Kumar Bhattacharyya Excel Books 3. Research Methodology-Methods & Techniques Anil Kumar Gupta Value Education of India 4. Methodology & Techniques of Social Research, P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas Himalaya Publishing House 5. Business Research Methods, Donald R. Cooper & Pamela S. Schindler Tata McGraw- Hill Edition 6. Investigating the Social World-The Process and Practice of Research Russell K. Schutt Sage Publication 7. Business Research Methods Alan Bryman & Emma Bell Oxford University Press	

P.T.O.

M.COM.
ADVANCED ACCOUNTING & TAXATION

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: M. Com in Advanced Accounting & Taxation
Program Code: M.Com.

Class: M. Com. SEM-I
Subject: Personal Income Tax and Tax Planning

Academic Year: 2023-24

Name of the Program: M. Com.	Course Code 60103	Name of the Department: Commerce

Class	Semester	Course Code	Course Name 60103	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. Com.	I	60103	Personal Income Tax and Tax Planning	5	4	100

Course Objectives:

- To understand the provisions of residential status of individual assessee
- To learn various forms of ITR and other forms
- To understand Tax Planning and deductions under Chapter VI
- To study of clubbing income and computation of individual's taxable income and tax liability under different tax regime.

Course Outcomes:

After completion of the course, learners would be able to:

- Determine the residential status of individual, and learn various forms of ITR and e-filing of Income Tax Return
- Learn computation of income under different heads of incomes
- Make Tax Planning and learn deductions under Chapter VI
- Learn clubbing income and compute individual's taxable income and tax liability under different tax regime

Unit	Title and Contents	No. of Lectures
1	Residential Status of Individual, ITR and Other Forms:	15

	1.1 Relevance of residential status and general norms of residential status 1.2 Residential status of an individual 1.3 ITR Forms under Income Tax (ITR 1-7, Form 16, Form 16A, 15H, 15G, Form 26AS, Annual Information System (AIS), Tax Payers Information Summary (TIS) 1.4 E-Filing of Income Tax Return	
2	Heads of Income: 2.1 Income from Salary 2.2 Income from House Property 2.3 Profit or Gains from Business or Profession 2.4 Income from Capital Gains 2.5 Income from Other Sources	15
3	Tax Planning and Deductions under Chapter VIA to Individual Assessee: 3.1 Brief Concept: Tax planning / avoidance / evasion 3.2 Distinction between the Tax Avoidance and Tax Evasion 3.3 Distinction between Tax Planning and Tax Management 3.4 Hints for tax planning of salaried employee 3.5 Deductions from Gross Total Income under Chapter VIA to Individual Assessee	15
4	Clubbing of Income and Computation of Total Taxable Income and Tax Liability of Individual: 4.1 Income of other persons included in Assessee's total income (Clubbing of Income) 4.2 Computation of Taxable Income and Tax Liability of Individual under Old and Alternate Tax Regimes	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 Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Suggested Reference Books: 1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi	

2. Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxmann Publication (P) Ltd., New Delhi 3. Constitution of India 4. Bare Act: Income Tax Act 1961 5. Direct Taxes Ready Reckoner by Dr. Vinod K. Singhania, Taxmann Publication (P) Ltd., New Delhi 6. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House 7. Study Materials of ICAI, ICSI, ICMA 8. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
Scheme of Examination: 1. Internal Assessment: 40% 2. External Assessment: 60%

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: M. Com in Advanced Accounting & Taxation
Program Code: M.Com.

Class: M. Com. SEM-I
Subject: Direct Tax

Academic Year: 2023-24

Name of the Program: M. Com.	Course Code 60104	Name of the Department: Commerce

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. Com.	I	60104	Direct Tax	30	2	50

Course Objectives:

- To understand the Constitutional provisions for levy of Tax in India.
- To learn basic concepts of Income Tax Act 1961.
- To learn the old tax regime and alternative tax regime.
- To learn the provision pertaining to ICDS, payments of advance tax and interest penalty.

Course Outcomes:

After completion of this course, learners would be able to:

- Understand Tax System in India and Constitutional provisions for enactment of Taxation Laws
- Interpret various basic terms / concepts of Income Tax Act 1961
- Differentiate old tax regime and alternative tax regime
- Understand procedure of ICDS, payments of advance tax and interest penalty

Unit	Title and Contents	No. of Lectures
1	**Basic Concepts and ICDS:** **1.1 Money Bill and Finance Bill: Meaning and its Constitutional Provisions.** **1.2 Introduction of Tax, Types of Taxes and difference between Direct Tax and Indirect Tax.** **1.3 Features of Income Tax Act 1961.** **1.4 Basic Concepts of Income Tax:**	15

	1.4.1 Assessment Year 1.4.2 Previous Year and Uniform Previous Year 1.4.3 Person 1.4.4 Assessee 1.4.5 Income 1.4.6 Charge of Income Tax 1.4.7 Gross Total Income 1.4.8 Agricultural Income 1.4.9 Assessment 1.4.10 Capital Expenditure and Revenue Expenditure 1.4.11 Capital Income and Revenue Income 1.5 Difference between exemption and deduction 1.6 Methods of Accounting 1.7 Introduction of Income Computation and Disclosure Standards (ICDS) 1.8 Problems on Basic Concepts	
2	Tax Regime and Advance Payment of Tax: 2.1 Rate of Income Tax under Old Tax Regime 2.2 Rates of Income Tax under Alternative Tax Regime 2.3 Conditions and restriction under Alternative Tax Regime 2.4 Exemptions and deductions disallowed under the Alternative Tax Regime 2.5 Exemptions and deductions allowed under the Alternative Tax Regime 2.6 Advance payment of tax 2.7 Interest payable by the Assessee under section 234A, 234B, and 234C 2.8 Problems on under section 234A, 234B, and 234C	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 Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Suggested Reference Books: 1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi	

2. Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxmann Publication (P) Ltd., New Delhi 3. Constitution of India 4. Bare Act: Income Tax Act 1961 5. Direct Taxes Ready Reckoner by Dr. Vinod K. Singhania, Taxmann Publication (P) Ltd., New Delhi 6. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House 7. Study Materials of ICAI, ICSI, ICMA 8. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
Scheme of Examination: 1. Internal Assessment: 40% 2. External Assessment: 60%

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: M. Com. in Advanced Accounting & Taxation
Program Code: M.Com.

Class: M. Com. SEM-I
Subject: Advanced Accounting

Academic Year: 2023-24

Name of the Program: M. Com.	Course Code 60105	Name of the Department: Commerce

Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. Com.	I	60105	Advanced Accounting	5	4	100

Course Objectives:

- To understand the application of IND – AS, IFRS for companies
- To learn treatment of Accounting for Price Level Changes
- To study of accounting treatment of the preparation of consolidated statements
- To learn the incorporation of Statement of Accounts of Foreign Branch into Head Office Statement of Accounts.

Course Outcomes:

After completion of the course, learners would be able to:

- Inculcate knowledge of AS, Ind AS, IFRS, BRSR and IR.
- Prepare consolidated financial statements of Holding Company and its subsidiary.
- Understand and present the realistic view of the company's profitability with the help of Price Level Accounting.
- Incorporate the Financial Statements of Foreign Branch into Financial Statements of Head Office.

Unit	Title and Contents	No. of Lectures
1	**Introduction, Accounting Principles and Reporting:** **1.1 Need for Accounting** **1.2 Development of Accounting and Accounting as Information System** **1.3 Bases or Methods Accounting**	15

	1.4 Qualitative characteristics of Accounting Information System 1.5 Meaning of Branches of Accounting (Financial, Cost, Management, Environmental, Human Resource, Inflation etc.) 1.6 Accounting Principles (Concepts and Conventions) and US GAAP 1.7 Rules of Accounting (Traditional Approach Vs. Modern Approach) 1.8 IFRS (History & Structure, Objectives of IASB, Meaning of IFRS, Scope of IFRS, Assumptions of IFRS, IFRS around the world, IFRS Main Financial Statements) 1.9 IFRS-Convergence in India & Ind AS (Meaning of Ind AS, Applications of AS and Ind AS, Difference between AS and Ind AS) 1.10 Business Responsibility and Sustainability Reporting (BRSR) 1.11 Integrated Reporting: Aspects of Integrated Reporting, Financial Reporting Vs Integrated Reporting	
2	Accounting for Price Level Changes: 2.1 Introduction 2.2 Price Level Accounting 2.3 Inflation Accounting 2.4 Limitations of Conventional Financial Statements 2.5 Methods of Accounting for changing prices 2.5.1 Current / General Purchasing Power Method (CPP / GPP) 2.5.2 Current Cost Accounting Method (CCA) 2.5.3 Hybrid Method (A mixture of CPP and CCA) 2.6 India and Price Level Accounting 2.7 Numerical Problems on CPP and CCA Method)	15
3.	Holding Companies 3.1 Definition of Holding and Subsidiary Companies 3.2 Advantages and Disadvantages of Holding Companies 3.3 Ind AS 27: Consolidated and Separate Financial Statements 3.4 Preparation of Consolidated Balance Sheets (As per Schedule III of The Companies Act 2013) 3.4.1 Capital Profits & Revenue Profits 3.4.2 Goodwill / Capital Reserve 3.4.3 Non-Controlling Interest (Minority) 3.4.4 Mutual Owings (Inter Company) 3.4.5 Controlling Interest acquired during the course of the year 3.4.6 Treatment relating to preference shares of the subsidiary 3.4.7 Unrealized Profits	15

	3.4.8 Bonus Shares 3.4.9 Dividend from subsidiary company out of pre and post-acquisition profits 3.4.10 Proposed Dividend	
4	Branch Accounts 4.1 Introduction to Branch 4.2 Classification of Branches 4.3 Foreign Branch 4.4 AS-11: The effects of changes in foreign exchange rates 4.5 Ind AS-21: Effects of Changes in Foreign Exchange Rates 4.6 Difference between AS-11 and Ind AS-21 4.7 Numerical problems on Foreign Branch	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 Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	

Suggested Reference Books:

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. Study Materials of ICAI, ICSI, ICMA 15. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
Scheme of Examination: 1. Internal Assessment: 40% 2. External Assessment: 60%

M.COM.
COMMERCIAL LAW & PRACTICES

Revised syllabus for M. Com. Course (CBCS)

Commercial Law and Practices

M.Com. Sem-I

Name of the Program: M. Com.	Course Code: 60106	Name of the Department: Commerce

Class	Semester	Course Code	Course Name /Subject	No. of Lectures per week	Credits	Marks
M.Com.	Semester - I	60106	Information System and E-Commerce Practices	05	04	100

- **Objectives of the Course:**
  a. To help students understand the concept and application of Information System
  b. To help students understand the concept and application of E-Commerce
  c. To make students understand the Data Management System and Electronic Data Interchange
  d. To make students understand the Payment Process of E-Commerce
  e. To provide information to students regarding difference E-Commerce applications
- **Course Outcome:**
  a) Students will understand the concept of Information System
  b) Students will understand the process and working of Information System
  c) Students will understand the how E-Commerce works and operates
  d) Students will know the various applications of E-Commerce

Unit No.	Title and Contents	No. of Lectures
1.	**Introduction to Information Systems** 1.1Introduction to Information Systems 1.2 Business applications, and its benefits, 1.3 Functional and cross-functional Information Systems 1.4 Transaction Processing Systems, 1.5 Electronic Data Interchange, 1.6 On-Line Analytical Processing, 1.7 Management Information Systems, 1.8 Decision Support Systems, 1.9 Executive Information Systems, Executive Support Systems, Enterprise applications 1.10 Supply Chain Management Systems 1.11Customer Relationship Management Systems.	15
2.	**Database Management System and Electronic Data Interchange** 2.1Concept of Database 2.2Centralized and distributed Database Systems, 2.3 Planning, and designing of Information Systems: 2.4 System Flow Charts, 2.5 Traditional System Development Life Cycle, 2.6 Modern System Development Methods, 2.7 Implementing Information Systems as planned organizational change. 2.8 Electronic Data Interchange (EDI) 2.9 Applications 2.10 Security and Privacy Issues 2.11 Software Implementations 2.12 Value Added Networks Internal Information System – Workflow Automation and Coordination – Customization	15

3.	**Introduction to E-Commerce** 3.1 Concept of E-commerce 3.2 Digital Markets and Digital Goods 3.3 Advantages and disadvantages of transacting online 3.4 Types of E-commerce and M-commerce, 3.5 E-commerce business models 3.6 B2B,B2C,C3G,B2G and G2B,B2B applications 3.7 Benefits of E-Commerce to Business 3.8 Drivers of E-Commerce 3.9 Present Scenario of E-Commerce 3.10 Consumer Interaction with E-Commerce 3.11 Business of E-Commerce	15
4.	**E-Commerce Supporting functions** 4.1Purchase and sale Procedures 4.2Supply Chain management, 4.3 Value Chains in E-Commerce. 4.4Electronic Payment Systems, 4.5 Authentication of payment, 4.6 Mode of Payments E-Commerce 4.7 Security and Security Requirements. 4.8 SecurityMechanisms-Encryption, Digital Signature, E-Certificate, Secure electronic transaction protocol. 4.9 Problems in Taxing of E-Commerce	15

- **Teaching Methodology:**
  - ❖ Class Room Lectures
  - ❖ Gust Lectures
  - ❖ Visiting to various Companies
  - ❖ Group Discussion, Debates
  - ❖ Assignments and Presentation

References: -

1. E-commerce – Devid Whiteley- McGraw Hill
2. E-commerce – P.Joseph- PHI
3. E-commerce – The cutting edge of business – K.Bajaj and Nog TMH
4.System Analysis, Design and Introduction to Software Engineering – S.Parthasarathy, B.W.Khalkar
5.Text book on Intellectual property rights – N.K. Acharya, Asia Law House
6.Guide to Cyber Laws – B y Rohnay D. Ryder[Wadhwa, Nagpur]
7. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.

Subject: - Labour laws

Class	Semester	Course Code	Course Name /Subject	No. of Lectures	Credits	Marks
M.Com.	Semester - I	60107	Labour laws	30	02	50

- **Course Objectives:**
  1. To introduce the concept of Labour Law.
  2. To understand the nature and applicability of labour laws
  3. To understand the labour law in India.

- **Course Outcome:**
  1. Students will understand the concept of Labour laws.
  2. Students will know how labour law works in India.
  3. Students will understand the different laws applicable in India

Labour laws

Unit No.	Title and Contents	No. of Lectures
1.	Introduction to Labour Law 1.1The concept of labour law in India 1.2 Objectives and Principles of Labour Laws 1.3Labour Policy in India 1.4 Development of Labour Law in India 1.5 International Labour law and their reference in India	15

2.	Understanding Different Laws 2.1 Law relating to Wages and Monetary Benefits 2.2 Law relating to Social Security and Safety Means 2.3 Law Relating to Industrial Relations 2.4 Law Relating to Trade Union and Labour Welfare	15

Teaching Methodology:

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

Scheme of Examination:

- Internal Assessment (CIE) : 20 Marks
- Semester End Examination (SEE) : 30 Marks

- Recommended Readings:

1) Avtar Singh and Harpreet Kaur, Introduction to Labour and Industrial Law, LexisNexis
2) G.M. Kothari, How to Conduct and Defend Disciplinary Inquiry and Cases, Eastern Book Company
3) H.L. Kumar, Law Relating to Disciplinary Proceedings in Industries, Universal Publishing Co. Pvt. Ltd
4) P.L. Malik, Handbook of Labour and Industrial Law, Eastern Book Company
5) S.D. Puri and Sandeep Puri, Treatise on the Contract Labour (Regulation and Abolition)Act, 1970, Snow White Publications.
6) S.K. Puri, Labour and Industrial Law, Allahabad Law Agency
7) S.N. Mishra, Labour and Industrial Laws, Central Law Publications
8) S.P. Jain, Industrial and Labour Laws, Dhanpat Rrai &Co.
9) Taxmann's Labour Law 10) V.G. Goswami, Labour and Industrial Laws, Central Law Agency

Subject: - Intellectual Property Laws

Class	Semester	Course Code	Course Name /Subject	No. of Lectures per week	Credits	Marks
M.Com.	Semester - I	60108	Intellectual Property Laws	05	04	100

- **Objectives of the Course:**
  1. To introduce fundamental aspects of Intellectual Property Rights which plays a major role in development and management of innovative projects in industries
  2. To disseminate / provide knowledge about patterns, copy rights and trade marks
  3. To make students aware of the recent trends in IPR and government steps in fostering IPR

Course Outcome:

a) Students will understand the concept of IPR its need and importance
b) Students will know how one can register for IPR and create an influence on creativity of individuals
c) Students will understand the difference between Patents, Copy rights and Trade marks
d) Student will also understand the legal effects of IP infringements.

Intellectual Property Law

Unit	Title and Contents	Lectures
1	Introduction of Intellectual Property and Law 1.1 Historical evolution of IPR protection patent, copy right, trade make, Design, GI, Plant Varieties, bio- diversity, layout designs of Genetic Resources, Trade Secrets 1.2 IPR in India Genesis and Development 1.3 1.3 IPR and International Conventions: Paris Convention, Berne Convention, Lisbon and Madrid Agreement, TRIPS Agreement	15
2	Law Relating to Patents 2.1 Objectives of Patent Laws 2.2 Elements of Patentability, Novelty and Non obviousness 2.3 Subject Matter of Patent 2.4 Procedure for filing 2.5 Registration Procedures 2.6 Rights and Duties of Patentee 2.7 Assignment and License 2.8 Restoration and lapsed patent 2.9 Surrender and Revocation of Patents 2.10 Infringement, Remedies and Penalties 2.11 Patent Office and Appellate Board	15
3	Copy Rights 3.1 Nature of Copy rights 3.2 Subject Matter of Copy Right, Original literary, dramatic musical/artistic work, cinematography films and sound recording 3.3 Registration Procedure, Terms of Protection, Ownership of Copy Right 3.4 Assignment and license of Copy Right 3.5 Infringement, Remedies and Penalties 3.6 Distinction between Related Rights and Copy Rights	10
4	Trade Marks	10

	4.1 Concept of Trade Marks, Different Kinds of Trade Marks[brand names, logos, signature and symbols] 4.2 Registration of Trade Marks, Non Registered Trade Marks 4.3 Rights of holder and Assignment and licensing of trade marks, Infringement Remedies and Penalties, Trade Marks Registry and Appellate Board	
5	Contemporary Issues in IPR 5.1 IPR and E-Commerce 5.2 IPR and Competition Law 5.3 IPR and Sustainable Development	10

References:-

1. Intellectual Property Law – P. Narayan, Eastern Law House.
2. Text book on Intellectual Property Rights. – N.K. Acharya , Asia Law House, Hyderabad.
3. Law Relating to Intellectual Property – Dr. B.L. Waderha, Universal Law Publishing Co.
4. Intellectual Property Rights, (2011), - Dr. Sreenivasulu N. S., Regal Publications, New Delhi – 7.
5. Intellectual Property Law in India (2006) – Justice P. S. Narayana, Goigia Law Agency, Hyderabad.
6. Universal's "Intellectual Property Laws" (Bare Acts) Universal Law Publishing Co. Pvt. Ltd.
7. Law of Intellectual Property - Dr. S. R. Mynei – Asia Law House, Hyderabad (2011).
8. Intellectual Property Rights – Heritage, Science & Society Under International Treaties, A. Subbian Deep & Deep Publications Pvt. Ltd., New Delhi (2007)
9. Intellectual Property Laws—Bextly & Sherman, Asia Law House

- **Teaching Methodology:**
  - ❖ Class Room Lectures
  - ❖ Gust Lectures
  - ❖ Visiting to various Companies
  - ❖ Group Discussion, Debates
  - ❖ Assignments and Presentation

Scheme of Examination:

- ❖ Internal Assessment (CIE) : 40 Marks
- ❖ Semester End Examination (SEE) : 60 Marks

M.COM.
Cost & Works Accounting

Revised Syllabus (2023 Pattern as per NEP) Faculty: COMMERCE
Class: M. COM. PART I (SEM I) Paper-I
M.Com. Advanced Cost Accounting & Cost System
Subject: Advanced Cost Accounting
Academic Year: 2023-2024

Name of the Program: M.Com.	Course Code: 60109	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures per week	Credits	Marks
M. COM. PART I	**I**	60109	**Advanced Cost Accounting & Cost Systems**	**5**	**4**	**100**

Course Objectives:

1. To familiarize students with the various elements of cost, cost classification and relationship amongst cost accounting, financial accounting and Management accounting.
2. To expose students to understand the applicability of various Cost Accounting Standards in the elements of costs.
3. To know the application of cost accounting in calculation of material, labour and overhead costs along with their Cost Accounting treatment.
4. To know various cost ledgers and statements under non-integral accounting system.

Course Outcomes:

1. Students will understand objectives of Cost Accounting along with relationship of Cost Accounting with Financial Accounting and Management Accounting.
2. Students will be able to understand preface and objectives of Cost Accounting Standards.
3. Students will be able to learn Cost Accounting treatment to Material Cost, Employee Cost and Overheads as per as per Cost Accounting Standards.
4. Students will understand non-integrated accounting system which includes preparation of journal entries, ledgers, treatment for specific items mentioned in the syllabus.

5. Students will be able to understand need to reconcile Cost and Financial Accounts along with reasons for disagreement.

Unit	Title and contents	No of Lectures
1	**Basic Cost Concepts and Material Cost Control (CAS –1 & 6)** 1. Meaning, Definitions, and objectives of Cost Accounting 2. Relationship among Cost Accounting, Financial Accounting & Management Accounting. 3. Cost Classification (theory only) - Meaning, important characteristics and examples of each following costs: **a)** According to elements (material, wages, expenses), **b)** According to functions or operations (Product Cost, Administration Cost, Selling Cost, Distribution Cost, Research & Development Cost), **c)** According to nature or behaviour (Fixed Cost, Variable Cost, Semi-variable Cost), **d)** According to Controllability (Controllable Cost, Uncontrollable Cost), **e)** According to direct & Indirect Cost, **f)** According to normality (Normal cost, abnormal cost), **g)** According to time (Historical Cost and Predetermined Cost), **h)** Classification of Costs for Decision Making (Marginal Cost, Differential or incremental Costs, Opportunity Cost, Out-of-Pocket Costs, Replacement Cost, Imputed Costs, Sunk Cost Committed Cost. 4. Preparation of Cost Sheet. 5. Material Cost Control – Concept of Material Cost and Material control, Objectives of Material Management, Material Purchasing Procedure, Inventory or Material Control Techniques – **a)** Perpetual Inventory System, **b)** ABC Analysis, **c)** Inventory Turnover Ratio, **d)** Just in Time, **e)** Economic Order Quantity, **f)** Inventory Levels. 6. Preface to Cost Accounting Standards – Objectives and Functions of Cost Accounting Standards Board, Scope of Cost Accounting Standards. 7. Cost Accounting Standard (CAS-1) : Classification of Cost 8. Cost Accounting Standard (CAS-6) : Material Cost (Numerical Problems on Preparation of Cost Sheet, Inventory Turnover Ratio, Economic Order Quantity, Inventory Levels)	15
2	**Employee Cost (CAS – 7)** 1. Meaning, Definitions and Significance of Labour Cost. 2. Classification of Labour Cost.	15

	3. Methods of Remuneration and their advantages and Disadvantages – Time Rate System, Piece Rate System, Incentive Plans (Halsey Plan, Rowan Plan, Taylor's Plan) 4. Treatment of Overtime, Idle Time and special Labour costs like Fringe benefits, Bonus and Employees Welfare Costs. 5. Meaning of the term 'Job Evaluation, Advantages and procedure of Job Evaluation. 6. Labour Turnover – Meaning, Measurement of Labour Turnover, Causes and Effect of Labour Turnover, Cost of Labour Turnover. **7.** Cost Accounting Standard (CAS-7) : Employee Cost (Numerical Problems on Methods of Remuneration, Labour Turnover)	
3	**Overhead Accounting (CAS – 3)** 1. Meaning of Overhead, Classification of Overheads, 2. Allocation and Apportionment of Overheads & Reapportionment of overheads (Primary and Secondary Apportionment or Distribution), Methods of secondary distribution- Repeated distribution method, Simultaneous Equations method. 3. Absorption of Overheads – 1. Overhead Absorption Rates / Methods (Direct Material Cost Percentage rate, Direct Wages percentage rate, Prime Cost percentage rate, Labour hour rate, Cost unit rate, Machine hour rate). 2. Absorption of Administration Overhead and Selling & Distribution Overhead. 3. Treatment of Special Items of Overhead – Interest on Capital, Cash Discount, Carriage Inward, Packing Expenses, Defective or Spoiled Work, Setting up Costs, Depreciation, Research & Development Cost, Bad Debts, Cost of Small Tools. 4. Under or Over absorption of Overheads – Treatment of under and over absorbed overheads in cost accounting. **4.** Cost Accounting Standard (CAS-3): Production and Operation Overheads. (Numerical Problems on Allocation, Apportionment & Reapportionment of Overheads – Repeated Distributed Method and Simultaneous Equation Method, Computation of Overhead Rates along with treatment of under and over absorbed overheads)	**15**
4	**Non-Integrated Accounting System and Reconciliation of Cost and Financial Accounts** 1. **Non-Integrated Accounting System** 1. Concept of Non-integral accounting system, Characteristics of the non-integrated accounting system. 2. Difference between non-integrated and integrated cost control accounting. 3. Importance of various Control Accounts - Journal entries and Ledgers under non-integral accounts. 4. Accounting for materials, wages, direct expenses and overhead. 5. Capital orders, repair orders and special orders. **2. Reconciliation of Cost and Financial Accounts**	**15**

	1. Meaning and Need for reconciliation. 2. Causes of Disagreement of between Cost Accounts and Financial Accounts–(a) Items included in Financial Accounts but not in Cost Accounts (b) Items which are included in cost accounts but not in financial accounts. 3. Procedure for reconciliation. (Numerical problems on Non-integrated accounting system, Reconciliation of Cost & Financial Accounts)	

Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Presentation 7. Field Visits/Industrial Visits 8. Online Resources and Interactive Learning
Internship for Students if any: Not Applicable	

Suggested Reference Books				
Sr. No.	**Title of the Book**	**Author**	**Publisher**	**Place**
1.	Advanced Cost and Management Accounting (Problems and Solutions)	V.K.Saxena, C.D. Vashist	Sultan Chand & Sons	New Delhi
2.	Cost and Management Accounting	Colin Drury	Cengage Learning	Delhi
3.	Cost and Management Accounting – Theory, Problems & Solutions	M N Arora	Himalaya Publishing House	Mumbai
4.	Cost Accounting -Methods & Problems	B.K. Bhar	Academic Publisher	Calcutta
5.	Advanced Cost Accounting	Dr. D.M. Gujarathi	Idol Publications	Pune
6.	Advanced Management Accounting	Ravi M. Kishore	Taxmann Allied Services (P) Ltd.	New Delhi
7.	Cost Accounting – Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
8.	Cost Accounting Theory & Problems	S.N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
9.	Advanced Cost Accounting	Jain & Narang	Kalyani Publication	New Delhi
10.	Principles & concepts of Cost Management System	- Asish K. Bhattacharyya,	Prentince Hall	New Delhi

Scheme of Examination:

i. Internal Assessment: 40 %

ii. Semester End Exam: 60 %

M. COM. PART I (SEM I)

M.Com. Advanced Cost Accounting & Cost System
Subject: Costs for Decision Making and Activity Based Costing

Academic Year: 2023-2024

Name of the Programme M.Com.	Course Code: 60110	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. COM. PART I	**I**	60110	**Costs for Decision Making and Activity Based Costing**	**30**	**2**	**50**

Course Objectives:

1. To make students understand classification of various types of costs from decision point of view and its application for different types of decision making.
2. To impart the knowledge of principles that should be used to identify relevant and irrelevant costs while taking costs and revenue related decisions.
3. To provide students with a conceptual understanding of Activity Based Costing along with the behaviour of cost drivers and its relevance.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of meaning and application of 'Relevant and Irrelevant costs' in different types of decision making such as Make of Buy decision, Accepting or Rejecting an Order, Extra Shift Decision, choosing best budget using only one limiting factor and adding or deleting departments or products etc.

2. Students will be able to understand meaning and application of Activity Based Costing and its important concepts such as Cost Object, Cost Drivers along with stages involved in Activity Based Costing.

Unit	Title and contents	No of Lectures
1	**Costs for Decision Making** 1. Revision of Cost concepts required for decision making (Marginal Cost, Differential or incremental Costs, Opportunity Cost, Out-of-	15

Unit	Title and contents	No of Lectures
	Pocket Costs, Replacement Cost, Imputed Costs, Sunk Cost Committed Cost.) 2. Meaning of 'Relevant and Irrelevant costs', Types of Relevant and Irrelevant Costs, Difference between Relevant and Irrelevant Costs, Decisions based on Relevant and Irrelevant Costs 3. Make of Buy Decision 4. Decision relating to 'Accepting or Rejecting an Order' 5. Extra Shift Decision **6.** Decision relating to 'choosing best budget using only one limiting factor' 7. Decision relating to 'adding or deleting departments or products' (Theory and Numerical Problems)	
2	**Activity Based Costing** 1. Meaning, Nature, and Scope of Activity Based Costing 2. Difference between Traditional Costing and Activity Based Costing 3. Meaning of terms used in Activity Based Costing – Activity, Cost Object, Cost Drivers, Cost Pool. 4. Main Activities and its Cost Drivers 5. Steps / Stages involved in Activity Based Costing / steps for calculating activity-based costing for a product **6.** Advantages of Activity Based Costing (Theory and Numerical Problems)	**15**
Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Presentation 7. Field Visits/Industrial Visits 8. Online Resources and Interactive Learning	
Internship for Students if any: Not Applicable		

Suggested Reference Books				
Sr. No.	**Title of the Book**	**Author**	**Publisher**	**Place**
1.	Advanced Cost and Management Accounting (Problems and Solutions)	V.K. Saxena, C.D. Vashist	Sultan Chand & Sons	New Delhi
2.	Cost and Management Accounting	Colin Drury	Cengage Learning	Delhi
3.	Cost and Management Accounting – Theory, Problems & Solutions	M N Arora	Himalaya Publishing House	Mumbai
4.	Cost Accounting -Methods & Problems	B.K. Bhar	Academic Publisher	Calcutta
5.	Advanced Cost Accounting	Dr. D.M. Gujarathi	Idol Publications	Pune
6.	Advanced Management Accounting	Ravi M. Kishore	Taxmann Allied Services (P) Ltd.	New Delhi
7.	Cost Accounting – Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
8.	Cost Accounting Theory & Problems	S.N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
9.	Advanced Cost Accounting	Jain & Narang	Kalyani Publication	New Delhi
10.	Principles & concepts of Cost Management System	- Asish K. Bhattacharyya,	Prentince Hall	New Delhi

M.Com. Advanced Cost Accounting & Cost System

Subject: Costing Techniques and Responsibility Accounting

Name of the Program: M.Com.	Course Code: 60111	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures per week	Credits	Marks
M. COM. PART I	**I**	60111	**Costing Techniques and Responsibility Accounting**	**5**	**4**	**100**

Course Objectives:

1. To enable students to understand and apply the techniques of costing in the decision making in the corporate world.
2. To provide in-depth understanding of Budgetary Control and Standard Costing along with its applicability.
3. To make students understand the comparison of costs and performances of different units in the same industry with the help of uniform costing and inter firm comparison.
4. To make students understand about how to assess the performance of a responsible centre along with efficiency measures the relation between inputs from a responsible centre and the output produced.

Course Outcomes:

1. Students will understand in-depth various concepts relating to budgetary control, its objectives, types, advantages, disadvantages along with decisions relating to limiting factors.
2. Students will learn the concept of Zero-Base Budgeting and its advantages and disadvantages.
3. Students will understand standards costing technique and its application in decision making along with various classification and calculation of variances and reasons for variances.

4. Students will understand in-depth meaning of uniform costing and interfirm comparison along with their advantages and disadvantages.
5. Students will understand the concept of Productivity along with measurement of productivity, difficulties in measuring of productivity, causes of low productivity and factors to improve productivity.
6. Students will understand Responsibility Accounting along with its types, difficulties and methods.

Unit	Title and contents	No of Lectures
1	**Budgetary Control** 1. Concept of Budget, Budgeting and Budgetary Control, Objectives of Budgetary Control, Steps involved in the preparation of Budgets, Advantages & Disadvantages of Budgetary Control System 2. Types of Budgets 3. Preparation of Flexible Budget, Cash Budget, Purchase Budget, Sales Budget, Production Budget. 4. Key or Limiting Factors to Budgeting 5. Zero Base Budgeting (ZBB) – Meaning, advantages and disadvantages	15
2	**Standard Costing** 1. Meaning of the term Standard Costing, Need and Importance of Standard Costing, Steps involved in Standard Costing, Meaning & Classification of 'Variances', Reasons for different types of variances **2.** Computation of Variances along with reasons for variances – Material, Labour, Overhead, Sales and Profit Variances.	15
3	**Uniform Costing, Interfirm Comparison and Productivity** 1. Meaning and objectives of uniform Costing, Important Factors Required for consideration under Uniform Costing, Advantages and Disadvantages of Uniform Costing 2. Meaning and requirement of an interfirm comparison, advantages and limitations of Interfirm Comparison 3. Productivity: (Theory only) 1. Meaning of the concept 'Productivity' 2. Difficulties in measuring Productivity 3. Measurement of Productivity – Labour Productivity, Material and purchase efficiency, Machine Productivity, Productivity of power and services, Selling, distribution and administration productivity and overall productivity 4. Causes of Low Productivity 5. Factors to improve productivity	15

Unit	Title and contents	No of Lectures
4	**Responsibility Accounting** 1. Definition & Meaning of the term Responsibility Accounting, Principles of Responsibility Accounting, Process of Implementation of Responsibility Accounting, 2. Center of Control/Types of Responsibility Centres – Cost Centre, Revenue Centre, Responsibility Centre, Profit Centre, Investment Centre. 3. Benefits of Responsibility Accounting 4. Difficulties in implementation of Responsibility Accounting 5. Responsibility Centre Performance Management 6. Arguments in favour of decentralised profit responsibility 7. Arguments against decentralised profit responsibility 8. Methods of measuring divisional performance – a) Return on Investment Method b) Residual income method	15

Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Presentation 7. Field Visits/Industrial Visits 8. Online Resources and Interactive Learning
Internship for Students if any: Not Applicable	

Suggested Reference Books				
Sr. No.	**Title of the Book**	**Author**	**Publisher**	**Place**
1.	Advanced Cost and Management Accounting (Problems and Solutions)	V.K. Saxena, C.D. Vashist	Sultan Chand & Sons	New Delhi
2.	Cost and Management Accounting	Colin Drury	Cengage Learning	Delhi
3.	Cost and Management Accounting – Theory, Problems & Solutions	M N Arora	Himalaya Publishing House	Mumbai
4.	Cost Accounting -Methods & Problems	B.K. Bhar	Academic Publisher	Calcutta
5.	Advanced Cost Accounting	Dr. D.M. Gujarathi	Idol Publications	Pune
6.	Advanced Management Accounting	Ravi M. Kishore	Taxmann Allied Services (P) Ltd.	New Delhi
7.	Cost Accounting – Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi

8.	Cost Accounting Theory & Problems	S.N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
9.	Advanced Cost Accounting	Jain & Narang	Kalyani Publication	
10.	Principles & concepts of Cost Management System	- Asish K. Bhattacharyya,	Prentince Hall	New Delhi

Scheme of Examination:
i. Internal Assessment: 40 %
ii. Semester End Exam: 60 %

M.COM.
Co-operation & Rural Development

Revised Syllabus (2023 Pattern as per NEP) Faculty: COMMERCE

Class: M. COM. Co-operation & Rural Development

PART I (SEM I)

Subject: Co-operative Movement in India

Academic Year: 2023-2024

Name of the Program	Course Code	Name of the Department
M. Com.	60112	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	60112	Co-operative Movement in India	5	4	100

Course Objectives:

1. To familiarize students with the fundamental principles and values of the Co-operative movement in India,
2. To provide students with knowledge of the Co-operative legislations and legal framework in India,
3. To students explore the historical context and evolution of the Co-operative movement in India, to give students a thorough understanding of Co-operative movement in India.
4. To understating examine the application of the Co-operative model in various sectors of the Indian economy, such as agriculture, consumer goods, finance, housing, and utilities.
5. To analyse the role of Co-operative societies in promoting economic development, poverty alleviation, and sustainable practices in India

Course Outcomes:

1. To students understand and explain the fundamental principles and values of the Co-operative movement in India.
2. To students understand knowledge of the Co-operative legislations and legal framework in India.
3. To study Evaluate the application of the Co-operative model in various sectors of the Indian economy, such as agriculture, consumer goods, finance, housing.
4. Students will be able to understand the Indian and international Co-operative Movement
5. Students will develop an insight about Co-operative Movement in India.

Unit No.	Title and contents	No of Lectures
1	**CONCEPT OF CO-OPERATIVE MOVEMENT**	15
	1.1 Meaning of Co-operative Movement. 1.2 Definitions of Co-operative Movement. 1.3 Basic concepts of Co-operative Movement. 1.4 Objective of Co-operative Movement. 1.5 Growth of Co-operative Movement in India. 1.6 Pre Independence of Co-operative Movement. 1.7 Post-independence of Co-operative Movement. 1.8 Problems of Co-operative Movement in India 1.9 Challenges of Co-operative Movement in India 1.10 Recent scenario in Co-operative Movement in India.	
2	**STRUCTURE OF CO-OPERATIVES SOCIETIES**	15
	2.1 State Level 2.2 Divisional Level 2.3 District Level 2.4 Rights Co-operative Societies. 2.5 Duties Co-operative Societies. 2.6 Responsibilities of Co-operative Societies. 2.7 Registrar of Co-operative Societies.	
3	**CO-OPERATIVE LEGISLATIONS IN INDIA**	15
	3.1 Introduction 3.2 Objective 3.3 Co-operative Credit Societies Act, 1904 3.4 Co-operative Societies Act, 1912 3.5 Multi Unit Co-operative Societies Act,1942 3.6 Maharashtra State Co-operative Societies Act 1960 3.7 Multi State Co-operative Societies Act, 1984 3.8 Model Co-operatives Act, 1990 3.9 Multi-State Co-operative Societies Act, 2002: 3.10 Co-operative Housing Society Acts:	
4	**Various Committees of Co-operative Movement in India**	**15**
	4.1 Introduction 4.2 Maclagen Committee on Cooperation, 1914 4.3 Royal Commission on Agriculture, 1928 4.3 Co-operative Planning Committee (1945) 4.4 Vaidyanthan Committee. 4.5 Narsimham Committee. 4.6 Chaudhary Committee 4.7 Mirdha Committee	

Teaching Methodology:

1. Classroom Lectures.
2. Guest Lectures.
3. Visiting various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation

Internship for Students if any: Not Applicable

Suggested Reference Books:

1. V.Sarada,Theory of Cooperation, Himalaya Publishing House,Bombay
2. G.R.Madan,Co-operative movement in India,Mittal Publications,Delhi.
3. D.Jha,In search of Co-operative values, Vikas publishing House Delhi.
4. Human Resource Management Practices in Co-operative sector, Idea Publication,New Delhi.
5. Journal of Commerce and Management Thought(JCMT)
6. Journal Co-operative Organization and Management, Journal of Co-operative

Class: M. COM. Co-operation & Rural Development
PART I (SEM I)
Subject: Rural Infrastructure

Name of the Program	Course Code	Name of the Department
M. Com.	60113	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures	Credits	Marks
M. Com. Part- I	I	60113	Rural Infrastructure	30	2	50

Course Objectives:

1. To Understand the rural infrastructure helps the development of Rural Power.
2. To Explore the Rural Empowerment.
3. To give students a thorough understanding of the Rural Development the backbone of the nation

Course Outcome:

1. Students will get a Panoramic View of the Rural environment.
2. Students will be able to acquire the knowledge of Changing economy and rural
3. Infrastructure.
4. Will Provide an insight for the welfare of the Rural economy and welfare.
5. Students will be exploring to the opportunities in Rural Entrepreneurship.
6. Students will develop an insight about Welfare and Development of Rural Infrastructure.

Unit No.	Title and contents	No of Lectures
1	**RURAL DEVELOPMENT IN INDIA SINCE INDEPENDENCE**	15
	1. Development of Rural Industries 2. Development of Allied sectors 3. Programs for weaker Sections 4. Planning and Peoples Participation 5. Supporting services to the agriculture. 6. The Changing role of Voluntary Agencies: From welfare to Development	

2	**RURAL INFRASTRUCTURE DEVELOPMENT: SCOPE AND IMPORTANCE**	15
	2.1 Infrastructure for rural Connectivity 2.2 Infrastructure for agriculture and allied sectors 2.3 Infrastructure for Quality of Life and Sustainable Development. 2.4 Modernising Infrastructure for a better tomorrow: a. Transport and Communication b. Housing and Education, c. Health and Sanitation d. Managing the water Resources. 2.5 Growth of Financial infrastructure in Rural India 2.6 Rural Entrepreneurship and Infrastructure.	

Teaching Methodology:
1. Classroom Lectures.
2. Guest Lectures.
3. Visiting various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation

Internship for Students if any: Not Applicable

Suggested Reference Books:

1. I. K. Deb: Rural Development in India since Independence: Sterling Publishers Pvt. Ltd.
2. I.S.Sundaram: Voluntary Agencies and Rural Development: B.R.Publishing corporation
3. G.R. Madan, Cooperative movement in India, mittal publications, Delhi.
4. Co-operation Principles, Problems & Practice. T.N.Hajela Ane Books Pvt. Ltd. New Delhi.
5. Management of Co-operatives. History, Theory, Sectors & Case Studies. By: Ramkishen Y Jaico Student Edition.
6. Co-operative Organisatios & Management : K K Taimni W A F M. Farmers welfare Trust Society. Krishak Bhavan, New Delhi.
7. Kurukshetra : A Journal on Rural Development Vol.62, March 2014

Class: M.COM. Co – Operation and Rural Development
PART I (SEM I)

Subject: Organization of Co-Operative Business

Name of the Program	Course Code	Name of the Department
M. Com.	60114	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	60114	Organization of Co-Operative Business	5	4	100

Course Objectives:

1. To acquaint students with the concept, principles of co-operatives in the economic development of India along with the National Policy on Co-Operation.
2. To give students an understanding of the organizational and federal structure of co-operatives along with the communication and monitoring of co - operatives.
3. To educate students on the role of various co-operative-training institutions and other institutions in the development of co-operatives.
4. To give students a thorough understanding of the various types of co-operative business enterprises.

Course Outcomes:

1. Students will be able to understand the concept, principles of co-operatives in the economic development of India along with the National Policy on Co-Operation.
2. Students will thoroughly understand the organizational and federal structure of co-operatives along with the communication and monitoring in co – operatives
3. Students will review and learn the role of various co-operative-training institutions and other institutions in the development of co-operatives.
4. Students will have a thorough understanding of the various types of co-operative business enterprises.

Unit No.	Title and contents	No of Lectures
1	**ORIGIN AND CONCEPT OF CO-OPERATION**	15
	1. Meaning of Co-operation 2. Definition of Co-operation 3. Features of Co-operation 4. Benefits of Co-operation 5. Co-Operatives: A Thought Process a. Robert Owen b. Dr. William King c. Charles Fourier d. Jawaharlal Nehru e. Mahatma Gandhi 6. Principles of Co-Operation – Rochdale Principles 7. Co-Operative Movement in India – a. Origin of Co-Operative Movement in India b. Progress of Co-Operative Movement in India c. Role of Co-Operatives in the Economic Development of India. 8. Study of Recent National Co-Operation Policy.	
2	**ORGANIZATIONAL STRUCTURE OF CO - OPERATIVES IN INDIA**	15
	2.1. Organizational Structure of Co -operatives: 2.2 Organization Chart for Co-Operative Business and Banking Units 2.3 Federal Structure of Co-Operative Organization 2.4 Communication and leadership in Co-Operative Organization 2.5 Monitoring of Co-Operatives 2.6 Audit and Taxation System in Co-Operatives	
3	**ROLE OF INSTITUTIONS IN CO-OPERATIVE TRAINING**	15
	1. Need of Co-Operative Training 2. Importance of Co-Operative Training 3. Role of Institutions in Providing Co-Operative Training.	

	4. Study of Co - Operative Training Institutions: a. National Co-Operative Union of India, b. National Centre for Co-Operative Education, c. National Council for Co-Operative Training, d. State Co-Operative Union, e. Vaikunth Mehta National Institute of Co-Operative Management 5. Study of Government and Other Institutions in the Development of Co-Operatives: a. National Cooperative Development Corporation (NCDC) b. National Bank for Agriculture and Rural Development (NABARD) c. National Dairy Development Board (NDDB) d. Reserve Bank of India (RBI) e. National Co-operative Union of India (NCUI)	
4	**CO-OPERATIVE BUSINESS ENTERPRISES IN INDIA**	15
	4.1 Agricultural Non-credit Co-Operatives: a. Meaning of Co-Operative farming b. Types of Co-Operative farming c. Progress Co-Operative farming d. Problems Co-Operative farming e. Solutions Co-Operative farming **4.2 Irrigation Co-Operatives -** a. Meaning Irrigation Co-Operatives b. Progress Irrigation Co-Operatives c. Problems Irrigation Co-Operatives d. Role in Water Conservation **Study of Dairy Co - Operatives and Dairy Development in India** **a.** Study of Co - Operative Business Sectors (Agriculture Co-Operatives, Processing Co-Operatives, Housing Co-Operatives, Marketing Co-Operatives etc.) **b.** Recent developments in Co-Operation in India	

Teaching Methodology:

1. Classroom Lectures.
2. Guest Lectures.
3. Visiting various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation

Internship for Students if any: Not Applicable

Suggested Reference Books:

1. G. S. Kamat: New Dimensions of Co – Operative Management
2. G. S. Kamat: Cases in Co – Operative Management
3. K. K. Taimani: Co – Operative Organization and Management
4. T. N. Haleja, Shiva Lal: Principles, Problems and Practice of Co-operation.
5. H. R. Mukhi: Co-operation in India
6. R. D. Bedi : Theory, History and Practice of Co-operation
7. Dr. B. S. Mathur : Co-operation in India
8. Ravichnadran K and Nakkiran S : Co-operation: Theory and Practice
9. Krishnaswami O. R. and Kulandaisamy V : Co-operation: Concept and Theory
10. Sharada V : The Theory of Co-operation

Committee Reports:

1. Kushroo's Committee Report
2. Vaidyanathan Committee Report
3. Committee and Commissions on Co-operation by Paranjothi

M.COM.
Business Practices & Environment

Class: M.COM. Business Practices & Environment
PART I (SEM I)

Subject: Organized Trades and Markets
Academic Year: 2023-2024

Name of the Program	Course Code	Name of the Department
M. Com.	60115	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	60115	Organized Trades and Markets	5	4	100

Course Objectives:

1. To impart knowledge regarding the service sector and its role in the modern context.
2. To understand the concepts and core ideas of business, organized trade and markets, community markets, and regulated markets.
3. To give students a thorough understanding of FDI and trading corporations.
4. To educate students on the utility and practical use of co-operative marketing.

Course Outcome:

1. Students will be able to acquire knowledge of the service sector with its facets, role, importance, growth, challenges and emerging business practices in the service sector.

2. Students will get acquainted and equipped with the knowledge and understanding of organized trades and markets, features, concepts of regulated markets, and business concepts in the modern context through product buying, selling and credit policies and eNAM.
3. Students will develop their ability to identify the FDI and its role in development through the concept of state trading corporations and their activities.
4. Students will be able to understand supermarkets overall administration and organization, recent trends and state trade in agriculture.

Unit No.	Title and Contents	No. of Lectures
1	**SERVICE SECTOR**	15
	1. Meaning and Characteristics of Services Sector.	

	2. Types of Service Sectors-Tourism, Banking, Insurance, Healthcare, Construction, IT, Hospitality, Entertainment, Transportation, Community and Social Services. 3. Role and Importance of the Service Sector in the Development of India. 4. Growth of Service Sector in Indian Economy. 5. Challenges of the Service Sector and Measures for Promotion of the Service Sector 6. Business Practices with reference to Service Sector. 7. Importance of Business Practices in Service Sector.	
2	**ORGANIZED TRADES AND MARKETS**	15
	1. Meaning of Organized Trade 2. Importance of Organized Trade. 3. Features of Organized Market and Regulated Market. 4. Concept of Business in the Modern Context 5. Objectives Business in the Modern Context 6. Nature Business in the Modern Context 7. Scope of Business in the Modern Context. 8. Policies of Regulated Market- a. Product Buying, b. Selling Price c. Credit Policies, d. APMCs and Agri Regulated Market Policies. 9. National Agriculture Market (eNAM)	
3	**STATE IN TRADE**	15
	1. FDI-Meaning, Importance and Objectives. 2. Role and Significance of FDI in retail trade. 3. Concept of State Trading to gain fundamental knowledge about FDI. 4. Role of State Trading in retail trade to evaluate the Performance of FDI. 5. Role of State Trading Corporation (STC) 6. State and privatization of trading Activities. 7. Administration and organization of Super Markets. 8. Recent Trends in Business Practices of Supermarkets 9. State Trade in Agriculture	
4	**CO-OPERATIVE MARKETING**	15
	1. Concept of Co-operative Marketing 2. Need of Co-operative Marketing 3. Features of Co-operative Marketing 4. Objectives of Co-operative Marketing. 5. Types of Co-operative Marketing 6. Structure of Co-operative Marketing 7. Functions of Co-operative Marketing 8. Advantages of Co-operative Marketing 9. Role of Co-operative Marketing 10. Innovative Business Practices of Leading Supermarket Stores in India a. Big Basket, b. Central Mall,	

	c. D-Mart, d. Reliance Mart 11. Direct Marketing for Farmers- a. Self Help Group b. Marketing by Farmers Producers Companies.	

Teaching Methodology:

1. Classroom Lectures.
2. Guest Lectures.
3. Visiting various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation

Suggested Reference Books:

1. Nishikant Jha (2017) Service Sector Management, Himalaya Publishing House Pvt. Ltd., Nagpur
2. Bhatia A K (1 982), Tourism Development: principles and practices, Sterling Publication, Delhi.
3. Das Kumar (2009), Sustainable development, Reference Publication, New Delhi.
4. Joshi Seema (2008): Growth and Structure of Tertiary Sector in Developing Economies, Academic Foundation, New Delhi.
5. Basu Kaushik (ed.) (2010): The Oxford Companion to Economics in India, Oxford University Press, New Delhi.
6. Fitzsimmons and Fitzsimmons, 'Service Marketing: Operations, Strategy, and Information Technology', McGraw Hill.

Class: M.COM. Business Practices & Environment

PART I (SEM I)
Subject: Leadership and Organizational Behavior
Academic Year: 2023-2024

Name of the Program	Course Code	Name of the Department
M. Com.	60116	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures	Credits	Marks
M. Com. Part- I	I	60116	Leadership and Organizational Behavior	30	2	50

Course Objectives:

1. To expose the learners to learn the new trends in the area of Leadership and Organizational Behavior.
2. To understand the study of organizational Behavior and skills in all work situations.
3. To Understand the current scenario and manage the change.
4. To educate learners to align with the life skills and Professional skills to bring work life Balance.

Course Outcome:

1. Learners will be acquainted with the relationship between leadership and organizational Behavior.
2. To expose the Learners to learn new trends in Leadership and Organizational Behavior.
3. To create awareness amongst learners to get acquainted and manage the cross cultural diversity and changing work life balance in the organizations.
4. Developing the skills to manage the knowledge workforce.
5. Students will develop an insight of exploring the strategy in the field of Administration and Management.

Unit No.	Title and Contents	No. of Lectures
1	**LEADERSHIP**	15
	1. Leadership and Skills of Leader: a. Communication b. Presentation c. Interpersonal skills d. Time Management **2. Challenges and Transition in Leadership:** Differentiate between Transactional and Transformational leaders. **3. Leadership styles: Autocratic, Democratic, Free- Rein, Laiseez fare.**	

	4. Leadership Theories: a. Trait b. Behavioral c. Contingency **5. Leader and Transactional analysis** **6. Contemporary issues in leadership:** a. Do Gender Differences lead b. Differently, leading through empowerment, Is there a moral dimension to leadership. 7. **Leadership and Change Management:** a. Understanding the change b. Accepting the change and Implementation of the change. 8. **Leadership and work culture:** How to enhance your Organization's Work culture.	
2	**THE STUDY OF ORGANIZATIONAL BEHAVIOR**	15
	2.1 Organizational Behavior: a. Meaning Organizational Behavior b. Nature of Organizational Behavior c. Scope Organizational Behavior d. Goals of Organizational Behavior. e. Contribution of various discipline to organizational Behavior, f. Models of Organizational Behavior g. Managing Cultural Diversity, h. Perception Organizational Behavior i. Perception Process Organizational Behavior **2.2 Attitude, Values and Motivation :** a. Attitudes, b. Attitude Formation and Behavior, c. Attitude and Productivity Effects of Employee Attitudes. d. Values, Personal & Organizational values, e. Importance of Motivation at work place f. Theories of Motivation to understand workforce at workplace. **2.3 Personality and Perception:** a. Determinants of Personality b. Theories of Personality, c. Matching Personality and Job, d. Personality and Organizational Behavior. **2.4 Organizational Behavior and work life Balance:** a. Employee Engagement, b. stress management, c. Work- life Balance d. Employee counseling	

Teaching Methodology:

1. Classroom Lectures.
2. Guest Lectures.

3. Visiting various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation

Internship for Students if any: Not Applicable

Suggested Reference Books:

1. Desai V : Entrepreneurship Management : Himalaya Publishing House, New Delhi.
2. Basu P.K. : Public Enterprises, Policy, Performance and Professinalization. : Allied Publishers Pvt. Ltd, New Delhi.
3. Dr. Sharad Jawdekar, Prof. Shobha Dadlani : Business Entrepreneurship, Environment and Organizational Behavior. : Narendra Prakashan.
4. Stephen P Robbins : Organizational Behavior
5. John Adair: Leadership and Motivation : Kogan page India Private Limited, New Delhi

Class: M.COM. PART I (SEM I)
Subject: Business Environment and Policy

Name of the Program	Course Code	Name of the Department
M. Com.	60117	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	60117	Business Environment and Policy	5	4	100

Course Objectives:

1. To make students understand the concept of business environment and its types, importance, Scope and Various Components.
2. To impart the knowledge of Business Policy and its nature, Importance types, process and formulation.
3. To make students understand the applicability of Environment Management and its Problems, Effects, Prevention and Types of Pollution.
4. To teach the utility / Practical use of Business Environment and Policy enable them to realize the impact of the environment on Business.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of Business and Business Environment and its Characteristics, Scope, importance, types and various components of Business Environment.
2. Students will be able to acquire knowledge of Business Policy and its nature, importance types, process and formulation.
3. Students will develop their ability to Environment Management and its problems, effects, prevention and types of Pollution.
4. Students will be able to understand the Indian and international business environment
5. Students will develop an insight about business Environment policy.

Unit No.	Title and contents	No of Lectures
1	**INTRODUCTION TO BUSINESS ENVIRONMENT**	15

	1. Meaning of Business 2. Definition of Business 3. Nature of Business 4. Scope of Business 5. Meaning of Business Environment 6. Characteristics of Business Environment 7. Scope of Business Environment 8. Importance of Business Environment 9. Types of Business Environment 10. Components of Business Environment	
2	**INTERNATIONAL ENVIRONMENT**	15
	2.1 Objectives of World Trade Organization (WTO) 2.2 Functions of World Trade Organization (WTO) 2.3 Role of WTO in trade and environment 2.4 Licensing 2.5 Joint Venture 2.6 Foreign Direct Investment 2.7 Franchising 2.8 Meaning of Multinational companies (MNCs) 2.9 Merits of Multinational companies (MNCs) 2.10 Demerits of Multinational companies (MNCs) 2.11 Features of Multinational companies (MNCs)	
3	**ENVIRONMENT MANAGEMENT**	15
	3.1 Need for environment management 3.2 Types of environment management 3.3 Meaning of Pollution 3.4 Problems of Pollution 3.5 Types of Pollution- Air, Water & Noise 3.6 Effects of Pollution On the - Environment & human health 3.7 Pollution Control Board- Maharashtra 3.8 Prevention of Pollution- Air, Water & Noise 3.9 Green Environment 3.10 Waste Management	
4	**BUSINESS POLICY**	15

	4.1 Definition of Business Policy 4.2 Features of Business Policy 4.3 Nature of Business Policy 4.4 Importance of Business Policies 4.4 Process Business policy 4.5 Formulation of Business Policy 4.6 Types of Policies 4.7 Difference between Policy and procedures	

Teaching Methodology:

1. Classroom Lectures.
2. Guest Lectures.
3. Visiting various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

M.COM.
Business Administration

Program Name: M. Com in Business Administration
Class: M. COM. PART I (SEM I)

Subject: Production & Operation Management

Name of the Program: **M. Com.**	Course Code: 60118	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M. COM. PART I	**I**	60118	**Production & Operation Management**	**5**	**4**	**100**

Course Objectives:

1. To understand the core ideas and concepts of production and operations management (POM) and the importance of this area of management for effective organizations.
2. To give students a thorough understanding of production systems, including the various types, important components, and essential roles in both production and material management.
3. To educate students on operations management's concepts, methods, and practices and to help them understand how it can increase competitiveness and operational effectiveness.
4. To give students a thorough understanding of supply chain management (SCM) and all of its essential elements, procedures, and tactics.

Course Outcomes:

1. Students will be able to define the main goals, duties, and review of production and operation management and understand the significance of successful POM in achieving operational effectiveness and competitiveness.
2. Students will thoroughly understand production systems, which will serve as a strong basis for their further exploration of production and operation management principles and practices.
3. Students will learn about various operations management strategies and tactics, including inventory control and lean operations management. Additionally, they will learn about current trends and advancements in the industry as well as the difficulties faced in operations management.

4. Students will have a strong foundation in supply chain management principles, enabling them to apply them and optimize the movement of products and information across the supply chain to increase operational effectiveness and customer satisfaction.

Unit	Title and contents	No of Lectures
1	**INTRODUCTION TO PRODUCTION AND OPERATION MANAGEMENT** 1. Meaning of Production and Operation Management 2. Nature of Production and Operation Management 3. Importance of Production and Operation Management 4. Functions of Production and Operation Management 5. Types of Production Systems 6. Concept of Service System 7. Recent Trends in Production and Services System 8. Concept of Plan Layout 9. Objectives of Plan Layout 10. Basic Principles of Plan Layout 11. Types of Plan Layout 12. Safety Considerations and Environmental Aspects	**15**
2	**PRODUCTION SYSTEM** 1. Introduction – Meaning, Definition 2. Models of Production System 3. Product vs. Services 4. Functions of Production and Material Management 5. Types of Production Systems 6. Process-Focused & Product-Focused Systems 7. Production Planning and Control 8. Product Strategies 9. Product Life Cycle 10. Productivity Variables 11. Productivity Measurement 12. Product Design and Development	**15**

Unit	Title and contents	No of Lectures
3	**OPERATION MANAGEMENT** 1. Meaning of Operation Management 2. Functions of Operation Management 3. Roles & Responsibilities of Operation Management 4. Methods of Operations Management 5. Challenges in Operation Management 6. Vendor and Inventory Management 7. Techniques in Inventory Management 8. Quality Management 9. Manufacturing Management 10. Recent Trends and Development in Operation Management 11. Lean Operations Management 12. Principles of Lean Operation Management 13. Tools in Lean Operation Management 14. Simplifying an Operation for Lean Operation Management 15. Purposes of Lean Operations	15
4	**SUPPLY CHAIN MANAGEMENT** 1. Introduction 2. Components of Supply Chain Management 3. Process of Supply Chain Management 4. Strategies in Supply Chain Integration 5. Nature of Supply Chain Integration 6. Factors Driving Supply Chain Integration 7. Barriers to Supply Chain Integration 8. Process in Supply Chain Integration 9. Demand Forecasting in Supply Chain 10. Components of Forecasting 11. Forecasting Approaches 12. Steps In Demand Forecasting Process	15

Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation
Internship for Students if any: Not Applicable	
Suggested Reference Books: 1. William J. Stevenson, "Operation Management", McGraw-Hill Education 2. Jay Heizer, Barry Render, and Chuck Munson, "Operation Management: Sustainability and Supply Chain Management", Pearson Education 3. Steven Nahmias, "Production and Operation Analysis", McGraw-Hill Education 4. Lee J. Krajewsaki, Manoj K. Malhotra, and Larry P. Ritzman, "Operations Management: Processes and Supply Chains", Pearson Education 5. Jay Heizer and Barry Render, "Principles and Operations Management", Pearson Education	
Scheme of Examination: Internal Assessment: 40 % Semester End Exam: 60 %	

Revised Syllabus (2023 Pattern as per NEP) Faculty:
COMMERCE
Program Name: M. Com in Business Administration
Class: M. COM. PART I (SEM I)

Subject: E-Commerce

Academic Year: 2023-2024

Name of the Program: **M. Com.**	Course Code: 60119	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. COM. PART I	**I**	60119	E-Commerce	30	**2**	**50**

Course Objectives:

1. To understand the importance, role, and activities of E-Commerce.
2. To enable students to know the concepts of E-Money and E-Payment systems used in E-Commerce.
3. To help students to understand what is E-Marketing and the role of Search Engine operations.
4. To identify how Cyber Security and IT Act plays an important role in E-Commerce.

Course Outcomes:

1. Students will understand the Role of E-Commerce Industry and the utility of E-Commerce models.
2. Students will gain insight knowledge for E-Payment systems. How technology plays a vital role in the E-commerce sector will be leant by them.
3. Students will be able to understand the recent e-marketing tools and their utility. How search engine operation help to search data will be learnt by them.
4. Functioning of Digital economy will be understood. Students will gain knowledge about various cyber threats and understand the importance of IT Act and Cyber security.

Unit	Title and contents	No of Lectures
1	**E-Commerce and Business Model Concepts** 1. Introduction to E-Commerce, Role of E-Commerce in Business Economy. 2. - Factors responsible for the growth of E-Commerce in India Opportunities and Challenges for E-Commerce in India 3. E-Commerce Business Models. 4. Search Engine Optimization (SEO), Content Marketing, Social Media Marketing. 5. Internet Banking, Mobile Retailing.	**15**
2	**E-Payment Systems and Cyber Security** **2.1** Digital Currencies, Crypto Currencies -Introduction, Digital Disruption in E-Money Market. **2.2** Modern Digital Payment trends – Credit/Debit Cards, QR Code Scanners, Mobile point of sale, NEFT and RTGS. Contactless Payments – Samsung Pay/Apple Pay and use of NFC Technology. **2.3** Role of modern digital payment systems and Challenges faced in Indian Retail Sector. **2.4** Cyberwarfare - Automotive hacking, Cloud services vulnerability, Mobile Hacking. Data Privacy as a discipline, Insider threats, Phishing, ATM frauds. **2.5** Information Technology Act -2000: Role, Need and Importance, Software development and legal issues, Shrink-wrap contracts.	**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

Suggested Reference Books:

1 E-Commerce – An Indian Perspective S.J.P.T. Joseph PHI Learning Pvt. Ltd.; 6th edition (10 October 2019) India
2. E-Commerce Shruti Mathur Pinnacle Learning (1 January 2020) India
3. E-Commerce Concepts- Models – Strategies. C.S.V. Murthy Himalaya Publishing House India
4. E-Business and E-Commerce Management David Chaffey Pearson Education – 5 th Edition India
5. E-Commerce – Strategy Technology and Applications David Whiteley McGraw Hill Education (1 July 2017) India
6. Electronic Commerce – Framework Technologies and Applications Bharat Bhasker McGraw Hill Education; Fourth edition (1 July 2017) India

Class: M. COM. PART I (SEM I)

Subject: Financial Management

Name of the Program: **M. Com.**	Course Code: 60120	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M COM. PART I	**I**	60120	Financial Management	**5**	**4**	**100**

Course Objectives:

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

Course Outcomes:

1. Students will understand the Financial System of India ad its role and importance in financial management.
2. Students will understand the concepts of financing and will gain knowledge on Financial Statement Analysis .
3. Students will understand how to make Investment Decisions and the importance of Capital budgeting techniques.
4. Students will have a strong foundation in understanding the meaning and nature of Working Capital management and to formulate Credit and Collection policy.
5. They will gain knowledge on how to evaluate a project and provide recommendations for the same.

Unit	Title and contents	No of Lectures
1	**Introduction** **1.1** Meaning and objectives of Financial Management , 1.2 Financial systems in India – RBI , SEBI. 1. 3 New trends in Financial Management	15
2	**Financial Statements & Financial Analysis** 2.1 Concept of Financial Statements 2. Understanding and analyzing Income and Balance Statements 2.3 Financial Analysis – Types and Techniques	15
3	**Investment Decisions** **3.1** Capital Expenditure - meaning and concept **3.2** Capital Budgeting, techniques of Capital Budgeting. **3.3** Investment Decision Methods – Payback , Net Present Value , A.R.R and I.R.R	15
4	**Working Capital & Credit Management** 1. Meaning and Nature of Working Capital 2. Factors affecting Working Capital, Production Cycle 3. Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing	15

Teaching Methodology:	1. Class Room Lectures. 2. Problems solving 3. Guest Lectures. 4. Visiting to various Companies. 5. Group Discussion, Debates 6. Assignments & Presentation 7. Corporate Cases and Discussions on it

Internship for Students if any: Not Applicable

Suggested Reference Books:

1. Financial Management – By M.Y.Khan and P.K. Jain (Tata Mcgraw Hill)
2. Financial Management – By I.M.Pandey (Vikas Publishing House)
3. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
4. Financial Management – By P.V. Kulkarni (Himalaya Publishing House)
5. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
6. The Indian Financial System – By Bharati Pathak (Dorling Kindersley Pvt. Ltd.)
7. Financial Policy and Management Accountant – By Bhabatosh Banerjee(PHI Learning Pvt. Ltd.)

8. Introduction to Lease Financing – By Rajas Parchure , N. Ashok(Time Research Foundation)
9. Credit Management – By Herbert Edwards (Coles Publishing Co. Ltd.)

Financial Management – Dr. Parag Kalkar, Success Publications

Scheme of Examination:

i. Internal Assessment: 40 %

ii. Semester End Exam: 60 %

M.COM.
Advanced Banking & Finance

Program Name: M. Com in Advanced Banking & Finance

Class: M. COM. PART I (SEM I)

Subject: Central Banking

Academic Year: 2023-2024

Name of the Program: **M. Com.**	Course Code: 60121	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M. COM. PART I	**I**	60121	**Central Banking**	**5**	**4**	**100**

- **Course Objectives:**

1. To make students understand the concept of Central Banking.
2. To impart the knowledge of the various facets in the working of the Central Banks.
3. To make students understand the applicability of the policies of Central Banks in general and Reserve Bank of India (RBI) in particular.
4. To teach the utility/practical use of the Central Bank regulation on the economy.

- **Course Outcome: -**
  1. Students will get acquainted and equipped with the knowledge and understanding of the origin/evolution, need, role, rationale and organization of Central Banks and RBI
  2. Students will be able to acquire knowledge of the various Functions, Regulatory and Supervisory role of RBI over the Commercial Banks
  3. Students will develop their ability to comprehend the debate of Autonomy of Central Banks
  4. Students will be able to understand the Future of Money in the light of E-Currency or Digital Currency
  5. Students will develop an insight about the challenges faced by the Central Banks in the post-Covid era.

Unit	Title & Contents	No of Lectures
1	**1. Central Banking** **A.** Origin and Evolution of Central Banking Role of Central Bank in Emerging Economies Need and Rationale of Central Bank **B.** Evolution and Organization of Reserve Bank of India (R.B.I.) **2. Functions and Regulation of Reserve Bank of India** **I. Functions of RBI** **A.** RBI as Note Issuing Authority – Issue of Currency Notes, Asset backing for Note- issue, Distribution of Currency, Currency chests, Recent developments in Currency Management. **B.** RBI as Banker to Government - Maintenance of Government Accounts, Banker to the Central Government and the State governments, Management of Public Debt **C.** RBI as a Banker's Bank: - Controller of Credit, Lender of Last Resort **D.** RBI as a Custodian/Manager of Foreign Reserves **E.** Promotional Functions of RBI. **II Regulation and Supervision of RBI over Commercial banks.** **A.** Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks. **B.** Cash Reserves and Liquid Assets. C. Prudential Norms, Capital and Reserves. D. Control over methods of Operation. E. New Banking Licensing Policy	18.

2	**Autonomy of Central Banks –** **A.** Advantages and Limitations **B.** Aspects of Autonomy - Institutional Independence, Goal Independence, Functional and Operational Independence, Personal Independence, Financial Independence, Legal Independence. **C.** Central Bank Independence Indices. **D.** Autonomy of RBI.	12
3	**Central Bank Digital Currency (CBDC) or E-Currency** **A.** The future of Money **B.** Meaning, Need of Digital Currency. **C.** Benefits and Dangers of Digital Currency. **D.** Architecture/Models of CBDCs- Indirect, Hybrid and Direct.	14.
4	**Challenges facing Central Banks in the 2020s-** A. Adequacy of Policy framework - Review of Monetary Policy framework in the light of greater role for Fiscal Policy in Macroeconomic Stabilization. B. New and emerging threats to economic stability- • Implications for macroeconomic and financial stability and designing robust policies. • Role of Central Banks in pursuing the transition to a carbon-neutral economy. • Emergence of Fin Tech and Big Tech firms- their role in payments, retail lending and risk management and data analytics. • Role and adjustment of Central Bank regulation and supervision with the arrival of these firms. • Balancing regulation to foster innovation and avoiding risk.	16.

Teaching Methodologies:-

1. **Class Room Lectures.**
2. **Guest Lectures.**
3. **RBI Visits**
4. **Group Discussion, Debates**
5. **Assignments & Presentation**
6. **Activities – Surveys, Pilot Studies.**

- **References:-**

Books –

1. Bhole, L M, and MahakudJitendra – *Financial Institutions and Markets – Structure, Growth & Innovations*, McGraw Hill Education Pvt Ltd., 2020.
2. Sharma, Mukund– *Banking and Financial Services*, Himalaya Publishing House. 1 Sept 2015.
3. Indian Institute of Banking and Finance (IIBF) – *Central Banking*, Macmillan Education India Pvt Ltd., 2023 Edition.
4. Herger, Nils – *Understanding Central Banks*,Springer. 1 March 2019., !st edition.
5. Wang, J, Joseph – *Central Banking 101*, Joseph. 2021.
6. Brown-Conti Peter, and Lastra, Maria Rosa (Editors) – *Research Handbook on Central Banking*, Edward Elgar Publishing., 25May 2018.
7. Ashfaq, Muhammad; Hasan, Rashedul, and Mercon, Jost – *Global Financial System: Theory and Practice*, De Gruyter Publishers, 2023.
8. Yagei, Mustafa (Ed)- *Central Banking in a Post-Pandemic World – Challenges, Opportunities and Dilemmas,* Routledge Publishers, 2023.
9. Yagei, Mustafa (Ed) – *The Political Economy of Central Banking in Emerging Economies,* Routledge Publishers, 29 April, 2022.
10. Mohan, Rakesh – *Growth with Financial Stability: Central Banking in an Emerging Market*, Oxford University Press, USA, (Oxford India Paperbacks), 23 Sept 2012.
11. Mayes, G, David; Siklos, L, Pierre; and Sturn, Egbert Jan (Editors) – *The Oxford Handbook of the Economics of Central Banking,* Oxford University Press, 14 March 2019.
12. Davies, Howard and Green, David – *Banking on the Future: The Fall and Rise of Central Banking,* Princeton University Press, 2 May, 2010.
13. Buiter, Willem – *Central Banks as Fiscal Players,*Cambridge University Press, 2020.
14. Yeldan, Erinc; Acar, Sevil (Editors) – *Handbook of Green Economics,* Elsevier Paperback, 1st Ed. 27 Aug, 2019.
15. Cargill, F, Thomas – *The Financial System, Financial Regulation and Central Bank Policy,* Cambridge University Press, 6 Oct, 2017.

Journals –

1. Buiter, Willem H (2013), "The Role of Central Banks in Financial Stability: How has it Changed?" In Evanoff, Douglas D., Holthausen, Cornelia, Kaufman, George G, and Kremer, Manfred (Editors) –"The Role of Central Banks in Financial Stability", *World Scientific Studies in International Economics:* Vol 30, pp 11-56. World Scientific Publishing, London.
2. Taylor, M., "Institutional Structures of Regulation" in *Handbook of Safeguarding Global Financial Stability,* 2013.
3. Schoenmaker, D., "Central Bank's Role in Financial Stability" in *Handbook of Safeguarding Global Financial Stability,* 2013.
4. Acocella, N, Di Bartolomeo, G., and Hughes Hallet, A., (2012) "Central Banks and Economic Policy after the Crisis;What have we learned?" in Baker, H.K., and Riddick, L. A. (Editors) in *Survey of International Finance,* Oxford University Press, 2012.
5. Haan de Jacob; Bodea, Cristina; Hicks, Reymond and Eiffinger, Sylvester(2018), "Central Bank Independence Before and After the Crisis" in *Comparative Economic Studies,* 60 (92). Jan (2018).
6. Buiter, W.,(2016) " Dysfunctional Central Banking. The End of 'Independent Central Banks' or a Return to 'Narrow Central Banking' or Both? In *CitiResearch,* 21 Dec, 2016.

Webliography –

1 https://willembuiter.com
William Buiter: Monetary Policy and Central Banks.
2 https://www.investopedia.com/terms/c/central bank.asp
3 https://www.sciencedirect.com
Central Bank – an overview/Science Direct Topics.
4 https://www.bis.org
Central Bank Digital Currencies – March 2018. Bank for International Settlements.
5 https://www.ey.com/en_gl/eu-institutions/topic
Thomas Koss – What is the role of Central Bank of the Future.
6 https://www.imf.org./-/media/Files/Publications/WP/2020/English/wpiea2
A Survey of Research on Retail Central Bank Digital Currency – IMF Working Paper, June 2020. WP/20/104
7 https://www.rbi.org.in

Program Name: M. Com in Advanced Banking & Finance

Class: M. COM. PART I (SEM II)

Subject: Universal Banking

Academic Year: 2023-2024

Name of the Program: **M. Com.**	Course Code: 60122	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. COM. PART I	**I**	60122	**Universal Banking**	**30**	**2**	50

Course Objectives:

1. To make students Understand the concept of Universal Banking.
2. To impart the knowledge of Universal Banking
3. To make students understand the applicability of Universal Banking.
4. To teach the Utility / Practical use of the Universal Banking.

- **Course Outcomes: -**

1. Students will get acquainted & equipped with the knowledge and understanding of the Concept Universal Banking
2. Students will be able to acquire knowledge of Universal Banking Practices.
3. Students will develop their ability to understand the Universal Banking.
4. Students will be able to understand the Commercial Banking VsUniversal Banking
5. Student will develop an insight specially about Universal Banking.

Unit	Title & Contents	No. of Lectures
Unit 1	**Evolution of Universal Banking System in India** Evolution of Universal Banking System in India Meaning , Definition , Objective , Characteristics of Universal Banking Difference between Commercial Banking and Universal Banking Functions of Universal Banks	15
Unit 2	**Practices of Universal Banks** Practices of Universal Banks Advantages and Disadvantages of Universal Banking Problems faced by the Universal Banks Recent Trends in Universal Banking in India	15

Teaching Methodology :-

- Classroom and Guest lectures,
- Visit to various Banks and Financial Companies,
- Group Discussion,
- Assignment and Presentation

Revised Syllabus (2023 Pattern as per NEP)Faculty: COMMERCE

Class: M. COM. Advanced Banking & Finance

PART I (SEM I)

Subject: Legal Framework of Banking
Academic Year: 2023-2024

Name of the Program: **M. Com.**	Course Code 60123	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M. COM. PART I	**I**	60123	**Legal Framework of Banking**	**5**	**4**	**100**

Course Objectives:

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

Course Outcomes:

1) Students will understand the legal framework of how Indian banking system is working.
2) .Students will be familiar about the latest developments in the field of banking law .
3) They will build an understanding on practical applications and modern banking practices
4) Students will understand the link between the legal provisions and the practical aspects of banking.

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Unit	Title and contents	No of Lectures
1	**Banking Regulation Act 1949** Provisions relating to- Definition of bank (Sec. 5B and 5C), Business of Banking Companies (Sec.6), Restrictions on business of banking companies (Sec.8, 19 and 20), Capital Structure(Sec.12), Powers of the RBI (Sec.21, 22and 36 to 36AD), Applicability of the Act to Cooperative Banks (Sec.56), amendments of BRA1949 up to 2012, Banking Regulation (Amendment) Bill 2017	**15**
2	**The Negotiable Instrument Act 1881** Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec - 14), Endorsement (Sec -15), Dishonour of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (Sec. 138 to 147), Negotiable Instruments (Amendment and Miscellaneous Provisions) Act, 2002: Electronic Cheques/Truncated Cheques Negotiable Instruments (Amendment) Act, 2018- Empowers the Appellate Court to order payment pending the appeal against conviction (Sec.148)	**15**
3	**A. The Reserve Bank of India Act, 1934** Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45),Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) ,Penalties (Sec 58 B to 58 -G), RBI Act (As Amended By Finance Act 2018)- Monetary Policy Committee (Sec.45 ZA to 45 ZO) **B. RBI and Regulation of Digital Financial Services in India, 2012 to 2016.**	**15**
4	**Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002** Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act in 2016: (Taking possession over collateral: Audit and inspection)	**15**

Teaching Methodology:	1. Practical Problem Solving 2. Class Room Lectures. 3. Guest Lectures. 4. Visiting to various Companies. 5. Group Discussion, Debates 6. Assignments & Presentation 7. Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable	

Suggested Reference Books:

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

Scheme of Examination:

(i) Internal Assessment: 40 %

(ii) Semester End Exam: 60 %

M.COM.
Advanced Marketing

Program Name: M. Com in Advanced Marketing
Class: M. COM. PART I (SEM I)

Subject: Social Media Marketing

Academic Year: 2023-2024

Name of the Program: **M. Com.**	Course Code: 60124	Name of the Department: **Commerce**

Class	Semester	Course Code	Course Name / Subject	No. of Lectures Per week	Credits	Marks
M.Com	I	60124	Social Media Marketing	05	4	100

Course Objectives:

1. To understand social media marketing principles and its business impact.
2. To develop practical skills in content creation and campaign management.
3. To analyze social media metrics for effective strategy optimization.
4. To utilize social media advertising for targeted audience engagement.
5. To stay updated with emerging trends for competitive advantage.

Course Outcomes:-

1. Students will be able to understand social media marketing goals for successful online campaigns.
2. Students will analyze the effective social media marketing strategies for various types of industries and businesses.
3. Students will be able to design social media content and create strategies to optimize the content's reach to the target audience.
4. Students will be able to appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.
5. Students will be able to design a suitable social media campaign for the business goals.

Unit	Title and contents	No. of lectures
1	**INTRODUCTION TO SOCIAL MEDIA** 1.1Introduction to social media, how to build a successful Social Media Strategy, Goal setting 1.2Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, Userengagement on social networks 1.3Social advertising,Social media analytics; Impact of online reputation 1.4 Social Technology and its marketing influence in India.	12
2	**FACEBOOK, INSTAGRAM AND LINKEDIN MARKETING** 2.1Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, 2.2Instagram, creates automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads. 2.3The Structure of Linkedin : Profiles, Pages, Groups, and a Social Rolodex • Optimizing Your LinkedIn Profile • Using LinkedIn as a Social Rolodex • LinkedIn Pages, Groups, and Other Opportunities • Deliverable: A LinkedIn Marketing Plan	12
3	**TWITTER &YOUTUBE MARKETING** 3.1Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter. 3.2YouTube marketing, creating a YouTube channel, posting content, YouTube analytics, GooglePages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool –Adding Asset.	12
4	**SEARCH ENGINE OPTIMIZATION (SEO)** 4.1Search Engine Optimization (SEO) : Introduction, Understanding SEO 4.2 User Insights, Benefits And Challenges 4.3 Content Marketing 4.4 Traditional Media v/s Social Media, recent trends and challenges in Social Media marketing. 4.5Search Engine Optimization-Recent trends and challenges	12
5	**WEBSITE HOSTING USING WORDPRESS** 5.1Website Planning & Development- Website, Types of Websites, Phases of website development, Keywords: Selection process 5.2Domain & Web Hosting- Domain, Types of Domain, Where to Buy Domain, Web Hosting, How to buy WebhostingBuilding Website using Word press-What is Word press, CMS, Post and Page	12

	5.3Word press Plug-ins- Different Plug-ins, social media Plug-ins, page builder plug-ins: the elementor, how to insert a section, how to insert logo, Google Microsites	

Teaching Methodologies: -

- Class Room Lectures
- Guest lectures
- Group Discussion
- Assignments & Presentation

Reference Books:

1. Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration,2nd Edition, SAGE Publications Ltd.
2. Matt Golden (2022), Social Media Marketing, 1st Edition, Bravex Publications.
3. Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver PowerfulDigital Campaigns, 1st Edition, Kogan Page.
4. Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016),Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.
5. Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

Scheme of Examination:

- Internal Assessment (CIE): 40
- Semester end Examination (SEE): 60

Program Name: M. Com in Advanced Marketing

Class: M. COM. PART I (SEM I)

Subject: Event Management

Academic Year: 2023-2024

Name of the Program: **M. Com**	Course Code: 60125	Name of the Department: **Commerce**

M. Com Syllabus in Advanced Marketing Sem. I
Sub Name: Event Management Credits 2

Class	Semester	Course Code	Course Name / Subject	No. of Lectures	Credits	Marks
M.Com	I	60125	Event Management	30	2	50

Course Objectives:

1. Define the concept, its advantages & disadvantages & types of events.
2. Understand the process of organizing an event.
3. Understand the importance of a checklist in organizing an event.
4. Familiarize with organizing corporate events
5. Obtain a sense of responsibility for the multidisciplinary nature of event management.
6. Learn to promote the events.

Course Outcomes:-

1. Students will get acquainted and equipped with the knowledge and understand of Events
2. Students will master event planning principles and strategies.
3. Students will develop their ability to implement effective event project management.
4. Students will be able to understand event marketing and audience engagement
5. Students will execute events with effective project management skills.
6. Student will utilize creativity and innovation in event conceptualization

Unit	Title and contents	No. of lectures
1	**INTRODUCTION TO EVENT MANAGEMENT** Meaning, Nature, Scope, Types of Events (Corporate, Private, or Charity, Indoor Events, Out Door Events, Celebrity Events) Tools For Event Planning & Management MICE Events, Event Operations and Services (Setting Up, Parking, Maintenance, Ticketing, Food and Beverage, Logistics). Organization structure of event management	15

	companies, Emerging trends in event industry, Human Resource Management for Events. Event Planning: Event Checklist, Hosting , Principles of Holding Event , Reserving Event Hall, Preparing and Designing ,The Schedule of Event Permissions, Policies , Government & Local Authorities , Phonographic , Performance License , Five Bridges Of Event Management ,Characteristics of Successful Event Management	
2	**CORPORATE EVENT MANAGEMENT** Corporate Event Organization : Preparing A Blueprint , Facilities Planning and Organizing (Assigning Staff , Maintenance of Inventory For The Chemicals and Equipments , Cleaning, Maintenance, Aesthetic Upkeep , Maintaining Back Areas, Public Areas and Surroundings, Floral Designing (- Assigning The Responsibilities , Event Organizer Arrangements , Corporate Event Packages , Corporate Hospitality , Well- Being of the Patrons & Participants , Entailing The Entertainment In Corporate Events and Corporate Event Reporting .	15

Teaching Methodologies: -

Class Room Lectures
Guest lectures
Group Discussion
Assignments & Presentation

Text Books :

1. “Event Management : an integrated & practical approach” By Razaq Raj, Paul Walters & Tahir Rashid
2. “Event Management : a professional approach” By Ashutosh Chaturvedi
3. “Successful Event Management” By Anton Shone & Bryn Parry
4. “Event Management”, A.K. Bhatia, Sterling Publishers Pvt. Ltd. Delhi.
5. “Event Management”, Lynn Van Der Wagen, Carlos, Pearson, New Delhi.

Reference Books:

1. "Events Management" by Glenn Bowdin, Johnny Allen, William O'Toole, Rob Harris, Ian McDonnell.
2. "The Business of Event Planning: Behind-the-Scenes Secrets of Successful Special Events" by Judy Allen.
3. "Event Management For Dummies" by Laura Capell.
4. "Special Events: Creating and Sustaining a New World for Celebration" by Dr. Joe Goldblatt.
5. "Events Management: An International Approach" by Joe Goldblatt, Fiona Wilson.
6. "Strategic Event Creation" by Joe Goldblatt.
7. "Events: A Conceptual Approach" by Donald Getz.

8. "The Wiley Event Management Series: The Wiley Guide to Event Planning" by Jeffrey C. Callister.
9. "Professional Event Coordination" by Julia Rutherford Silvers.
10. "Event Management and Sustainability" by Razaq Raj and Paul Walters.
11. "Events Marketing" by C. A. Preston and Wayne M. D. Wright.
12. "The Event Manager's Bible: The Complete Guide to Planning and Organising a Voluntary or Public Event" by D. G. Conway.
13. "Special Events: A New Generation and the Next Frontier" by Dr. Joe Goldblatt.
14. "The Event Safety Guide: A Guide to Health, Safety and Welfare at Live Entertainment Events in the United States" by The Event Safety Alliance.
15. "Event Management in Sport, Recreation, and Tourism" by Cheryl Mallen, Lorne Adams, and John J. Jepson Jr.
16. “Powerhouse Conferences”, Coleman, Lee & Frnkle, Educational Institute of AH &MA.
17. “Meaning Conventions & Group Business”, Hoyle, Dorf & Jones, Educational Institute of AH & MA.
18. “Meetings, Conventions & Expositions - An Introduction to the Industry “, Rhonda J. Montgomery, Ph.D. & Sandra K. Strik. Publishers – Van Nostard Reinhold, An International Thomson Publishing Co.
19. “Successful Event Management”, Shone, A & Parry, B. Cengage Learning.

Scheme of Examination:

- Internal Assessment (CIE): 40%
- Semester end Examination (SEE): 60 %

Program Name: M. Com in Advanced Marketing
Class: M. COM. PART I (SEM I)

Subject: Marketing Techniques

Academic Year: 2023-2024

Name of the Program: **M. Com**	Course Code: 60126	Name of the Department: **Commerce**

M.Com Syllabus in Marketing Sem. I

Sub Name: Marketing Techniques Credits 4

Class	Semester	Course Code	Course Name / Subject	No. of Lectures Per week	Credits	Marks
M.Com	I	60126	Marketing Techniques	5	4	100

Course Objectives:

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

Course Outcomes:-

1. Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.
2. Students will get in-depth knowledge about Product Mix and Price Mix
3. Students will understand about Place Mix and Promotion Mix
4. Students will aware about various tools of Public Relation and also e-marketing promotion

Unit	Title and contents	No. of lectures
1	**Marketing Introduction & Marketing Environment** 1.1Meaning, Definition, Elements, Objectives, Importance, Advantages and limitations, Evolution and Scope Approaches to the study of Marketing 1.2 Marketing Environment: Meaning and Definition, Internal and external Environmental factors influencing the marketing environment 1.3 Marketing Planning and Execution	15

	1.4 Marketing Strategy 1.5 Green Marketing 1.6 Marketing Innovation,	
2	**Product Mix and Price Mix** 2.1Marketing Mix : Meaning, Definition, Elements, Product Mix: Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination 2.2 Product Management: New product development and Product Life Cycle Brand Management: concept definition and history of brand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory 2.3Labelling: Meaning and importance 2.4 Price Mix:Meaning, Definition and Elements of price mix. Need, importance and objectives of pricing. Factors influencing pricing. Various Pricing Strategies.	15
3	**Place Mix and Promotion Mix** 3.1 Types of Distribution Channels , Advantages & Limitations, factors affecting selection of channel. 3.2 Promotion Mix : Meaning, Elements of Promotion Mix, 3.3 Advertising , Concept, Classification, functions , benefits of advertising, Economic, Social & ethical issues, evaluating advertising effectiveness, Recent trends in advertising 3.4Personal Selling – concept and importance, theories of selling, process of personal selling. Selling Methods, Limitations of personal selling. 3.5Publicity: Meaning, difference between advertising and publicity Sales Promotion: Meaning, Objectives and importance. Tools or techniques, Evaluation of sales promotion.	15
4	**Public Relations, People Process and Physical Evidence** 4.1Public Relation- Concept, History, Tools of public relations, Role of Public Relation Officer 4.2 E- Marketing Promotion – E mails, different types of Web advertising, blog spots, Online Sponsorships. 4.3Social Media Marketing, People, Process and Physical Evidence People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging	15

Teaching Methodologies: -
Class Room Lectures
Guest lectures
Group Discussion
Assignments & Presentation

Reference Books:

1. Marketing Management, Arun Kumar, Rachana Sharma, Atlantic Publishers & Distributors, New Delhi
2. Marketing Management, Amar Jyoti, Gennext Publishers, New Delhi.
3. Marketing Management, RanjanSaxena, Tata Mc-Graw Hill Publishers, New Delhi.
4. International Marketing Mix Management, Tobias Richter, Noyos, Berlin.
5. Marketing Management, Russell Winer, Pearson Education, Delhi.
6. Public Relation in Marketing Mix, Jordan Goldman, NTC Business Books, New York
7. Public Relation for Marketing Management, Frank Jefkins, The MACMILLAN Press Ltd, London
8. Marketing Management, Prin. Dr. Babasaheb Sangale, Success Publications, Pune.

Scheme of Examination:

- Internal Assessment (CIE): 40
- Semester end Examination (SEE): 60

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SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY- 2020

STRUCTURE AND SYLLABUS

MASTER OF COMMERCE (M.Com)

w.e.f. 2023-2024

1. Format for CIE:

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) Written Examination
b) Offline Quiz
c) Power Point Presentations
d) Projects
e) Assignments/Tutorials
f) Oral Examination
g) Open Book Test
h) Analysis of Case Study

2. Format for SEE (Theory Subjects):

SEE (Semester End Exam) Pattern for 70 Marks (4 Credits)

Instructions:

1) Q. 1 and Q. 6 are compulsory
2) Students can attempt any Three Questions from Q. No. 2 to Q. No. 5

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

3. Format for SEE (Theory Subjects):

SEE (Semester End Exam) Pattern for 35 Marks (2 Credits)

Instructions:

All Questions are Compulsory:

Q. 1) Fill in the Blanks	:	05 Marks
Q. 2) Descriptive Question from Unit 1	:	10 Marks
Q. 3) Descriptive Question from Unit 2	:	10 Marks
Q. 4) Short Notes on all Units (Any 2 out of 4)	:	10 Marks

Semester-II

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory (Compulsory)				
1.	FA551MJ	Financial Analysis & Control	4	Accountancy
2.	ST552MJ	Strategic Management	4	Bus. Administration
Advanced Accounting & Taxation				
Major Mandatory				
3.	BT553MJ	Business Tax Assessment & Planning	4	Accountancy
4.	IT554MJ	Indirect Tax (GST)	2	Accountancy
Major Elective				
5.	SA555MJ	Specialized Areas in Accounting	4	Accountancy
Commercial Laws & Practices				
Major Mandatory				
6.	DC556MJ	Laws Relating to Copyright & Design	4	Business Law
7.	LA557MJ	Law of Arbitration	2	Business Law
Major Elective				
8.	ES558MJ	E-Security & Cyber Laws	4	Business Law
Advanced Cost Accounting & Cost System				
Major Mandatory				
9.	CA559MJ	Application of Cost Accounting	4	Cost & Works Accounting
10.	VA560MJ	Variance Analysis & Interpretation	2	Cost & Works Accounting
Major Elective				
11.	CC561MJ	Cost Control & Cost System	4	Cost & Works Accounting
Co-Operation & Rural Development				
Major Mandatory				
12.	MC562MJ	Management of Co-OperativeMovement	4	Business Practices
13.	RE563MJ	Rural Entrepreneurship & Micro Finance	2	Business Practices
Major Elective				
14.	IC564MJ	International Cooperative Movement	4	Business Practices
Business Practices & Environment				
Major Mandatory				
15.	BP565MJ	Modern Business Practices	4	Business Practices
16.	BL566MJ	Business Laws & Ethics	2	Business Practices

Major Elective				
17.	BA567MJ	Business Environment Analysis	4	Business Practices
Business Administration				
Major Mandatory				
18.	BV568MJ	Business Ethics & ProfessionalValues	4	Bus. Administration
19.	CS569MJ	Corporate Social Responsibility	2	Bus. Administration
Major Elective				
20.	KM570MJ	Elements of KnowledgeManagement	4	Bus. Administration
Advanced Banking & Finance				
Major Mandatory				
21.	LP571MJ	Banking Law & Practices	4	Banking & Finance
22.	PS572MJ	Banking Product & Services	2	Banking & Finance
Major Elective				
23.	MP573MJ	Monetary Policy	4	Banking & Finance
Advanced Marketing				
Major Mandatory				
24.	CR574MJ	Public Relations and Corporate Communications	4	Marketing
25.	BR575MJ	Branding	2	Marketing
Major Elective				
26.	MS576MJ	Service Marketing	4	Marketing
On the Job Training / Field Project (Compulsory)				
27.	JT577MJT	On the Job Training OR	4	Concerned Specialization
	FP578MJT	Field Project	4	Concerned Specialization

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com (Sem-II)

Subject: Financial Analysis and Control

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	FA551MJ	Financial Analysis & Control	5	4	100

Course Objectives:

1. To enable the learners to understand the concept of financial statements and acquire the knowledge of financial analysis and control tools.
2. To enhance skills of learners to make appropriate application and uses of financial analysis and control.
3. To enable the students to learn the various techniques of financial analysis.
4. To impart the basics knowledge of capital budgeting.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Analysis and Interpretation of Financial Statements:** 1.1 Meaning, Nature, Types of Financial Statements, and Limitations of Financial Statements 1.2 Analysis and Interpretation of Financial Statements 1.3 Types of Financial Analysis: A) On the basis of Material Used and B) On the basis of Modus Operandi, and Steps involved in Analysis in Financial Statements 1.4 Introduction of Financial Analysis Techniques: Comparative Financial Statements, Common-Size Financial Statements, Trend Percentages, Funds Flow Analysis, Cost-Volume-Profit Analysis, Ratio Analysis etc. 1.5 Comparative Financial Statements: Meaning, Uses, Limitations and Numerical Problems 1.6 Common Size Financial Statements: Meaning, Uses, Limitations and Numerical Problems	**15**
2	**Funds Flow Analysis:** 2.1 Meaning of Funds, Flow of Funds and Funds Flow Statement 2.2 Difference between Funds Flow Statement and Income Statement 2.3 Parties interested in Funds Flow Statement 2.4 Uses and Limitations of Funds Flow Statement 2.5 Preparation of Funds Flow Statement: 2.5.1 Sources of Funds and Applications of Funds 2.5.2 Techniques for Preparing a Funds Flow Statement: Schedule of Changes in Working Capital and Funds Flow Statement 2.5.3 Numerical Problems on Funds Flow Statement 2.6 Statement of Changes in Financial Position:	15

	2.6.1 Definition, Meaning, and Importance 2.6.2 Points for Preparation of Statement of Changes in Financial Position 2.6.3 Numerical Problems on Statement of Changes in Financial Position	
3	**Cash Flow Analysis:** 3.1 AS-3: Cash Flow Statement and Ind AS-7: Statement of Cash Flows 3.2 Meaning of Cash Flow Statement, and Uses and Limitations of Cash Flow Analysis 3.3 Difference between Cash Flow Analysis and Funds Flow Analysis 3.4 Preparation of Cash Flow Statement (Numerical Problems): 3.4.1 Direct Method 3.4.2 Indirect Method	**15**
4	**Basics of Capital Budgeting:** 4.1 Concept of Capital Budget and Capital Budgeting, and Cases of Capital Budgeting Decisions 4.2 Importance of Capital Budgeting and Rationale of Capital Expenditure 4.3 Capital Expenditure Budget: Meaning, Objectives, Control over Expenditure through Capital Expenditure Budget 4.4 Kinds of Capital Investment Proposals, and Factors affecting Capital Investment Decisions: a) The amount of Investment, b) Minimum Rate of Return on Investment, c) Return Expected from the Investment, d) Ranking of the Investment Proposals, and e) Risk and Uncertainty 4.5 Capital Budgeting Appraisal Methods: 4.5.1 Pay-Back Period Method 4.5.2 Discounted Cash Flow Method or Time Adjusted Technique: 4.5.2.1 The Net Present Value Method 4.5.2.2 Present Value Index Method 4.5.3 Accounting or Average Rate of Return Method 4.6 Numerical Problems on the Methods of Capital Budgeting Appraisal	**15**

Course Outcomes:

1) To understand the Financial Analysis Techniques, Funds Flow and Cash Flow Analysis, and AS & Ind AS.
2) To apply the Financial Analysis Techniques for analysis and interpretation.
3) To understand the concept budgeting and its Appraisal Methods.
4) To analyze the financial information for decision-makings.

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 Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi

4. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
5. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi
6. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
7. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
8. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
9. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
10. Accounting for Management, S. Ramanathan, Oxford University Press, 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. Students' Guide to Accounting Standards (CA/CMA Final), Dr. D. S. Rawat (FCA), Taxmaan Publication (P.) Ltd., New Delhi
14. 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
15. 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
16. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
17. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% & 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Studies	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks) **(Total 3 Hours Duration)**	***Instructions:*** 1) *Question No. 1 and 7 are Compulsory.* 2) *Attempt any Three Questions from Question No. 2 to 6.* Q. 1: Fill in the Blanks = 6 Marks Q. 2: Numerical Problem 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: Theory Question on any One Unit = 18 Marks Q. 7: Short Notes on all Units (Any 2 out of 4)= 10 Marks	**Min. 28 Marks (40% of Passing)**

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Class: M.Com (Sem-II)

Subject: Strategic Management

Academic Year: 2023-2024

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.	II	ST552MJ	Strategic Management	5	4	100

Course Objectives:

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

Course Outcomes:

1. Students will understand the concept and process of strategic management. Emergence of changes in modern business environment will be leant be them.
2. Students will develop strategic analytical skills to design an effective strategic plan. They will gain technical and managerial skills in various areas of business administration.
3. Students will learn Development of Applicability skills for effective plan implementation. They will gain technical skills required for evaluation of alternatives and analytical skills for choice amongalternatives
4. Students will have a strong foundation in understanding the formulation of sound functional Strategy in various areas of business. They will develop Analytical and Managerial Abilities for critical evaluation.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Introduction to Strategic Management:** 1.1 Strategy - Concept and its Evolution 1.2 Strategic Management Characteristics, Dimensions and Approaches to Strategic Decision Making 1.3 Strategic Management Process Components of Strategic Management 1.4 Model – Policies, Role of Top Management Strategic Implications of Social and Ethical Issues	15
2	**Strategy Formulation, Strategic Analysis and Strategic Planning:** 2.1 Organizational Goals, Mission and Social Responsibility 2.2 Analysis of Business Environment 2.3 Internal analysis for Strategic Planning 2.4 Strategic Planning meaning, steps, alternatives, advantages and disadvantages 2.5 Designing an effective Strategic Plan	15

3	**Strategic Choices and Strategy Implementation:** 3.1 Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies 3.2 Evaluation of Strategic Alternatives for Developing Product Portfolio Models and Selection of Suitable Corporate Strategy Implementation Issues 3.3 Planning and Allocation of Resources Organizational Structures – Factors affecting the choice 3.4 Degree of Flexibility and Autonomy	**15**
4	**Functional Strategy and Strategic Review:** 4.1 Knowledge and Formulation of FunctionalStrategy for Marketing Environment Sustainability 4.2 Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring 4.3 Business Process Reengineering , Benchmarking , TQM and Six Sigma 4.4 Chankyaniti - A Case Study Approach	**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
Internship for Students if any: Not Applicable	
Suggested Reference Books: 1. Strategic Management : The Indian Context – By R. Srivivasan 2. Strategic Management – By Dinesh Madan 3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford 4. Strategic Management – By Fred R. David, Forest R. David 5. Strategic Management – By Dr. C. B. Gupta	

Class: M.Com (Sem-II)

Subject: Business Tax Assessment and Planning

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	BT553MJ	Business Tax Assessment and Planning	5	4	100

Course Objectives:

1. To understand the provisions of exemption pertaining to Agricultural Income and Set Off and Carry Forward of Losses.
2. To learn the tax treatment of Hindu Undivided Family.
3. To learn the tax treatment of Firm.
4. To understand the provisions of Return of Income, Assessment and Miscellaneous.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Agricultural Income and Exemption of Agriculture Income, and Set-Off and Carry Forward of Losses:** 1.1 Agricultural Income and Exemption of Agriculture Income: 1.1.1 Definition of Agricultural Income under Section 2(1A) 1.1.2 Instances of Agricultural Income and Non-Agricultural Income 1.1.3 Tax treatment of Income which is Partly Agricultural and Partly from Business under Rules-7, 7A, 7B and 8 1.1.4 Partially Integrated Taxation of Non-Agricultural Income with Income derived from Agriculture 1.1.5 Problem on Computation of Net Agricultural Income 1.2 Set Off and Carry Forward of Losses: 1.2.1 Inter-Source Adjustment 1.2.2 Inter-Head Adjustment 1.2.3 Carry Forward of Loss: 1.2.3.1 Carry forward of loss under the head "Income from House Property" 1.2.3.2 Carry forward of loss under the head "Profits and Gains of Business or Profession (Other than Speculation Business Loss) under Section 72 1.2.3.3 Carry forward of loss under the head "Profits and Gains of Business or Profession (Speculation Business Loss) under Section 73 1.2.3.4 Carry forward of loss under the head "Capital Gains" under Section 74 1.2.3.5 Carry forward of loss from the activity of owning and maintaining race horses under Section 74A 1.2.4 Problems on Set Off and Carry Forwarded of Losses	15
2	**Tax Treatment of Hindu Undivided Families and Tax Deduction or Collection at Source:** 2.1 Tax Treatment of Hindu Undivided Families:	15

	2.1.1 Meaning of HUF and Hindu Coparcenary 2.1.2 Schools of Hindu Law, and Jain and Sikh Families 2.1.3 Basic Conditions for Assessment as HUF and Partition of HUF 2.1.4 Rates of Tax and Computation of Taxable Income 2.1.5 Problems on Computation of HUF Income 2.2 Tax Deduction or Collection at Source: 2.2.1 Introduction and Meaning of TDS/TCS, Objectives and Benefits of TDS/TCS 2.2.2 Payment without tax deduction or with deduction at lower rate (Section 197 and 197A) 2.2.3 Processing of statement of tax deducted at source (Section 200A) 2.2.4 Time and Mode of Deposit of TDS/TCS 2.2.5 Quarterly TDS/TCS Statements Forms, and Due Date and Mode of submission of Quarterly Returns 2.2.6 Certificate of Tax Deduction/Collection at Source and Time Limit for Issue of TDS/TCS Certificate	
3	**Tax Treatment of Firms:** 3.1 Meaning of Partnership 3.2 Scheme of Taxation of Firms 3.3 Remuneration and Interest is deductible 3.4 Firm should fulfill conditions under section 184 3.5 Conditions for claiming deduction of Remuneration and Interest to Partners under section 40(b) 3.6 Carry Forward and Set Off of Loss in the case of change in the Constitution of Firm 3.7 Computation of Income and Income Tax of Firm	**15**
4	**Return of Income, Assessment and Miscellaneous:** 4.1 Return of Income and Types of Return: Voluntary Return, Return of Loss, Belated Return, Revised Return, Updated Return, Defective or Incomplete Return, Modified Return 4.2 Permanent Account Number (PAN) 4.3 Assessment: Self-Assessment, Summary Assessment, Scrutiny Assessment, Best Judgment Assessment, Reassessment, Income Escaping Assessment, Rectification of Mistakes, Time Limit for completion of Assessment Reassessment, and Refund of Excess Payments of Income Tax 4.4 Income Tax Authorities 4.5 Miscellaneous: Tonnage Tax, Securities Transaction Tax, Tax Clearance Certificate, Equalization Levy, Business Reorganization, Commodities Transaction Tax, Restriction on Cash Transactions	**15**

Course Outcomes:

After completion of the course, learners would be able to:

1. Compute the Agricultural Income and apply the provisions of Set Off and Carry Forward of Losses
2. Compute and determine the income of HUF
3. Compute and determine the income of Firm
4. Prepare the Return of Income and analyse the Assessment and Miscellaneous

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 Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi
2. Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxmann Publication (P) Ltd., New Delhi
3. Bare Act: Income Tax Act 1961
4. Direct Taxes Ready Reckoner by Dr. Vinod K. Singhania, Taxmann Publication (P) Ltd., New Delhi
5. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House
6. Study Materials of ICAI, ICSI, ICMA
7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments/Tutorials • Written Test • Offline MCQ Test • Open Book Test • Power Point Presentation • Case Study	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks) **(Total 3 Hours Duration)**	***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: Numerical Problem on Unit-1 = 18 Marks Q. 3A: Numerical Problem on Unit-2 = 10 Marks Q. 3B: Theory Question on Unit-2 = 08 Marks Q. 4: Numerical Problem on Unit-3 = 18 Marks Q. 5: Theory Question on Unit-4 = 18 Marks Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks	**Min. 28 Marks (40% of Passing)**
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Class: M.Com (Sem-II)

Subject: Indirect Tax (GST)

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	IT554MJ	Indirect Tax (GST)	3	2	50

Course Objectives:

1. To understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To learn Definitions of Basic Concepts under GST, GST Council, Authorities under GST, Registration Procedure, and Levy of GST.
3. To study the Composition Scheme and Alternative Composition Scheme.
4. To learn the Returns, Assessment, and Audit under GST.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Preliminary of GST:** 1.1 Constitutional Background of GST in India, Objectives of GST and Pre-GST Indirect Tax Structure in India (Union and States) 1.2 Definitions: Aggregate Turnover, Assessment, Business, India, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Recipient of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Reverse Charge, Taxable Person, Taxable Territory, Supplier, Recipient, Commerce and e-Commerce Operator, Export of Goods, Export of Services, Import of Goods, Import of Services 1.3 GST Council and its Function, and Authorities/Officers under GST 1.4 Registration under GST: 1.4.1 Significance of Registration 1.4.2 Person liable for Registration: Compulsory Registration under section 22, Person not liable for Registration under section 23, and Compulsory Registration under section 24 1.4.3 Procedure for Registration: Verification before Registration, Registration Application, Authentication of Application, Registration Certificate, Amendment of Registration, Cancellation or Suspension of Registration, Revocation of Cancellation of Registration, Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers, Method of Authentication, and Person liable to verify the Registration Application 1.5 Levy of GST: Basis of Charge of GST, Levy of GST in the case of Inter-State Supply, Levy of GST in the case of Intra-State Supply, GST Rates notified for supply of various goods and services 1.6 Simple Numerical Problems on ascertainment of GST Rates for Supply of different Goods and Services	**15**

2	**Composition Scheme and Alternative Composition Scheme, Returns, Assessment, and Audit under GST:** 2.1 Composition Scheme and Alternative Composition Scheme: 2.1.1 Composition Scheme: Threshold Limit for Small Taxpayers, Composition Levy, Conditions for Composition Scheme, Specified GST Rates under Composition Scheme, and Other Relevant Considerations for a Registered Person under Composition Scheme 2.1.2 Alternative Composition Scheme: Alternative Composition Scheme for Small Service Providers, Salient Features of Alternative Composition Scheme, Special Features for GST Payments under Alternative Composition Scheme 2.2 Returns: Basic Features of GST Returns Mechanism, Different GST Returns, Due Dates of GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger 2.3 Assessment: Self-Assessment, Provisional Assessment, Scrutiny of Returns, Best Judgment Assessment for Non-Filers of Return, Assessment of Unregistered Person, Summary Assessment 2.4 Audit: Audit by Registered Dealer or Statutory Audit under Section 35, Audit by Tax Authorities under Section 65, Special Audit under Section 66	15

Course Outcomes:

After completion of this course, students would be able to:

1) Understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2) Understand and interpret various Basic Concepts under GST, Registration Procedure, and Levy of GST.
3) Remember the Role and Functions of GST Council, Authorities under GST.
4) Analyze the Composition Scheme and Alternative Composition Scheme.
5) Learn and Apply the Returns, Assessment, and Audit under GST

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 Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Constitution of India 5. Study Materials of ICAI, ICSI, ICMA 6. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	**Exam Format**	**Minimum Passing Marks**
Continuous Internal Evaluation (CIE) (15 Marks)	**The subject teacher needs to adopt any two of the following methods for internal assessment:** • Assignments/Tutorials • Written Test • Offline MCQ Test • Open Book Test • Power Point Presentation • Case Study	**Min. 6 Marks (40% of Passing)**
SEE / External Exam (35 Marks) **(Total 2 Hours Duration)**	**Question Paper Pattern** Q. 1: Problems on ascertainment of GST Rates for supply of various goods **OR** services (Any 1 out of 2)= 05 Marks Q. 2: Theory Question on Unit-1 = 10 Marks **OR** Q. 2: Theory Question on Unit-1 = 10 Marks Q. 3: Theory Question on Unit-2 = 10 Marks **OR** Q. 3: Theory Question on Unit-2 = 10 Marks Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks	**Min. 14 Marks (40% of Passing)**
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Class: M.Com (Sem-II)

Subject: Specialized Areas in Accounting

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	SA555MJ	Specialized Areas in Accounting	5	4	100

Course Objectives:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To learn accounting treatment of various terms.
3. To prepare Financial Statements of Insurance Business and Hotel Business.
4. To study of recent development in accounting.

Unit No.	Title and Contents	No. of Lectures in Clock Hour
1	**Insurance Companies Accounts:** 1.1 Introduction and General Information of Insurance, and Insurance Business in India: Life Insurance and General Insurance 1.2 Appointment of Ombudsmen 1.3 Insurance Regulatory and Development Authority (IRDA): Composition of IRDA, Duties, Powers and Functions of IRDA, and Legal Framework 1.4 Financial Statements of Insurance Business: Application of AS and Ind AS, Disclosure Forming Part of Financial Statements, General Instructions for Preparation of Financial Statements, and Management Report 1.5 Important Terms connected with Insurance Business 1.6 Format of Financial Statements: 1.6.1 Life Insurance Business: Form A-RA: Revenue Account, Form A-PL: Profit and Loss Account, Form A-BS: Balance Sheet, and Schedules: 1 to 15 1.6.2 General Insurance Business: Form B-RA: Revenue Account, Form B-PL: Profit and Loss Account, Form B-BS: Balance Sheet, and Schedules: 1 to 15 1.6.3 Numerical Problems on Preparation of Financial Statements of Life Insurance and General Insurance Businesses	**15**
2	**Hotel Companies Accounts:** 2.1 Introduction and Nature of Hotel Business 2.2 Hotel Organization: Revenue Earning Departments and Non-Revenue Earning Departments 2.3 Heads of Revenue and Expenditure of Hotel Business 2.4 Classification of Guests: On the basis of residence and On the basis of settlement of dues 2.5 System of Book-Keeping: Cash Book, Purchase Day Book, Sales Day Book and Visitors or Guests Ledger 2.6 Internal Control System in a Hotel 2.7 Night Audit: Restaurant Audit, Front Office Audit and Reports	**15**

	2.8 Important Terms connected with the Hotel Business and Numerical Problems on Important Terms 2.9 Practical Problems on Final Accounts	
3.	**Contract Accounts:** 3.1 Introduction of Contract Accounting 3.2 AS-7: Construction Contracts and Ind AS-11: Construction Contracts 3.3 Specific Aspects of Contract Accounting and their Treatment: Materials, Labour, Plant, Overheads, Cost-Plus Contracts, Extra or Additional Work, Sub-Contracts, Escalation Clause, Payment, Work Certified, Work Uncertified, Materials and Stores at Site, Work-In-Progress, and Profit on Incomplete Contracts 3.4 Numerical Problems on Contract Costing	**15**
4	**Recent Developments in Accounting (Only Theory):** 4.1 Value Added Statement: Concept, Treatment of Certain Items, Advantages and Limitations 4.2 Economic Value Added: Concept and Utility of Economic Value Added 4.3 Environmental / Green Accounting: Meaning, Significance and Limitations of Environmental Accounting, Areas of Environmental Accounting: a) National Level Environmental Accounting and b) Corporate Environmental Accounting, and Corporate Environmental Reporting in India 4.4 Brand Accounting: Meaning, Functions of Brand, Methods of Brand Valuation: Cost Method, b) Market Value Method and c) Income Earning Method, Development of Brand Accounting Concept, Accounting Treatment: AS-26: Intangible Assets and Ind AS-38: Intangible Assets 4.5 Lean Accounting: Introduction, Limitation of Traditional Accounting, Meaning and Objectives, Lean Accounting Steps. Lean Accounting Principles, Practices and Tools	**15**

Course Outcomes:

After completion of the course, learners would be able:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To apply accounting treatment for analyzing the financial information.
3. To analyse the effects of accounting treatments.
4. To prepare financial statements of Insurance and Hotel Business.
5. To know the recent developments in accounting.

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 Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
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 Publication (P.) Ltd., New Delhi
5. 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
6. 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
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
9. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
10. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
11. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
12. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
13. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
14. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
15. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
16. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
17. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1) Internal Assessment: 30% and 2) External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Study	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks) **(Total 3 Hours Duration)**	***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 = 6 Marks Q. 2: Numerical Problem 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: Theory Question on Unit-4 = 18 Marks Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks	**Min. 28 Marks (40% of Passing)**
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Class: M.Com (Sem-II)

Subject: Law Relating to Copyright and Design

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			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.	II	DC556MJ	Law Relating to Copyright and Design	5	4	100

Course Objectives:

1. To equip the students with the Concepts of Copyrights, Geographical indications, Plant Varieties and Designs.
2. To acquaint Students with legal provisions relating to these IPRs.
3. To sensitise the students to opt for suitable careers in management and regulation of these IPRs.
4. To make the students acquainted with the regulatory regime in the field of Copyrights, Geographical indications, Plant Varieties and Designs.
5. To study relevant judicial decisions relating to these IPRs.

Course Outcomes:

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

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**The Copyright Act, 1957:** Concept and Evolution, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright- Rights of the Copyright Owner – International Copyright (Ss – 40-43). Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Sections 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958). Infringement of Copyright - acts which constitute Infringement, acts not Constituting Infringement etc. (Sections 51 to 53 A) – Offences and Penalties, Copyright Societies: Functions and Rights Important Judicial Decisions to be studied: 1) The Chancellor, Masters & Scholars of the University of Oxford & Ors. v. Rameshwari Photocopy Services & Ors. [DU Photocopying Case] CS (OS)--2439/2012. Delhi High Court 2) Twentieth Century Fox Film Corp v. MCA Inc. and Ors [715 F.2d 1327 (9th Cir.	**15**

	1983)] 3) R. G. Anandv. Deluxe Films [AIR (1978) SC 1613] 4) Apple Computer, Inc. v. Microsoft Corporation & Hewlett-Packard Co. [35 F.3d 1435 (9th Cir.1994)]	
2	**The Designs Act, 2000 Industrial Designs:** Introduction, Meaning and Scope – Registerability of a Design, who can file an Application for Registration of a Design (Sections 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant. Important Judicial Decisions to be studied: 1) Micolube India Limited v. Rakesh Kumar 2013 1AD (Delhi) 542; MIPR 2012 (2) 200 2) Reckitt Benckiser India Ltd. v. Wyeth Ltd. AIR 2013 Delhi 101;2013 (54) PTC 90 (Del) (FB) 3) Gopal Glass Works Limited v. Assistant Controller of Patents & Designs & Ors. 2006 (3) CHN 188 4) Atul Narsibhai Patel v. The Assistant Controller of Patents And Designs And Others, Calcutta High Court AID No. 3 of 2013 Decided on 17.01. 2017	**15**
3	**The Geographical Indications of Goods (Registration and Protection), Act, 1999:** Geographical Indications: Introduction, Meaning and Content – Legislative framework: The Geographical Indications of Goods (Registration & Protection) Act, 1999 and the Geographical Indications of Goods (Registration & Protection) Rules, 2002. Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar, Appellate Board – Certificate of Validity – Powers of Central Government.	**15**
4	**Protection of Plant Varieties and Farmers Rights Act-2001:** Introduction, Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration	**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 Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials

References

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

Class: M.Com (Sem-II)

Subject: Law of Arbitration in India
(The Arbitration and Conciliation Act, 1996)

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			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.	II	LA557MJ	Law of Arbitration in India (The Arbitration and Conciliation Act, 1996)	3	2	50

Course Objectives:

1. To Make Students understand the concept of Law of Arbitration in India.
2. To impart the knowledge of the Arbitration and Conciliation Act, 1996.
3. To make students understand the applicability of the Arbitration and Conciliation Act, 1996.
4. To teach the utility/ Practical use of the Arbitration and Conciliation Act, 1996.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of the Arbitration and Conciliation Act, 1996.
2. Students will be able to acquire knowledge of the Arbitration and Conciliation Act, 1996.
3. Students will develop their ability to Law of Arbitration in India.
4. Students will be able to understand the Arbitration and Conciliation Act, 1996.
5. Students will develop an insight about the Arbitration and Conciliation Act, 1996.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	**Arbitration and Arbitral Proceedings:** 1. Arbitration: Meaning, significance, features and Scope 2. Arbitration Agreement (sections 7 to 9) 3. Composition and Jurisdiction of Arbitral Tribunals (sections 10 to 17) 4. Conduct of Arbitral Proceedings, Making of Arbitration award and termination of Proceedings (sections 18 to 33)	**15**
2.	**Arbitral Awards and their enforcement:** 1. Recourse against Arbitral award (sec.34) 2. Finality and enforcement of Arbitral Awards and Appeals. (Sections 35 to 37) 3. Arbitration Council of India (Sections 43A to 43M) 4. Enforcement of Certain Foreign Awards. (sections 44 to 60)	**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 Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not applicable

Recommended Books and Study Materials

References:

1) Arun kumar Jain, “International Business - Competing in the Global Market”, Place-Charles Hill, Tata McGraw Hill, New Delhi.
2) M.L.Jhingan, “International Economics”, Vrinda Publications, Delhi.
3) Malcolm N. Shaw, “International Law”, Cambridge University Press, New Delhi, (2007).
4) V. K. Bhalla, S. Shiva Ramu, “International Business, Environment and Management”, Anmol Publication Pvt. Ltd., New Delhi. (2010).
5) Dr. Ram Singh, “International trade operations”, Excel Books, New Delhi, (2009).
6) Francis Cherunilam, “International Trade and Export Management”, Himalaya Publishing House, Mumbai, (2000).
7) Dr. S. P. Gupta, “International Law and Human Rights”, Allahabad Law Agency, Haryana, (2009).
8) Dr. S. R. Myneni, “International Trade Law”, Allahabad Law Agency, Haryana (2008).
9) Indira Carr, “International Trade Law”, Routledge, Abingdon, Oxon, (2014).
10) Macmillan, “International Banking Legal & Regulatory Aspects”, Macmillan India Ltd., Daryaganj, New Delhi, (2007).
11) Judith Evans, “Law of International Trade”, Old Baile Press, London, (2001)
12) Rajendra P. Maheshwari, “International Business”, International Book House Pvt. Ltd., New Delhi, (2011).
13) Dr. S. K. Kapoor, “International Law and Human Rights”, Central Law Agency, Allhabad, (2004).
14) K. C. Johsi, “International Law & Human Rights”, Eastern Book Company, Lucknow, (2006).
15) Study Material, Professional Programme on International Business-Laws and Practices (Module-3)- Website:www.icsi.edu

Class: M.Com (Sem-II)

Subject: E-Security and Cyber Laws

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			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	II	ES558MJ	E-Security and Cyber Laws	5	4	100

Course Objectives:

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

Course Outcomes:

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

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	**Introduction to Computer Crimes:** Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds. Preventing Computer Frauds and Ethical Considerations. System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats. E-Commerce security issues. Risk involved in E-Commerce. Protecting E-Commerce System.	**15**
2.	**E-Security:** Introduction to E-Security and Security Requirements. Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption, Firewall, Antivirus Software, Digital Identity and digital Signature, Digital Signature Certificate. Secure Socket Layer and Secure Electronic Transaction	**15**

	Protocols.	
3.	**Cyber Laws (Information Technology Act, 2000) Part-I:** Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, Requirements & legal aspects of e-contracts (offer and acceptance in e-form), Cyber Laws & legal issues (cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance) Information Technology Act – 2000 Part-I Digital Signature-definition ,meaning, functions, procedure, E- Governance (Ss. 4 to 9), E- Records (Ss 11 to 16), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates, License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber.	**15**
4.	**Cyber Laws (Information Technology Act, 2000) Part-II** Penalties for Cyber wrongs and Adjudication (Ss. 43 to 47), Cyber Regulation Appellate Tribunal (Procedure and Powers (Ss.48 to 51, 57 to 64) Cyber Crimes/Offences & punishment (u/s 65 to 79), Offences by Companies (S.85) Amendments effected in IPC 1860, Indian Evidence Act, 1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.	**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 Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials

Sr. No.	**Title of the Book**	**Author/s**	**Publication**
1	E-COMMERCE and ITS APPLICATIONS	Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla.	S. Chand & Company
2	Management Information and Control Systems	Dr. Sushila Madan	TAXMANN'S
3	Electronic Commerce from Vision to Fulfillment	Elias M. Awad	Pearson Education
4	Text book on Intellectual property rights	N.K. Acharya	Asia Law House
5	Law of Information Technology (Cyber Law)	D. P. Mittal	TAXMANN'S
6	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa,

7	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co
8	Law of Information Technology	D.P. Mittal	
9	Cyber Laws	Krishnakumar	
10	Encyclopedia of Cyber Laws	Sujeet Kumar	
11	Handbook of Cyber Laws	Vakul Sharma	

Class: M.Com (Sem-II)

Subject: Application of Cost Accounting

Academic Year: 2023-2024

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	II	CA559MJ	Application of Cost Accounting	5	4	100

Course Objectives:

1. To make students understand the applicability of different cost accounting methods of cost analysis and cost allocation.
2. To make students understand various techniques for measuring and analysing costs in service organization.
3. To provide students with a comprehensive understanding of the concept, methodologies and applications of product life cycle in business setting.
4. To equip students with the knowledge and skills necessary to utilise Activity Based Costing to enhance business performance.

Course Outcomes:

1. Students will get acquainted with the knowledge necessary to select and apply appropriate costing methods in different business scenarios to facilitate effective cost management and decision making.
2. Students will be able to understand service costing principles and their application in service-oriented business.
3. Students will be equipped with the knowledge to effectively manage costs throughout the entire life cycle of a product from its inception to its discontinuation.
4. Students will develop an insight about how Activity Based Costing differs from Traditional Costing.

Unit. No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Methods of Costing:** 1. Introduction to Methods of costing 2. Job Costing: Meaning, Features, Advantages & Limitations 3. Contract Costing: Meaning, Features, Work Certified, Uncertified, Escalation Clause, Cost Plus Contract, Work-in-Progress, Profit on Incomplete Contract 4. Process Costing: Meaning and features, Preparation of Process Accounts, Joint Product and By-Products	15
2	**Cost Accounting in Service Sector:** 1. Meaning, Features and Applications 2. Cost unit -Simple and Composite 3. Classification of Cost-Standing Charges, Maintenance Charges, Running Charges	15

	4. Cost Statement for Health Care (Hospital)and Hotel Services: Objectives, Collection and Analysis of Cost, Ascertainment of Cost per unit 5. Infrastructure Costing: Objectives, Collection and Analysis of Cost, Ascertainment of Cost per unit	
3	**Product Life Cycle Costing:** 1. Product Life Cycle-Introduction 2. Phases and Characteristics of Product Life Cycle 3. Value Chain Analysis-Introduction, Meaning and Definition 4. Advantages & Limitations of Value Chain Analysis 5. Value Chain Analysis Vs. Conventional Management Accounting	**15**
4	**Activity Based Costing:** 1. Tradition Cost System Vs Activity Based Costing 2. Emergence of Activity Based Costing 3. Designing ABC System 4. Cost Pools and Cost Drivers 5. ABC is Service Organizations Problems on ABC	**15**

Areas of Practical Problems:

1. Methods of Costing: Job Costing, Contract Costing and Process Costing
2. Cost Accounting in Service Sector: Cost Sheet for Hotel and Health Care (Hospital) Service
3. Activity Based Costing

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures 3. Industrial Visits / Study Tours 4. Group Discussion / Debates 5. Assignments / Tutorials 6. Power Point Presentation 7. Case Studies 8. Online Resources and Interactive Learning 9. Group Projects
Internship for Students if any: Not Applicable
Suggested Reference Books
1. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi. 2. Advanced Cost Accounting and Cost Systems Ravi M Kishor: Taxmann New Delhi. 3. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi. 4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi. 5. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi. 6. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher– Prentince Hall Delhi. 7. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 8. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 9. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 10. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 11. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi

12. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
13. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
14. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
15. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
16. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
17. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
18. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
19. Study Materials of ICAI, ICSI, ICMA
20. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
21. Websites: ICAI, ICMA & ICSI

Class: M.Com (Sem-II)

Subject: Variance Analysis and Interpretation

Academic Year: 2023-2024

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	II	VA560MJ	Variance Analysis and Interpretation	3	2	50

Course Objectives:

1. To acquaint the learner to understand basic concepts in Variance
2. To impart knowledge among students about calculation of various variances.
3. To know reporting of variance to management.

Course Outcomes:

1. Students will be able to calculate various variances in an industry.
2. Students will be able to identify causes of variances
3. Course will highlight on practical applicability of variance analysis in industry.

Unit. No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	**Introduction to Variance Analysis** 1.1 Meaning of Variance 1.2 Material and Labour variance 1.3 Advance issues in Variance: 1.4 Overhead Variance: Variable Overheads and Fixed Overhead Variance 1.5 Overhead Variance: Controllable and Uncontrollable by Management 1.6 Interpretation of Variances: Causes Variance, Reasons of Cost Variances, Interdependence between Variances 1.7 Sales Variance (Sales variance based on turnover) 1.8 Profit Variance (Sales variance based on margin)	**15**
2.	**Other aspects of Variance Analysis:** 2.1 Disposition of Variance 2.2 Managerial Uses of Variance 2.3 Analysis of Variance by causes 2.4 Investigation of Variance 2.5 Techniques of Investigation of Variance: Trends Analysis, Statistical Control Chart, Game Theory 2.6 Reporting to management 2.7 Control Ratios 2.8 Case Study	**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 Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Suggested Reference Books: 1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers 2. Cost Accounting Jawahar Lal, Seema Srivastava 3. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi. 4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi. 5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi. 6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi. 7. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi. 8. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi. 9. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 12. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd. 17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi 18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi 19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi. 20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House. 21. Study Materials of ICAI, ICSI, ICMA 22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary 23. Websites: ICAI, ICMA & ICSI

Class: M.Com (Sem-II)

Subject: Cost Control and Cost System

Academic Year: 2023-2024

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	II	CC561MJ	Cost Control and Cost System	5	4	100

Course Objectives:

1. To understand the concepts and importance of cost control and cost reduction.
2. To identify cost control and cost reduction strategies to improve organizational profitability.
3. To explain the concepts and principles of marginal costing, CVP analysis and differential costing.
4. To apply the principles and importance of costing-system design and installation.

Course Outcomes:

1. Students will be able to apply various cost control techniques to manage costs effectively.
2. Students will evaluate the implications of cost control and cost reduction decisions on overall business performance.
3. Students will be able to apply marginal costing techniques to determine the impact of cost and volume changes on profitability.
4. Students will learn how to develop costing systems that provide accurate and relevant cost information for decision -making and performance evaluation

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	**Cost Control:** 1.1. Concept of Cost Control 1.2. Features of Cost Control 1.3. Importance of Cost Control 1.4. Cost Control Challenges 1.5. Cost Control Techniques 1.6. Control Waste, Scrap, Spoilage and Defect 1.7. Cost Control through effective Inventory Management. 1.8. Essentials for Success of Cost control	**15**
2.	**Cost Reduction and Productivity:** 2.1 Cost Reduction: Meaning, Pre Requisites, Areas, Features 2.2 Advantages and Disadvantages of Cost Reduction 2.3 Productivity: Meaning 2.4 Techniques of Cost Reduction with specific reference to: 2.4.1 Value Analysis, Value Added and Value Engineering 2.4.2 Business Process Reengineering 2.4.3 Cost Efficiency Analysis	**15**

	2.4.4 Quality Circle (Features, Advantages, Quality Circle Organization, Quality Circle Process and Techniques) 2.5 Difference Between Cost Control and Cost Reduction.	
3.	**Marginal Costing, Cost–Volume–Profit Analysis and Differential Costing:** 3.1 Marginal Costing: Meaning, Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, 3.2 Cost-Volume-Profit-Analysis 3.3 Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	**15**
4.	**Costing System Design & Installation:** 4.1 Introduction to costing system, design and installation 4.2 Factors to be considered in costing system design and implementation 4.3 Importance of costing systems in organisations 4.4 Role of costing systems in decision making and performance evaluation 4.5 Impact of technological developments on designing costing system and installation.	**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 Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Suggested Reference Books: 1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers 2. Cost Accounting Jawahar Lal, Seema Srivastava 3. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi. 4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi. 5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi. 6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi. 7. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi. 8. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi. 9. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 12. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.

17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
21. Study Materials of ICAI, ICSI, ICMA
22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
23. Websites: ICAI, ICMA & ICSI

Class: M.Com (Sem-II)

Subject: Management of Co-Operative Movement

Academic Year: 2023-2024

Name of the Program M. Com. in Co-operation 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	II	MC562MJ	Management of Co-Operative Movement	5	4	100

Course Objectives:

1. To make students understand the term co-operative Management.
2. To understand Importance and Failure of Co-operative Management
3. To impart the knowledge of Organizational Structure and Role of Co-Operatives Organization.
4. To make students understand Audit process and Taxation of Co-operative Organization
5. To understand the History, Evolution, Challenges and Types of Co-operatives in Maharashtra
6. To teach the utility / Practical use of Role and Management of Co-operative Sugar Factory, Dairy Co-operatives, Co-operative Housing Society, Agricultural and Non-agricultural Credit Co-op. Societies, Urban Co-operative Credit Societies.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of Co-operative Management.
2. Students will be able to acquire knowledge of Structure of Co-operative organization.
3. Students will develop their ability to development of Co-operative Movement.
4. Students will be able to understand the Co-operatives Movement in Maharashtra.
5. Students will develop an insight about Co-operatives Movement.

Unit No.	Unit Title and Contents No. of Lectures in Clock Hour	
1	**Introduction Co-Operative Management:** 1.1 Meaning of co-operative 1.2 Definition of co-operative 1.3 Principles of co-operative management 1.4 Function of co-operative management 1.5 Importance of Co-operative Management 1.6 Problems of Co-operatives in Maharashtra And Their Remedial 1.7 Professionalization of Co-operative Management 1.8 Integration of Co-operation and Management 1.9 Failure of the Co-operative Movement	**15**

2	**Structure of Co-Operative Organization:** 2.1 Organizational Structure of Co-Operatives 2.2 Organization Chart for Large Scale Co-Operative business 2.3 Types of Co-Operatives in India 2.4 Role of Communication in Co-Operative Organization 2.5 Style of Leadership in Co-Operative Organization 2.6 Federal Structure of Co-Operative Organization 2.6 Audit and Taxation of Co-Operative Organization	**15**
3	**Co-Operative Movement:** 3.1 History of the co-operative movement 3.2 Evolution of Co-operative Movement 3.3 Role of Co-operative movement in the Maharashtra 3.4 Challenges of Co-operative Movement in Maharashtra 3.5 Types of Co-operatives in Maharashtra	**15**
4	**Special Study of Co-Operatives In Maharashtra:** 1. **Co-Operative Sugar Factory:** Introduction, Growth role of Co-operative Sugar Factory in Rural Development, Function of Co-operative sugar factory 2. **Dairy Co-Operatives:** Introduction, Progress of Dairy Co-operatives, Problems of Dairy Co-operatives 3. **Co-Operative Housing Society:** Introduction, benefits of housing Co-operative societies, aim of Co-operative society, Management of Co-operative Housing Society 4. **Urban Co-Operative Credit Societies:** Introduction, Objectives of credit Co-operative society, Features of Co-operative credit society, Functions of Urban Co-operative credit society	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. New Dimensions of Co-operative Management G. S. Kamat Himalaya Publication New Delhi 2. Cases in Co-operative Management G. S. Kamat Himalaya Publication New Delhi 3. Co-operative Organisation and Management K. K. Taimani 4. Co-operative Management and Administration I L O 5. Journal of Commerce and Management Thought (JCMT) 6. Journal Co-operative Organization and Management 7. The International Journal of Co-operative Studies

Class: M.Com (Sem-II)

Subject: Rural Entrepreneurship and Micro Finance

Academic Year: 2023-2024

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	II	RE563MJ	Rural Entrepreneurship and Micro Finance	5	4	100

Course Objectives:

1. To understand the concepts and terms of Rural Entrepreneurship and Micro Finance.
2. To know the terms Entrepreneurship, Entrepreneur, Rural Entrepreneur, Urban Entrepreneur,
3. To understand Indian Rural Financial System.
4. To understand the kinds of Micro Finance

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge to understand the deeper and broader understanding of rural entrepreneurship.
2. Students will be able to acquire knowledge of starting and financing of micro and rural enterprise.
3. Students should be able to identify potential enterprise opportunities in the rural areas and exploit entrepreneurial benefits of a rural environment.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Rural Entrepreneurship:** 1.1. Meaning of Rural Entrepreneurship 1.2. Definition of Rural Entrepreneurship 1.3. Rural Artisans 1.4. Institutional Support to Rural Entrepreneurship- NABARD 1.5. Institutional Support to Rural set up 1.6. Rural Technology 1.7. Challenges & Problems of Rural Entrepreneurship	**15**

2	**Overview of Microfinance:** 2.1 Indian rural financial system 2.2 Introduction to microfinance, concepts, products - savings, credit, insurance, pension, equity, leasing, hire purchase service. 2.3 Micro finance in kind, Micro-remittances. Micro-securitization, franchising etc. 2.4 Micro finance models -Generic models viz., SHG, Grameen and Co-operative, NABARD model. 2.5 Catalyst Role of NGOs: Educating and formation of SHGs, 2.6 Linkages with Banks & Markets, 2.7 Liasoning with Government Dept. 2.8 Capacity building of SHGs members about value additions, record keeping etc.	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. S. Teki and R.K. Mishra, "Microfinance & Financial Inclusion", Academic foundation, New Delhi, 2012. G. R. Madan, Cooperative movement in India, Mittal Publications, Delhi. 2. Dr. C. K. Prahalad, "The Market at the Bottom of the Pyramid, 2006", The Fortune at the Bottom of the Pyramid, Wharton School Publishing 3. S. M. Feroze, Microfinance in India: A Performance Evaluation – New Century Publications, New Delhi 4. Microfinance India, Sage India 5. Ahmad Rais, Microfinance in India, Mittal Publications

Class: M.Com (Sem-II)

Subject: International Co-Operative Movement

Academic Year: 2023-2024

Name of the Program M. Com. in Co-operation 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	II	IC564MJ	International Co-Operative Movement	5	4	100

Course Objectives:

1. To overview and study the evolution and development of co-operative movement in the world.
2. To enable the students to learn about the evolution and development of the co-operative movement globally.
3. To create awareness among the students about co-operative movement at international and national levels.
4. To understand the organizational structure of co-operative business.
5. To understand the working and functions of various cooperative agencies at the international level.
6. To study the role of leaders in co-operative movement.
7. To study the role of co-operative movement at global and national level.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of the origin of co-operative movement globally and nationally.
2. Students will be able to acquire the knowledge of International Co-operative Alliance, It's role and leading specialized organization.
3. Students will develop their ability to identify the role of international organization in developing co-operative movement at global and national levels.
4. Students will be able to understand the working of national level agencies and functions striving for the welfare and the development of co-operative movement.
5. Students will be able to understand role of leaders in co-operative movement at regional, national and international level.
6. Students will develop an insight about role of co-operative movement in the development of global and Indian economy.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Introduction And Origin Of The International Co-Operative Movement:** 1.1 Introduction of Co-operative Movement 1.2 Origin of Co-operative Movement in the World. 1.3 Co-operative Movement: Great Britain (Consumer), USA (Marketing), Germany (Agricultural Credit), Denmark/ Danish (Dairy), Japan (Multi-Purpose Societies), Union of Soviet Socialist Republics (USSR) (Collective Farms), China (Induscos), Russia (Consumer) and India (Consumer).	15

	1.4 Growth of Co-operative Movement at the International Level Inter Co-operative Relations.	
2	**Co-Operative Movement in the World:** 2.1 International Co-operative Alliance (ICA): • Objectives of International Co-operative Alliance • Principles of International Co-operative Alliance • Membership of International Co-operative Alliance • Role of International Co-operative Alliance • Functions of International Co-operative Alliance 2.2 Leading Specialized Organization of ICA: • International Co-operative Agricultural Organization (ICAO) • International Health Co-operative Organization (IHCO) • International Co-operative Fisheries Organization (ICFO), • Consumer Co-operative Worldwide (CCW), • International Co-operative Banking Association (ICBA), • International Association of Co-operative Tourism (IACT), • International Co-operative Housing Association (ICA Housing), • International Co-operative and Mutual Insurance Federation (ICMIF) 2.3 Role of International Organisations in The Development of Co-Operative Movement. 2.4 Co-operative movement in India. 2.5 Indian Farmers Fertilizers Cooperatives (IFFCO)	**15**
3	**Leaders of Co-Operative Movement:** **3.1 Leaders at State Level:** a. Dr. Vitthalrao Vikhe Patil b. Sahakarmaharshi Bhausaheb Thorat c. Shri. Vasantdada Patil d. Shri. Rajarambapu Patil e. Shri. Shankarao Mohite Patil **3.2 Leaders at National Level:** a. Dr. Vergsese Kurien b. Sir. Frederick Nicholson **3.3 Leaders at International Level:** a. Robert Owen b. Dr. William King	**15**
4	**Role of Co-Operative Movement in Global Economy**: 4.1 Introduction Co-operative Movement of Global Economy 4.2 Role of Co-operative Movement in the Development of Global Economy 4.3 Role of Co-operative Movement in the Development of Indian Economy	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 9. YouTube Lectures developed by MHRD & UGC

10. Case Study / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Chengappa, P. G. And B. M. Shashidhara (1998), Impact of New Economic Policy on Cooperatives in India S. Rural Cooperatives, Gursharan Singh Kainth (Ed.), Regency Publications, New Delhi.
2. Cases in Co-Operative Management, G. S. Kamat, Himalaya Publication, New Delhi.
3. Gandhi M. K., (1948) Nonviolence In Peace And War, Volume I And II, Navajivan Publishing House, Ahmedabad, Third Edition.
4. Eleanor, Margaret Hough, K. Madhava Das (1967), Co-Operative Movement In India (Ed). Oxford University Press.
5. Amrutghatha, Amey Prakashan, Pune. (Autobiography of Bhausaheb Thorat)
6. Amrutmanthan, Amey Prakashan, Pune. (Autobiography of Bhausaheb Thorat)

Class: M.Com (Sem-II)

Subject: Modern Business Practices

Academic Year: 2023-2024

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	II	BP565MJ	Modern Business Practices	5	4	100

Course Objectives:

1. To provide a comprehensive understanding of Modern Business by exploring its evolution, key elements, structure and etc.
2. To understand the role of technology in modern business and its impact on business growth, efficiency, and decision-making.
3. To understand the various strategies and strategic approaches in modern era to succeed in today's competitive business landscape.
4. To understand the concepts of diversity, equity and inclusion in modern business for effective environment.

Course Outcomes:

Students will be able to apply the gained knowledge to critically analyse and strategize for success in modern business environment.
Students will gain insights into the various technological trends and technological advancements for business success.
Students will be able to apply different competitive strategies for modern businesses to gain competitive edge.
Students will gain the knowledge of cultivating a diverse and inclusive workplace culture as well as promoting equality in business practices.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Introduction to Modern Business:** 1.1 Evolution of Business 1.2 Concept of Modern Business 1.3 Nature of Modern Business 1.4 Key Elements of Modern Business 1.5 Business as an Economic Activity 1.6 Structure of Modern Business 1.7 Requisite for Success in Modern Business 1.8 Globalization and Its Impact of Business Operations 1.9 Importance of Innovation and Adaptability 1.10 Opportunities in Emerging Markets 1.11 Challenges for Indian Business in Modern Era	**15**

2	**Role of Technology In Modern Business:** 2.1 Introduction 2.2 Overview of Impact of Technology on Various Industries 2.3 Role of Technology in Business Growth and Efficiency 2.4 Key Technological Trends in Modern Business 2.5 Significance of Technological Advancements in Business 2.6 Utilizing Big Data and Analytics for Decision Making 2.7 Automation and its Impact on Business Operations 2.8 Challenges and Risks in Technological Landscape 2.9 Overcoming Challenges Related to Technology in Business 2.10 Role of Artificial Intelligence and Machine Learning in Decision-Making	**15**
3	**Business Strategies In Modern Era:** 3.1 Introduction 3.2 Importance of Effective Strategies in Modern Business 3.3 Competitive Strategies for Modern Businesses 3.4 Customer-Centric Approach 3.5 Building Strong Brand Identities and Customer Loyalty 3.6 Collaborative Partnership and Strategic Alliance 3.7 Digital Transformation and E-Commerce Strategies 3.8 Sustainability and Corporate Social Responsibility	**15**
4	**Diversity, Equity And Inclusion** 4.1 Concept of Diversity, Equity and Inclusion in Modern Business 4.2 Benefits of Fostering a Diverse and Inclusive Workplace Culture 4.3 Importance of Promoting Equality in Business Practices 4.4 Economic and Social Advantages of Diverse and Inclusive Workplaces 4.5 Contribution of Diversity in Attracting and Retaining Top Talent 4.6 Strategies for Creating an Inclusive Culture 4.7 Creating Opportunities for Career Advancement and Professional Development for all Employees 4.8 Promoting Cross-Cultural Understanding and Effective Communication	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. Robert E. Brigham, Eric P. Wommack and Charles F. Curtis, "Modern Business: Concepts and Practices", Cengage Learning 2. Scott A Shane, "Technology Strategy for Managers and Entrepreneurs", Pearson Education 3. Michael E. Porter, "Competitive Strategy: Techniques for Analyzing Industries and Competitors", Free Press 4. Jennifer Brown, "Inclusion: Diversity, the New Workplace & the Will to Change", Berrett-Koehler Publishers 5. Robert C. Appleby, Rechard C. Scase, "Modern Business Administration", Routledge

Class: M.Com (Sem-II)

Subject: Business Law & Ethics

Academic Year: 2023-2024

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	II	BL566MJ	Business Law & Ethics	3	2	50

Course Objectives:

1. To understand the appropriate mechanism for effective governance.
2 To appraise the concept and importance of Corporate Governance in businesses.
3 To understand the concepts of Corporate Governance & Business Ethics.
4 To familiarize the learners with the concept and relevance of Business Ethics in the modern era.

Course Outcomes:

1. The student will be able to analyse various ethical codes in corporate governance.
2. Students will be able to acquire knowledge of importance Corporate Governance in businesses.
3. Students will be able to understand the Business ethics.
4. Students will have thorough understanding of Ethical issues in Corporate Governance.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Corporate Governance:** 1.1 Meaning of Corporate Governance 1.2 Definition Corporate Governance 1.3 Evolution of Corporate Governance 1.4 Corporate Governance- Key Concepts 1.5 Four P`s of Corporate Governance 1.6 Objectives of Corporate Governance 1.7 Principles of Corporate Governance 1.8 Parties in Corporate Governance 1.9 Importance of Corporate Governance. 1.10Issues in Corporate Governance	**15**
2	**Business Ethics:** 2.1 Meaning of Ethics 2.2 Importance of Ethics 2.3 Nature of Ethics 2.4 Indian Ethos 2.5 Ethics and Values 2.6 Work Ethos	**15**

	2.7 Sources of Ethics 2.8 Concept of Corporate Ethics 2.9 Code of Ethics 2.10 Guidelines for developing code of ethic, 2.11 Ethics Management Programme, 2.12 Ethics Committee. 2.13 The Relationship between Ethics and Law 2.14 Business Ethics and its Relevance to Business. 2.15 Primary Norms of Business Ethics - Honesty, Accountability etc., the Application in Decisions regarding Employers, Finance and Trading. 2.16 Ethics in Business Dealings	

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. C. S. V. Murthy, Business Ethics, Himalaya Publishing House; Mumbai, 2007. 2. Andrew Crane and Diark Matten, Business Ethics, Oxford Publication, New Delhi, 2007 3. Chris Moonand Clive Bonny, Business Ethics, The Economist Publication, 2004. 4. R. C. Sekhar, Ethical Choices in Business, Response Books, New Delhi, 2007. 5. S. K. Chakraborty, Ethics in Management- Vedantic Perspectives, Oxford India Paper Backs, New Delhi, 2007. 6. Sharma J. P., Corporate Governance, Business Ethics and CSR, Ane Books Pvt Ltd, New Delhi. 7. Company, International Thomson Publishing Company. 8. S. K. Bhatia, Business Ethics and Corporate Governance William Shaw, Business Ethics, Wordsworth Publishing

Class: M.Com (Sem-II)

Subject: Business Environment and Analysis

Academic Year: 2023-2024

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	II	BA567MJ	Business Environment and Analysis	5	4	100

Course Objectives:

1. To impart the knowledge of Indian industrial environment, industries mergers and acquisitions, MNCS.
2. To make students understand the concept of business environment and its role, importance, Business environment scenario.
3. To make students understand the Macro Business Environment and its classification and factors.
4. To teach the utility / Practical use of Business Environment, Indian perspective and selected biography.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of Business and Business Environment and industries mergers and acquisitions
2. Students will be able to acquire knowledge of Business Environment Role, importance, Classification and various factors of Business Environment
3. Students will develop their knowledge to Macro Environment and its factors.
4. Students will be able to understand the Indian and international business environment.
5. Students will develop an insight about business Environment analysis.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Indian Industrial Environment:** 1.1 Growth of Industries in public and private sectors in India 1.2 Definition of Business 1.3 Small and cottage industries mergers and acquisitions Scope of Business 1.4 Foreign investment 1.5 Foreign Technology 1.6 Multinational Companies (MNCS)	**15**

2	**Introduction To Business Environment:** 2.1 Nature of Business Environment 2.2 Role of Business Environment 2.3 Importance of Environment 2.4 Business Environment Indian perspective 2.5 Micro and Macro Environment 2.6 Intermediary Business Environment 2.7 Strategic management 2.8 Business environment scenario	**15**
3	**Factors Of Business Environment:** 3.1 Meaning of Macro environment 3.2 Classification of macro environment 3.3 Factors of Macro Environment: Socio Cultural, Technical, Economical, Environment, Energy Political, Legal, Ethical, Demographic, International Global, Security	**15**
4	**Indian Perspective:** 4.1 Macro economy 4.2 Planning and Development 4.3 Industrial structure money, finance and income 4.4 Case in Indian Business Environment. 4.5 Selected Biography of Reliance Group of Industries: • Chordiya Pravin Masale • Big Bazar Founder • Bhavarlal Jain	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 9. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. Francis Cheranilan, for study Global Economy and Business, Himalaya publishing house Environment Text & Cases (Edn 2001) 2. Ellison Chllaaghan,, Edward Arnold, Business Environment Economic Environment 3. K Misha, Puri Himalaya publishing house of Business Indian Business trough ages F1CCI Oxford University Press 4. Arth Vijnyan 5. The Economic Times 6. Economic and Political Weekly

Class: M.Com (Sem-II)

Subject: Business Ethics & Professional Values

Academic Year: 2023-2024

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	II	BV568MJ	Business Ethics & Professional Values	5	4	100

Course Objectives:

1. To make students understand how ethical practices can be adopted in different areas of business.
2. To present the concept of Business Ethics in Global Economy**.** To explore the relevance of ethical obligations and ethical ideals present in the relationship between employers and employees
3. To investigate whether ethics set any boundaries on competition, marketing, sales and advertising.
4. To enable students to validate personal ideas about various ethical perspectives.
5. To foster more careful, disciplined thinking in trying to resolve issues in business ethics. To create Awareness on the importance of environmental issues and Sustainable Development.

Course Outcomes:

1. Students will develop conceptual skills and understand the importance of business ethics adopted in different areas of business. Additionally they will be recognizing the significance of Professional Values and ethical obligations.
2. Students will improve analytical ability and gain technical and practical oriented skills.
3. They will build an understanding on practical importance of healthy distinctions on account of ethical behavioural approach towards stakeholders. Students will gain knowledge to understand Corporate Governance and Value Based Management systems.
4. Students will have a strong foundation in recognizing the unethical issues in Finance, Marketing, IT, HRM and at workplace. They will be able to recognize environmental issues and its impact on Business. How to achieve Sustainable Development will be understood by them.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Business Ethics and Professional Values** 1.1 Introduction, Meaning, Scope , Principles and importance of Business Ethics. 1.2 Code of Ethics and Theories. 1.3 Professional Values - Meaning, Significance , Scope and Human Values 1.4 Ethical Decision Making – Meaning, determinants, process of ethical decision making 1.5 Types of Ethics, Factors influencing business ethics, Causes of Unethical behavior 1.6 Corporate Ethics - ethical behavior & audit of ethical behavior	15
2	**Business Ethics in Global Economy and CorporateGovernance** 2.1 Global Business Network - Concept, Meaning, Developing Business ethics in Global Economy. 2.2 Marketing ethics in foreign trade 2.3 Role of Business Ethics and Professional values in a developing civilized society. 2.4 Corporate Governance – concept, objectives , features , advantages, code whistle blowing , types arguments andjustification 2.5 Value Based Management – meaning, benefits and methods , Vedic Management for business ethics	15
3	**Indian EthicalPractices** 3.1 Indian Ethical Practices Finance 3.2 Indian Ethical Practices Marketing 3.3 Indian Ethical Practices Information Technology 3.4 Ethics at work place 3.5 Indian Ethical Practices HRM	15
4	**Emerging issuesin Business Ethics and Environmental issues** 4.1 Ethics in Environment – environmental crisis , issues relating to environmental degradation 4.2 Natural resources depletion and pollution 4.3 Sustainable Development – Meaning, Principles. Goals of Sustainable Development 4.4 Strategy to achieve Sustainable Development 4.5 Recent trends in Business Ethics and Professional values	15

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems
Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Ethics in Management – By S. S. Sherlekar (Himalaya Publication)
2. Business Ethics and Corporate Governance – By S. S. Khanka (S. Chand Publication)
3. Business Ethics and Corporate Governance – By S. K. Bhatia (Deep and Deep sons)
4. Management by Values – By S. K. Chakraborti (Oxford University Press)
5. E- Commerce – A study in Business Etics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and It's Applications – By Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. (S. Chand Publication)
7. The age of Sustainable goals – By Jeffery D. Saches and Ki Moon Ban (Columbia University Press)
8. Atlas of Sustainable Development Goals 2017: from World Development Indicators – by World Bank(World Bank Publication)
9. Business Ethics and Corporate Governance – By A. C. Fernando (Dorling Kindersly)
10. Corporate Governance: Principle , Policies and Practices – By Bob Tricker (Oxford University Press)

Class: M.Com (Sem-II)

Subject: Corporate Social Responsibility

Academic Year: 2023-2024

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	II	CS569MJ	Corporate Social Responsibility	3	2	50

Course Objectives:

1. To understand the relevance of CSR in the present business scenario.
2. To demonstrate a multi-stakeholder perspective in viewing CSR issues.
3. To know CSR implementation processes in the corporations.
4. To assess the impact of CSR programmes

Course Outcomes:

1. Students will be able to understand the role of corporate social responsibility towards multi-stakeholder perspectives.
2. Students will thoroughly study theories, models, CSR policies and governance.
3. Students will learn about implementation of CSR programmes in corporations.
4. Students will have a strong foundation in the monitoring and measuring the impact of CSR programmes.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Fundamental Concepts of Corporate Social Responsibility:** 1.1 Introduction to CSR: Concept, definition, scope 1.2 Evolution of CSR. The evolving role of stakeholders 1.3 CSR towards stakeholders 1.4 CSR policy and governance 1.5 Theories & Models of CSR	**15**
2	**Stakeholders Management and Engagement:** 2.1 Introducing a systems-based approach to developing CSR 2.2 Assessing the current state of a company's CSR activities 2.3 Implementing CSR programmes 2.4 Monitoring and measuring the impact of CSR programs 2.5 Moral and economic arguments for CSR	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Baxi.C.V. Corporate Social Responsibility, Concept & Cases, The Indian Experience. Prasad Excel Books.
2. Werther. B.W. & Chandler D. Jr. (2009). Strategic Corporate Social Responsibility, Stake holder's a global Environment, Sage Publication.
3. Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.
4. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
5. Innovative CSR by Lelouche, Idowu and Filho
6. Corporate Social Responsibility in India - Sanjay K Agarwal 5. Handbook on Corporate Social Responsibility in India, CII.
7. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar. University of Delhi.
8. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, NewDelhi
9. Kloppers, H. & Kloppers, E. (2018) Identifying Commonalities in CSR Definitions: Some Perspectives. In Kiymet Tunka, C & Roshima, S. (Eds.) Sustainability and Social Responsibility of Accountability Reporting systems (pp. 229-243). Springer

Class: M.Com (Sem-II)

Subject: Elements of Knowledge Management

Academic Year: 2023-2024

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	II	KM570MJ	Elements of Knowledge Management	5	4	100

Course Objectives:

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

Course Outcomes:

1. Students will develop conceptual skills and understand the importance of knowledge management. Additionally they will learn how important it is to create, share and store knowledge.
2. Students will improve analytical ability and gain technical and practice oriented skills.
3. Students will learn about how knowledge management is effective for change management. They will understand how knowledge management plays a pivotal role in various cross functional areas.
4. Students will have a strong foundation in knowledge strategies, enabling them to apply them and optimize the knowledge database. Students will understand the importance of knowledge audit and how it is beneficial for satisfaction of the organization.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Introduction to Knowledge Management:** 1.1 Knowledge Management - Concept , Meaning , Definition , Nature and Relevance of it in today's Business world. 1.2 Early forms of Knowledge Management and Evolution of Knowledge Management 1.3 Knowledge Management Process 1.4 Approaches to Knowledge Management 1.5 Difference between data, information, knowledge and wisdom 1.6 Knowledge management cycle 1.7 Organizational Learning, Knowledge acquisition, Information distribution, Information interpretation 1.8 Obstacles to knowledge sharing	**15**

2	**Tools and Techniques of Knowledge Management:** 2.1 Concept , Meaning , Types of Knowledge sharing 2.2 Tools and Technologies 2.3 System of Presenting Knowledge 2.4 Role of Knowledge Management in Management of Change 2.5 Measurement of Knowledge 2.6 Role of a Leader in Knowledge Management 2.7 The knowledge Management Matrix.	**15**
3	**Cross Functional areas and Knowledge Management:** 3.1 Finance and Knowledge Management 3.2 Marketing and Knowledge Management 3.3 E- Commerce and Knowledge Management 3.4 TQM and Knowledge Management 3.5 CRM and Knowledge Management 3.6 Human Resource and Knowledge Management 3.7 Artificial Intelligence and Knowledge Management: Role of Artificial Intelligence In It	**15**
4	**Knowledge Strategies:** 4.1 Meaning , Nature , Scope and knowledge strategy creation 4.2 Using Knowledge Management to safeguard Intellectual Property 4.3 Knowledge engineering for IT based services 4.4 Future Prospects of Knowledge Intensive Business Services and its impact on the economy 4.5 Knowledge Audit; Benchmarking Method , Balance Scorecard Method	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. Knowledge Management – By Elias and Hassan Gazai (Pearson Publication) 2. E-World Emerging Education Pvt. Ltd. – By Arpita Gopal and Chandranil Singh 3. Knowledge Management Toolkit – By Amrit Tiwan 4. Knowledge Management Field Work – By Bukowitz W. R. and Williams R. I. 5. Building the Knowledge Management Network – By Egaallo C.F. 6. Change Management for Competitive Success – By Pettigrwe A., Whipp R., (Infinity Books)

Class: M.Com (Sem-II)

Subject: Banking Law & Practices

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & 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	II	LP571MJ	Banking Law & Practices	5	4	100

Course Objectives:

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

Course Outcome:

1. Students will get acquainted and equipped with the knowledge and understanding of various laws related with banking sector.
2. Students will be able to acquire knowledge of Prevention of Money Laundering Act, 2002, The Foreign Exchange Management Act, 1999, Hi-tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006.
3. Students will understand the modern banking practices and also develop their ability to understand the management of Asset & Liability.
4. Students will able to understand Hi-tech banking and Mergers and Acquisition in banking sector.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Introduction to Prevention of Money Laundering Act, 2002:** Provisions relating to: Preliminary (Section1and2), Offence of money laundering (Section3and4), Attachment, adjudication and confiscation (Section 5 and 11), Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16and 24) The RBI guidelines regarding prevention of money laundering, The Prevention of Money Laundering (Amendment) Act, 2012, PML (Maintenance of Records) Amendment Rules, 2023.	15
2	**The Foreign Exchange Management Act, 1999:** Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and Sections 34-35) Directorate of enforcement (section 36 to 38), Foreign exchange limit for Individual in India, New rule related to use of International Credit Cards.	15
3	**Asset-Liability Management:**	15

	Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management. Management of loan portfolio with special reference to Non- Performing Assets(NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms), Reasons for rising NPAs, Strategic approach in reduction of Non-Performing Assets, Management of investment Portfolio- Regulatory aspects, Overview of Base l, II, III, and IV	
4	**Hi- tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006:** **A. Hi-tech banking and Mergers and Acquisition in banking sector:** Role and uses of Technology up-gradation- Impact of Technology on Banks-Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Indian Banking sector, Consolidation of Banks, Impact of mergers amongst Public Sector Banks **B. BankingOmbudsmanScheme2006:-** Role of Banking Ombudsman: Grounds of Complaint, Procedure for Filing Complaint; Power to Call for Information, Settlement of Complaint by Agreement, Award **C. The Banking Codes and Standards Board of India: Customer Service, Grievances Redressal Mechanism**	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. Justin Pauland Padmalatha Suresh; Management of Banking and Financial Services 2. Gordon and Natarajan; Banking Theory, Law and Practice-by Himalaya Publishing House 3. Joshi Vasant C. and Joshi Vinay V.; Managing Indian Banks-The Challenges Ahead-Sage Publication Ltd. 4. Tannan M. L. , Kothari Vinod (2021), Banking Law & Practice in India, Lexis Nexis Publisher 5. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking 6. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd. 7. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance. 8. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking.

9. All journals published by Indian Institute of Banking and Finance
10. Singh, Agarwal (2011): Internet Banking Technology, Raj Publishing House, Jaipur.
11. Indian Banking Associations Bulletin.
12. RBI Bulletin
13. Customer Service & Banking Codes and Standards: IIBF Publication
14. www.rbi.org.in

Class: M.Com (Sem-II)

Subject: Banking Product & Services

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & 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	II	PS572MJ	Banking Product & Services	3	2	50

Course Objectives:

1. To enable students to acquire sound Knowledge of Digital Banking.
2. To enable the students to understand the applicability of Digital Banking.
3. To make the students aware about the emerging trends in the field of Banking & financial services.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding the Banking products & Services.
2. Students will be able to acquire knowledge of Digital Banking Practices.
3. Students will be able to understand the Problems & Prospects of Digital Banking.
4. Students will develop an insight especially about Digital Banking.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**I. Introduction:** A. Traditional Banking Vs. Modern Banking B. Investment Banking C. Wealth Management **II. Insurance Products and services:** A. Life Insurance Products B. General Insurance Products	**10**
2	**Digital Transformation of Indian Banking:** Digital Banking - Meaning, Features and Benefits. A. Technological Developments in Banking Delivery Channels. B. Technological Developments in Payments Systems. C. Risk & Threats in Digital Banking: Need & Challenges of Cyber Security and National Cyber Security Policy (NCSP) D. Emerging Trends in Banking & Financial Services in India: Block Chain, Artificial Intelligence Robots, Digital Rupee, Fintech Banking, Cloud Banking, Open Banking, and Neo Bank	**20**

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
2. Justin Paul and Padmalatha Suresh; Management of Banking and Financial Services
3. Gordon and Natarajan; Banking Theory, Law and Practice-by Himalaya Publishing House
4. Joshi Vasant C. and Joshi Vinay; Managing Indian Banks-The Challenges Ahead-Sage Publication Ltd.
5. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd.
6. Singh, Agarwal (2011): Internet Banking Technology, Raj Publishing House, Jaipur.
7. Bhattacharya M. K. and Agarwal. (2011) Basics of Banking and Finance, Himalaya Publishing House.
8. Khan A. I. (2011), Banking services, Himalaya Publishing House.
9. Customer Service & Banking Codes and Standards: IIBF Publication
10. Reserve Bank of India (2019), "Report of the High-level Committee on Deepening of Digital payments', (Chairman: Nandan Nilekani), May.
11. Taxmann's (2019), Digital Banking by Indian Institute of Banking & Finance (IIBF).
12. www.rbi.org.in

Class: M.Com (Sem-II)

Subject: Monetary Policy

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & 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	II	MP573MJ	Monetary Policy	5	4	100

Course Objectives:

1. To make students understand the way modern monetary systems operate.
2. To impart knowledge about the fiscal and monetary policy options available to the Governments.
3. To make students appreciate the issues involved in balancing demands for growth and economic stability.
4. To teach the utility of Monetary Policy design and role of Central Banks.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of the effects of the main Monetary Policy tools.
2. Students will be able to comprehend how Monetary Policy affects the financial system.
3. Students will develop their ability to understand the role that Monetary Policy has played in recent times.
4. Students will develop an insight to analyse the consequences of Monetary policy changes for the economy.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Overview of Modern Monetary Policy:-** • Monetary Policy- Meaning, Definition, Scope and Importance. • Objectives of Monetary Policy • Monetary Policy since 2007-2009 Financial Crisis. • Monetary Policy post Covid-19 pandemic and the changed geo-political scenario - new strategies, aims and instruments. • Monetary Policy in Emerging Markets • Money View v/s Credit View	18
2	**Modern Monetary Theory (MMT):-** • Meaning and History • Implications of MMT and its impact on the economy • Challenges and potential risks in implementing MMT • MMT from India's Perspective	12
3	**Monetary Policy and Economic Growth in Developing Countries:** • Accommodative v/s Stabilization Monetary Policy • Design of Monetary Policy - Exchange rate stability, Price level stability or Output Growth	12

	• Effectiveness of Monetary Policy	
4	**Monetary Policy in India:-** • Types of Monetary Policy. Expansionary v/s Contractionary Monetary Policy • Instruments of Monetary Policy of RBI- Quantitative Instruments and Qualitative Instrument • Monetary Policy Committee (MPC) of RBI- Composition and Functions. • Review of Monetary Policy of the RBI in the last five Years. • Recent policy changes announced by the RBI.	**18**

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books

1. *Monetary Policy in India: A Modern Macroeconomic Perspective* - Chetan Ghate. Kenneth Ketzer Publisher - Springer Verlag. Dec 2016.
2. *Monetary Policy* - N. Gregory Mankiw and Alan Binder (1994). National Bureau of Economic Research Studies in Business Cycles, Vol. 29, Chicago.
3. *21st Century Monetary Policy- The Federal Reserve from the Great Inflation to Covid-19* - Ben S Bernanke. W. W. Norton and Co., May 17, 2022.
4. *Monetary Theory and Policy*- Thorn, Richard S. Univ Pres of America, 1983.
5. *Monetary Policy (Evolution and Practice in India*- Dr Meenal Sharma Jagtap. Shivalik Prakashan, 2017.
6. *Macro-Economic Policy- Demystifying Monetary and Fiscal Policy* - Farrokh K. Langdana. Springer 4th Edition.
7. *The Impacts of Monetary Policy in the 21st Century* - Perspectives from Emerging Economies –Ramesh Chandra Das. Emerald Publishing, Sept 2, 2019.
8. *Strategies for Monetary Policy*- ed- John H Cochrane, John B Taylor. Hoover Institution Press, May 15, 2020.
9. *Monetary Theory and Policy* -Carl E. Walsh. 3rd ed- Mit Press, Jan 1, 2010.
10. *Monetary Economics* - M.L. Jhingan. 7th ed. Vrinda Publications Pvt ltd, Delhi, 1 Jan 2012.
11. Monetary Planning in India - Gupta Suraj. Oxford Univ. Press, 1 Ang 1997.
12. Monetary Economics- Institutions, Theory and Policy- Suraj B. Gupta. S. Chand.
13. Monetary Policy- Partha Ray. Oxford Univ Press, India 23 May 2013.

Articles published in Journals/Books

1. *Impact of KBI Monetary policy on Indian Economy with special reference to Covid-19 period*- S.Chandra Sekhar, Dr. K Sreenivasa Murthy. http://ww.gjstx.e.cn/ Vol 26, Issue 7, 2020
2. *Monetary Policy Framework in India*- Pami Dua. Indian Economic Review, Vol:55, Pgs (117-154) 23 June 2020.
3. *Monetary Policy Transmission in India*- Sonali Das. Ch: 8 in the book Taming Indian Inflation-Paul Cashin and Rahul Anand. Rawal Publications, 25 Feb 2016.

4. *Risk-taking Channel of Monetary Policy: Evidence from Indian Banking*- Sanjukta Sarkar and Rudra Sensarma. The Journal of Applied Economic Research, Vol 13, Issue 1. Dec 6, 2018.
5. *What lowered inflation in India: Monetary Policy or Commodity prices*? Indian Economic Review, Vol 57 (1) Pgs 97-117, 27 June 2022.

Webliography

1. https://www.imf.org > issues > series > Back-to- Basics/ Monetary- Policy.
2. https:/www.investopedia.com/monetary policy.
3. https://en.wikipedia.org/wiki/Monetary_policy.
4. https://www.rbi.org.in

Class: M.Com (Sem-II)

Subject: Public Relations and Corporate Communications

Academic Year: 2023-2024

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	II	CR574MJ	Public Relations and Corporate Communications	5	4	100

Course Objectives:

1. To make students understand the concept of Public Relations and Corporate Communications.
2. To make students understand various functions of public relations and its agencies
3. To impart the knowledge of Public Relations and Corporate Communications.
4. To make Students understand the applicability of Public Relations and Corporate Communications in the global era.
5. To make Students understand the basic Computer Skills for public relations.
6. To impart the knowledge of Corporate Blogging

Course Outcomes:

1. Students will get acquainted with the concept of principles of public relations management and Corporate communication.
2. Students will able to acquire the knowledge and understand Public relations and Corporate communication.
3. Students will develop an insight about Public relations and Corporate communication in the age of social media.
4. Students will concentrate on the function of Corporate communication in the organisation as well as the use of communication strategies and instruments for crisis communication.
5. Students will acquire the knowledge of basic computer skills.
6. Students will develop function of successful Corporate Blogging in the workplace.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	1.1 Public Relations: Meaning and Definitions, Role and scope, Public Relations as a tool of modern management 1.2 Public Relations role in the Indian Setting -Developing economy, Present status and Future of Public Relations in India. 1.3 Public Relations as distinct forms & other forms of Communication: Public Relations and Publicity, Lobbying, Propaganda, Sales Promotion and Advertising, Public Relations and Corporate Marketing Services	**15**
2	2.1 Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI 2.2 Ethics of PR: Social Responsibility, Code of Professional Standards for the practice of PR, Code of Ethics	**15**

	2.3 Time-management skills: Ability to meet deadlines, Managing several tasks at once; set priorities and to allocate time efficiently in order to meet deadlines.	
3	3.1 BASIC COMPUTER SKILLS FOR Public Relations: 3.2 MS Word, Basic Microsoft Excel, MS Power point 3.3 Emerging Technology in Public Relations and Corporate Communication: 3.4 New Media for PR- Websites, Social media, Digital Marketing, Web Conferencing, Really Simple Syndication (RSS), Search Engine Optimization & Search Engine Marketing, E-Journal, Direct mail. (Lectures through Demonstration and Practical)	**10**
4	4.1 Introductions & perspectives on Corporate Communication and Corporate Identity: 4.2 Corporate Communication: Meaning and Features, Importance and functions, Elements of corporate communication 4.3 Corporate Identity and Corporate Image, Factors Influencing Corporate Image Corporate Reputation: Meaning, Advantages of Good Corporate Reputation. 4.4 Crisis Communication: Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis	**12**
5	Corporate Blogging- Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog	**8**

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Mass Communication in India by Keval J Kumar, Jaico Publishing House, 2003.
2. The Journalist's Handbook by M V Kamath, Vikas Publishing House Pvt. Ltd., 2002.
3. Basic Computer Course Book by Vikram Kumar Sharma
4. Computer Basics by Bittu Kumar
5. Basic Computer Course by Soumya Ranjan Behera
1. Balan K.R.: Lectures on applied Public Relations.
2. Kaul J.M.: Public Relations Handbook.
3. New Media In Public Relations : The Evolving Scenario In India by Tomojit Bhattacharjee
4. Public Relations and Media: PR Strategies for the Digital Age by Mathew Knowles
5. Handbook of Public Relations in India by D.S. Mehta
6. Public Relations in India: New Tasks and Responsibilities by J.V. Vilanilam
7. Corporate Communication: Dr. Sapna M S
8. Corporate Communication Skills for Professionals by Satish Babu Bachu
9. Corporate Communications In Restructuring Phases: Successfully shaping change with strategic communication by Ulrich Gartner
10. Corporate Communication by Pragyan Rath, K. Shalini, Debankita Ray
11. Communication Skills by Pushp Lata and Sanjay Kumar
12. Aggarwal S.K.: Press at the crossroads in India
13. Sarkar R.C: The press in India
14. Gulab Kothari: Newspaper Management in India

15. A.N. Grover: Press and the law
16. Basic Journalism by Rangaswami Parthasarthy
17. Newspaper Business Management – Frank Thayer
18. Television in India – Gopal Saxena
19. Broadcasting in India – P.C. Joshi
20. How to Write a Blog How to Make Money from Blogging by Richard G Lowe Jr
Corporate Blogging in India Hardcover by Rajeev Karwal and Preeti Chaturvedi

Class: M.Com (Sem-II)

Subject: Branding

Academic Year: 2023-2024

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	II	BR575MJ	Branding	3	2	50

Course Objectives:

1. To make students understand the concept of Branding.
2. To impart the knowledge of entire branding process.
3. To make Students understand the applicability of consumer perception and behavior in branding.
4. To teach the utility of Brand building Strategies.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understand of Branding.
2. Students will able to acquire knowledge of brand building.
3. Students will develop their ability to Analyses process internal branding.
4. Students will be able to understand brand Planning.
5. Students will develop an insight about Branding in the age of social media.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Introduction to Branding** Branding: Meaning and Definition, Features and Importance. Brand Planning, Brand elements, Steps of brand building process, Impact of brands in markets, society and business, Branding challenge and opportunities, Essential brand components, The importance of consumer perception and behavior in branding.	**15**
2	**Brand building** Meaning and Importance, Brand building Strategies, The impact of advertising in building brand equity, marketing communications and the brand building, Growing and sustaining brands, Process internal branding, New brand launches, rebranding. Types of branding, Branding in graphic design, Branding in the age of social media.	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC

8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. "How to Launch a Brand", Fabian Geyrhalter: Brandtro, 2016
2. "The Brand Gap", Marty Neumeier: Pearson Education, 2005
3. "The Big Book of Marketing", Anthony G. Bennett: McGraw-Hill Education, 2010
4. Product strategy and management, Michael baker and Susan Hart, Pearson Education, Second Edition.
5. Strategies Brand Management, Kevin Lane Keller, M. G. Rameswaram and Isaac Jacob, Pearson Education, Third Edition.
6. Managing India Brands – Concepts and Strategies, S Ramesh Kumar, 2001, Vikas Publications.
7. Building Brand Value: Five Steps of Building powerful Brands, M. G. Parameswaran, 2006, New Delhi: Tata McGraw Hill.
8. Branding, A reference guide to solving your toughest branding problems and strengthening your market position, B.Van Auken, 2007, Jaico Publishing House
9. Managing Indian Brands–Concepts and strategies, S Ramesh Kumar, 2001 Vikas Publications
10. Successful Branding, Prank K Chaudhary, University (India) Press Limited, Hydrabad, 2001.

Class: M.Com (Sem-II)

Subject: Service Marketing

Academic Year: 2023-2024

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	II	MS576MJ	Service Marketing	5	4	100

Course Objectives:

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

Course Outcomes:

1. Students will be able to understand the fundamentals of service marketing and its distinct characteristics.
2. Students will analyse customer behaviour to create tailored service offerings
3. Students will be able to develop effective service marketing strategies aligned with organizational goals
4. Students will be able to implement service quality management and customer-centric processes
5. Students will integrate sustainability and ethical considerations in service marketing practices

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	**Introduction to Services:** Meaning, Definition and Characteristics of Services, Types of Services, Core and Augmented Services, Difference between goods and Services, Relevance, changes and trends in the present growing service sector.	**15**
2	**Designing Suitable Services Marketing Mix Part-1:** Designing of Services Mix with reference to Product and Price: Service Development Strategies, The Service Delivery Process, Pricing of Services, Service Pricing Strategies	**15**
3	**Designing Suitable Services Marketing Mix Part-2** Designing The service Mix with reference to Promotion and Distribution: Developing the Services Communication Strategy, challenges associated with the development of the services communication strategy Managing the firms physical evidence, the development of servicescapes, Managing the senses when developing services capes, Defining and Measuring Service Quality	**15**
4	**Effective Management of Service Consumer:**	**15**

	Managing Service Consumers, Managing Consumer Service Perceptions, Defining and Measuring Consumer Satisfaction. Customer Loyalty and Retentions	

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. Marketing Management, Arun Kumar, Rachana Sharma., Atlantic Publishers &Distributors, New Delhi. 2. Marketing Management, Amar Jyoti, Gennext Publishers, New Delhi. 3. Services Marketing Concepts Applications and Cases, M. K. Rampal and S.L. Gupta, Galgotia Publishing Co. New Delhi. 4. Services Marketing, S. M. Jha, Himalaya Publishing House, Delhi. 5. Services Marketing Text and Cases, Steve Baron and Kim Harris, MacMillian Business, London. 6. Selling the invisible, Harry Beckwith, Business Plus, Boston. 7. Services Marketing, Peter Mudie and Anjela Pierrie, Butterworth Heinemann, Great Britain. 8. Services Marketing: Concepts Strategies and Cases, K. Douglas Hoffman and John E.G. Bateson, Cengage Learning, USA.