SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management
Master of Commerce (Semester III)
(Choice Based Credit System)
Revised Syllabus (2019 Pattern)
(w.e.f. Academic Year-2020-2021)

CORE COMPULSARY SUBJECT

Subject: BUSINESS FINANCE **Course Code: 301** **Total Credits: 04**

Objectives:

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

Skills to be developed:

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

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

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

Recommended Books:

1. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International

2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.

3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad

4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House

5. Prasana Chandra, 'Financial Management: Theory and Practice'

6. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of corporate finance', Cengage Learning Private Limited, Delhi.

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CORE COMPULSARY SUBJECT

Subject: RESEARCH METHODOLOGY FOR BUSINESS Course Code: 302 Total Credits: 04

1. Objectives:

a. To acquaint the students with the areas of Business Research Activities

b. To enhance capabilities of students to conduct the research in the field of business and social sciences

c. To enable students in developing the most appropriate methodology for their research studies

d. To make them familiar with the art of using different research methods and techniques

Unit No.	Unit Title	Contents	Skills to be developed
1	**Introduction to Business Research**	Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology **Ethics and Modern practices in Research:** Ethical Issues in Research – Plagiarism, Role of Computer in Research, Application of Statistical software-. Introduction to SPSS	i. To understand the nature, scope and Types of Research ii. To understand the basics of good research and research process iii. To understand various ethical issues and modern practices in research
2	**Formulation of the Research Problem, Development of the Research Hypotheses, Research Design& Sampling**	**Research Problem:** Defining the Research Problem, Techniques involved in Defining Research Problem **Review of Literature** **Hypotheses:** Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis **Research Design:** Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design **Sampling:** Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability &	i. To understand the concept and techniques of Research Problem ii. To understand various aspects and methods of testing of Hypotheses iii. To study the nature of Research design and Sampling

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

Teaching Methodology:

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

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

References:

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

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

Subject: ADVANCED AUDITING Course Code: 303 Total Credits: 04

Objectives of the course

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Introduction and Standard on Auditing**	Auditing concepts. Basic principles governing an audit - Audit Programme - Vouching - Verification and Valuation. Overview of Standard setting process - Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. Brief study of Standards on Auditing issued by the ICAI.	• Conceptual Understanding • To provide basic knowledge of auditing • Create awareness of Auditing and assurance standard
2	**Audit of Limited Companies**	Preliminaries to the audit of limited company - Audit of share capital transactions - Debentures and other transactions - Audit report with special reference to CARO 2003 - Profit and divisible profit - Dividends - Investigation.	• To provide basics of audit of limited company • Conceptual Understanding
3.	**Audit Committee and Corporate Governance**	Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - CEO/CFO Certification to Board - Report on Corporate Governance.	• Conceptual Understanding of Corporate Governance • Conceptual Understanding of Audit Committee
4.	**Audit under Computerized Information**	Special aspects of CIS Audit Environment - Need for review of internal control - Use of Computers for Audit purposes -	• Conceptual Understanding CIS • Use of computer in audit program

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

Teaching methodology

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

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Written Tests, Case Study , Home Assignment 40%	Written Exam 60%	Application of GST and Personal Tax planning
Unit – II	Written Tests, Group Discussion, Visit Report, Home Assignment 40%	Written Exam 60%	Online auditing course
Unit – III	Written Tests, PPT , Visit report,Assignment40%	Written Exam 60%	NA
Unit – IV	Written Tests, Online Quiz, Home Assignment40%	Written Exam 60%	NA

References:

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

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

Subject: SPECIALIZED AUDITING Course Code: 304 Total Credits: 04

Objectives of the Course

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

Depth of Knowledge: Advanced Knowledge

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

Teaching Methodology

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

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Written Tests, Case Study , Home Assignment 40%	Written Exam 60%	Application of GST and Personal Tax planning
Unit – II	Written Tests, Group Discussion, Visit Report, Home Assignment 40%	Written Exam 60%	Online auditing course
Unit – III	Written Tests, PPT , Visit report,Assignment40%	Written Exam 60%	NA
Unit – IV	Written Tests, Online Quiz, Home Assignment40%	Written Exam 60%	NA

References:

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

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

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

Subject: Laws Relating to International Business **Course Code: 305** **Total Credits: 04**

1. Preamble

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

2. Objectives of the Program:

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

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

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**International Law:**	**International Law:** Meaning, Scope, Objectives, Nature and Development of International Law, Sources and Evidences of International Law, Codification of International Law, India and International Law, Distinction between Public International Law and Private International Law **International Business:** Meaning, Objectives and Nature and Scope, Drivers of International Business, Benefits of International Business, Difference between Domestic and International Business, Globalisation in India and International Trade, Modes of entering into International markets.	• Acquainting students with the Concept of International Law, international business. • To understand the process of Globalisation in India and nature of international markets.
2	**International Trade:**	**International Trade:** Origin and nature of International Trade, International Business Environment: Concept, Nature, Internal and external environment. Economic Environment, Technological Environment, Political and legal Environment, Global Environment, Physical Environment. **Trans-National Corporations:** Their rights, duties and Responsibilities under International Law Advantages and Disadvantages or Problems of International Trade, Free Trade (*Laissez – faire* policy), Protectionism, Tariff barriers, Impact of tariff, Non-Tariff barriers (NTB), Balance of Payments in International Trade (Provisions of the GATT, 1994), Role of National and International	• Acquiring conceptual and practical aspect of International trade, nature of Transnational Corporations and role of National and International law in International Trade and relevant International conventions.

		Law in International Trade, Role of the United Nations in International Trade Law through the United Nations Commission for International Trade Law (UNCITRACL): (i) International Sale of Goods and related transactions (ii) International Transport of Goods (iii) Construction Contracts (iv) International Payments Brussels convention, 1968	
3.	**International Business Law: Environmental issues and India's Foreign Trade**	**International Business Law: Environmental issues and India's Foreign Trade -** (i) Environment Protection - Norms of International Environment Law – United Nations Conference – Stockholm, Nairobi Conference 1980 - Kyoto Protocol - Carbon Credit - Clean Development Mechanism - India's Response: Environment Impact Assessment Under Indian Environment Protection Act. (ii) India's Foreign Trade Policy: Objectives, Strategies and its Legal Dimensions, Provisions regarding Imports-Exports, Foreign Direct Investment (FDI) Policy in India, Export Promotion measures.	Acquiring conceptual and procedural knowledge of International Environmental law, Environment Impact Assessment, F.D.I. and Export Promotion measures, India's Foreign Trade Policy ,
4	**International Commercial Dispute Resolution Mechanism:**	**International Commercial Dispute Resolution Mechanism:** • International Commercial Arbitration & Conciliation under UNCITRAL - Model Law • International Court of Justice and its Jurisdiction • Enforcement of Foreign Awards in India under UNCITRAL - Model Law	Identifying the Concept and Significance of International Commercial Dispute Resolution Mechanism:

		• International Court of Justice and its Jurisdiction • Enforcement of Foreign Awards in India.	

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

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in International Law
Unit – II	Continuous Evaluation [Class Presentation (PPT) etc.]	Written Examination	Diploma in International Business
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Diploma in Import and Export
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Online Courses of International Commercial Dispute Resolution, MOOCS etc

References:

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

12) Rajendra P. Maheshwari, “International Business”, International Book House Pvt. Ltd., New Delhi, (2011).

13) Dr. S. K. Kapoor, “International Law and Human Rights”, Central Law Agency, Allhabad, (2004).

14) K. C. Johsi, “International Law & Human Rights”, Eastern Book Company, Lucknow, (2006).

15) Study Material, Professional Programme on International Business-Laws and Practices (Module-3)- Website:www.icsi.edu

Suggested Web references:

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

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

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

Subject: WTO – Norms & Practices **Course Code: 306** **Total Credits: 04**

Preamble:

Globalisation has made remarkable change in the Global business Scenario. The legal system regulating international business transactions are also expanding. World Trade organization and General Agreement Tariffs and Trade (GATT) are instrumental in regulating the global business transactions. Effective Disputes settlement mechanism ensures the parties adequate legal protectio9n required in such transactions. Hence understanding the structure and functioning of WTO and GATT becomes imperative for the rising generations of the global business world.

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

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

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Introduction to WTO: Historical Background**	**Introduction to WTO: Historical Background** International Economic Relations before and after Second World War, Havana charter for International Trade Organizations (ITO), GATT to WTO – A Historical Overview: Protectionism, Formation of GATT, Objectives and Relevance of GATT at present, GATT Tariff Negotiations (from Geneva to Doha and beyond)	• Acquainting students with the Concept of International Law, international business. • To understand the process of Globalisation in India and nature of international markets.
2	**World Trade**	**World Trade Organization (WTO):**	Acquiring conceptual and practical

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

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

Method of Evaluation:

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in International institutions in International Trade
Unit – II	Continuous Evaluation [Class Presentation (PPT)etc.]	Written Examination	Diploma in Regulatory Framework of World Trade Organisation.
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Diploma in International Trade and Human Rights
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Online Course on General Agreements on Trade and Services,MOOCS etc

References:

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

11) T. K. Bhaumik, “The WTO – A Discordant Orchestra” Sage Publications, New Delhi, (2006)

12) Bernard Hoekman, Aaditya Mattoo & Philip English, “Development, Trade, and the WTO” The World Bank, Washington, D.C., Atlantic Publishers & Distributors, New Delhi (2005)

13) Dr. S. R. Myneni, “World Trade Organisation”, Asia Law House, Hyderabad (2012).

14) Palle Krishna Rao, “WTO Text & Cases”, Excel Books, New Delhi (2005).

15) Peter Van Den Bossche,”The Law and Policy of the WTO: Text, Cases and Materials”,Cambridge University Press,4th Edn.(2018)

16) Michael Trebilcock, Robert Howse,etc,”The Regulation of International trade”Routledge,(2003)

17) Daniel Bethlehem,DonaldMcRae etc.(Editors),”The Oxford Handbook of InternationalLaw,Oxford University Press,U.K.,(2009)

Suggested web references:

Articles/Books:

1. Overview of the WTO Agreements, (www.meti.go.jp › report › downloadfiles › 2010WTO)

2. The World Trade Organization 20 Years On: Global Governance by Judiciary, (Article by Robert Howse), *European Journal of International Law*, Volume 27, Issue 1, February 2016, Pages 9–77, https://doi.org/10.1093/ejil/chw011

3. https://fas.org/sgp/crs/row/R45417.pdf (Book: World Trade Organization: Overview and Future Direction Updated December 6, 2019)

4. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=86068 (‘The Future of the WTO” by Kym Anderson}

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

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

Subject: Cost Audit **Course Code: 307** **Total Credits: 04**

Level of Knowledge – Advanced

Objectives:

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

Unit No	Unit Title	Contents	Skill to be developed
1	**Introduction To Cost Audit**	**Cost Audit** • Meaning, Definitions, Objectives, Scope, applicability, Advantages & Limitations of Cost Audit • Differences between Financial Audit and Cost Audit. • Concepts of Efficiency Audit, Proprietary Audit, Social Audit & System Audit. • Study Of Companies (Cost Records And Audit) Audit Rules As Per The Latest Amendments	In depth Understanding of basic concepts of cost audit and its applicability in various areas
2.	**Cost Auditor**	**Cost Auditor** • Qualifications, Disqualifications, Appointment, Remuneration ,Removal, Rights, Duties, Responsibilities & Liabilities of Cost Auditor under Company Act 2013, Cost & Works Accountants Act. 1959 & other Statues as amended from time to time. • Status and Relationship of Cost Auditor with financial Auditor	In Depth Knowledge On Rights ,Duties, Responsibilities And Liabilities Of Cost Auditor
3.	**Cost Audit – Planning & Execution**	**Cost Audit – Planning & Execution** a. **Planning of Cost audit**: Familiarization with the Industry, The production process, system & procedure, List of Records Preparation of the Cost Audit Programme, b. **Execution of Cost audit** Verification of Cost Records, Evaluation of Internal Control	Knowledge to Conduct The Cost Audit Traditionally And Electronically

		System, Audit Notes, Working Papers, Cost Audit in (EDP) Electronic Data Processing Environment & Challenges before Cost Auditor in EDP Environment.	
4.	**Cost Audit Report**	**Cost Audit Report** • Detailed Contents of the Report, Distinction between 'Notes' & 'Qualification' in the Cost Audit Report, Auditor's Observation & Conclusions. • Preparation & Submission of Cost Audit Report • Extensible Reporting Language (XBRL) & its Salient features.	Knowledge On Preparation Of Cost Audit Report.

Teaching Methodology

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

Methods of Evaluation

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

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

References

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

Web References

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

	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	topics.	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary	

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

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

Subject: Management Audit **Course Code: 308** **Total Credits: 04**

Objectives:

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

Unit No	Unit Title	Contents	Skill to developed
1	**Management Audit**	• Introduction – Definitions - Concept & Essentials of Management Audit • Difference between Financial Audit & Management Audit. • Objectives, Importance & Scope of Management Audit. • Benefits of Management Audit • Relationship with different types of Audits • Conflicts between Profit versus Value Maximisation Principle • Role of Management Accountant in Decision Making	In depth Understanding of fundamentals of Management audit.
2.	**Procedure of Management Audit**	• Preparation of conducting Management Audit ,Management Audit programme, • Reporting under Management Audit	Knowledge on Management Audit procedures
3	**Areas of Management Audit**	• Corporate Service Audit, • Corporate Development Audit • Social Cost-Benefit analysis • Evaluation of…… 1. Consumer Services. 2. Research and Development. 3. Corporate culture. 4. Human Resource Development.	Knowledge on different areas of Management audit
4	**Operational Audit**	• Meaning & Concept of Operational Audit. Objectives, plan for Operational Audit. • Program for Operational Audit. Differences between Operational Audit and	Detailed Understanding of operational Audit

		Management Audit • Approaches, Methods, Evaluation, Recommendations and Reporting under Operational Audit.	
5	**Evaluation of Corporate Image.**	• Meaning & Concept of Corporate Image. • Sources of Corporate Image • Evaluation of Corporate image. • Impact of Corporate image on Business	In depth Understanding of corporate Image.

Teaching Methodology

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

Methods of Evaluation

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

References

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

Note: 100% Marks are assigned to theory only

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

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Subject: Co-operative Credit System **Course Code: 309** **Total Credits: 04**

Objectives of the course

a. To acquaint and create awareness among the student with the concept of co-operative credit system

b. To study the organizational set-up of co-operatives system

c. To create awareness about the problems of ruler credit system

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

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

		1.3 State Co-operative Banks 1.4 Working of Urban Co-operative societies 1.5 Salary Earners Co-operative Credit Societies 1.6 Other Non Agricultural Credit Societies	
4.	**Rural Co-operative Banking System**	**4.**1 Need and objectives of rural co-operative banks 4.2 Formations 4.3 Functions of rural co-operative banks 4.4 Sources of finance 4.5 Performance of rural co-operative banks **4.**6 Problems and prospects of rural co-operative banks	1. To understand the need & objectives of rural banking system. 2. To know the procedure of formation of co-op. banks 3. To understand the functions of co-op. banking sector

Teaching Methodology

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

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

Subject: Co-operative Banking System **Course Code: 310** **Total Credits: 04**

Objectives:

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

Unit No.	Unit Title	Content	Purpose/Skills to be developed
1	**Advancing of Credit**	**Need of advances**: 1.1 Criteria for advances 1.2 Procedures, Types and Disbursement of Crop Loan system, Kisan Card,etc. 1.3 Advances to priority sector schemes 1.4 Overdues follow up 1.5 NPA Concept and norms	1. To understand the need of advances in co-operative sector. 2. To understand the criteria for advancing the loans 3. Disbursement of crop loan, kisan card etc. 4. To understand the process of advancing credit to priority sector. 5. To understand the concept of NPA in relation to agriculture sector. 6. To study the system of recovery of NPA
2	**Maharashtra State Co-operative Bank (Apex Bank)**	**Maharashtra State Cooperative Bank:** 2.1 Objectives of M.S..Cooperative Bank 2.2 Functions and Working 2.3 Role of M.S. Cooperative Bank in the development of State Co-operative movement 2.4 Progress, Problems and Prospects of M.S.Cooperative Bank	1. To understand objectives & functions of M.S. Co-operative bank. 2. To study the role of M.S. Co-operative bank in development of state co-operative movement. 3. To understand the problems in functioning of M.S.Co-op. Bank 4. To study future prospectus & reinforcement of MS Co-op. Bank

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

Teaching Methodology

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

Recommended Books:-

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

Journals:

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

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

Subject: Entrepreneurial Behavior **Course Code: 311** **Total Credits: 04**

Objectives of the Course:

a) To develop understanding of entrepreneurial environment amongst the students.

b) To motivate students to be in the modern values of entrepreneurship.

c) To motivate students to enhance their entrepreneurship competencies.

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

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

Teaching Methodology

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

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

References:-

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

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

Subject: Entrepreneurship **Course Code: 312** **Total Credits: 04**

Objectives of the Course:

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

Unit No.	Unit Title	Contents	Skills to be developed
1	**Challenges in Entrepreneurship Development**	**Challenges in Entrepreneurship Development:** Dot com entrepreneurship, Role of Government in entrepreneurship development- Research and Development Technology for commercialization- Science technology and entrepreneurship development.	i. To understand the challenges in entrepreneurship. ii. To know the role of Government in entrepreneurship development. iii. To study the R&D technology for development of entrepreneurship.
2	**Specialized Institutions Involved in Entrepreneurship Development**	**Specialized Institutions Involved in Entrepreneurship Development:** District Industrial Centre (DIC), Maharashtra State Financial Corporation (MSFC), Small Industries Development Bank of India (SIDBI), Industrial Finance Corporation of India (IFCI), Small Industries Service Institute (SISIs), Industrial Development Bank of India (IDBI), Maharashtra Industrial Development Corporation (MIDC), Maharashtra Centre for Entrepreneurship Development (MCED), Maharashtra Industrial Technical Consultancy Organization (MITCON).	i. To understand thoroughly the role of specialized institutions in the entrepreneurship development. ii. After study of each specialized institutions the students will be able to understand the functions or guidelines of Government w.r.t. specialized institutions.
3	**Creativity and Innovation**	**Creativity and Innovation:** Meaning and Importance- Role of developing new business markets, Creativity in problem solving.	i. To understand the concept of creativity and innovation. ii. To know the role creativity and innovation of developing new business. iii. To understand how the creativity and innovation help to grow or develop entrepreneurship in various sectors according to availability of

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

Teaching Methodology

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

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

References:-

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

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Human Resource Management Course Code: 313 Total Credits: 04

Objectives:

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	**Human Resource Management- An Overview**	1.1 Introduction to Human Resource Management: Meaning & Definition, Concept, Approaches, Functions. 1.2 Challenges of Human Resource Management in changing business scenario. 1.3 Human Resource Environment: Technology and Structure, Network Organization's, Workforce Diversity, 1.4 HRM- Dual Career Employees, Employee Contract/ Leasing Global Competition,WTO and Labour Standards	▪ To understand the meaning, definition and concepts of HRM and get the knowledge about the approaches, functions and challenges of HRM in changing scenario of the business. ▪ Get well acquainted with human resource environment -technology and structure, network organisations, workforce diversity ▪ To understand the, dual career employees, employee Contract/ leasing,Global Competition, , WTO and Labour Standards.	**12**
2	**Human Resource Planning and Development**	2.1 Objectives, Need and Estimation 2.2 Recruitment: Definition, Sources and Policy 2.3 Selection: Definition, Process and assessment, Interview and Inductio.	▪ To understand the objectives of HRP and development. ▪ To make students able to find the need and estimation of HRP and development. ▪ Get well acquainted with the concept of	**12**

		2.4 Retention of Manpower, Succession Planning. 2.5.Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off**.**	recruitment and selection process with the retention of manpower and succession planning	
3	**Training and Development, Performance Appraisal and Merit Rating**	3.1 Training : Meaning Purpose, Importance, Benefits Training Process and Methodology 3.2 Methods of Training, Evaluation and Feedback 3.3. Competency mapping,: meaning, benefits of competency mapping, 9 box tool of HR, Model, 3.4 Performance Appraisal : Definition, Methods, Result Based Performance,Appraisal Errors, Ethics in Performance Appraisal, 360 Degree Feedback. 3.5 Merit Rating – Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation	• To understand the meaning and Purpose of Training, Importance, Benefits, Training process and methodology and Develop ability to compare training and aids, evaluation of training programmes • To understand the meaning and benefits of Competency mapping and also know the model. ▪ To make the students know about the concept of and methods of performance appraisal and result based performance. ▪ To be understand the difference between errors and ethics in performance appraisal and 360 degree feedback. ▪ To be well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation.	**12**

4	**Recent Trends in HRM**	4. 1E- HR- meaning, organization, Benefits and cost of E-HR and Future of E-HR, Digitized rewards and recognition, Online skill assessments, Biometric time tracking and security 4.3 Recent Trends in HRM after covid 19 : Workplace Diversity, Flexi time, Work from Home, Virtual Work, Artificial Intelligence, Productivity of HR process,	▪ To understand the meaning and concept of retirement, resignation, discharge, dismissals, suspension of an employee and Layoff. ▪ To know the concept of E-HR, there benefits, Cost effect and what is future of E-HR ▪ Get knowledge about the new trends in HRM development of technology HRM also change work culture, workplace, talent management, motivational approaches, learning Management System, d, Flexitime, Work from Home, Virtual Work, Artificial Intelligence (Workforce), Productivity of HR process, digitized rewards and reconition, online skill assessment, Bio metric time tracking and security etc.	**12**

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment,	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels. https://youtu.be/6VTZb4Hn5vA	▪ Evaluate the place of Human Resource Management in the Indian context. ▪ Project on analysis of one company and its policy regarding female employees in the workforce.	**After completing this topic , the student will be able to understand** ▪ The Definition and meaning of Human Resource Management, its Concept, Approaches, Functions ▪ Can identify that the HRM is profession or not. ▪ Able to cope with the concept Human Resource Environment.

		Case study, Jigsaw reading, Practical based learning			▪ Place of female employee in the organisation. ▪ Identify the changing Role of Human Resource Management.
2	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	▪ Project on recruitment and selection process of one company. ▪ Fieldwork on retention of manpower and succession planning.	**After completing this topic , the student will be able to understand** ▪ The Objectives of Human Resource Planning and Development. ▪ Need and Estimation for Human Resource Planning and Development. ▪ Can understand the recruitment and selection process. ▪ Understand the concept of Retention of Manpower, Succession Planning.
3	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	▪ Evaluate the roll of Training and Development and performance appraisal. ▪ Project work on training methods adopted by companies.	**After completing this topic , the student will be able to understand** ▪ Understand the Basic Concept and Purpose of Training, Importance, Benefits, Training process and methodology. ▪ Able to differentiate the various methods of Training and Aids, Evaluation of Training Programmes. ▪ Identify the changing Role of performance appraisal and result-based performance with the new concepts like errors, 360 Degree Feedback. ▪ Able to identify the concept of merit rating, job Evaluation, Job Enlargement, Job Enrichment, Job

					Rotation.
4	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	▪ Case study of one company, which follows the policy of Retirement, Resignation, Discharge, Dismissal, Suspension and Lay off. ▪ Project on the new trends in HRM e.g. Work from Home, Artificial Intelligence (Workforce).	**After completing this topic , the student will be able to understand** ▪ Kinds of Retirement, Resignation, Discharge, Dismissal, Suspension, Lay off. ▪ Identify he recent trends in HRM ▪

Methods of Evaluation:

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

RECOMMENDED BOOKS

1) Human Resource Management - Garry Dessler

2) Human Resource Management - R S Dwiwedi

3) Human Resource Management - V P Michael

4) Human Resource Management - Mirza and Saiyadin

5) Managing Human Resource - Arun Monappa

6) Strategic Human Resource Management - Charles R. Green

7) Strategic Human Resource Management – Kandula

8) Strategic Human Resource Management - Jeffery B. Mello

9) Personnel & Human Resource Management - Robert Mat & Jhon Jackson

10) Dynamics of Personnel Administration - Dr. Rudrabasavraj

11) Personnel & Human Resource Management- A. M. Saxena

12) Manushyabal Vyavasthapan Va Audyogik Sambandha- Dr. Madhavi Mitra.

13) Human resource Management in Modern India (Concept and Cases)= Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication

14) Web reference

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

https://www.swayamprabha.gov.in

http://cec.nic.in/cec

https://mhrd.gov.in/e-contents

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Organizational Behaviour **Course Code: 314** **Total Credits: 04**

Objectives:

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	**Introduction to Organizational Behaviour**	1.1 Definition and Objectives of Organizational Behaviour. 1.2 Conceptual Study of Organizational Behaviour. 1.3 Role of Information Technology in Organization. 1.4 Impact of Globalization on Organizational Behavior 1.5 Five Model of Organizational Behavior	▪ To understand the meaning, definition and concepts of OB and get the knowledge about the study and diamemsions of OB ▪ To understand the well acquainted organizational environment - technology and structure, network organizations, and global impact on OB.	**12**
2	**Organizational Designs , Culture** **Personality & Attitudes**	2.1 Horizontal Network and Virtual Designs. 2.2 Definition and Characteristics of Organizational Culture. 2.3 Creating and Maintaining Culture. 2.4 Meaning of Personality,,Attributes of Personality	▪ To understand Networks and designs followed in OB ▪ To know the detail knowledge about Organizational Culture ▪ To understand the well acquainted	**12**

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

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.E-content developed by teacher https://www.youtube.com/watch?v=oLjddOh1jZU	▪ Evaluate the place of Organizational Behaviour in the Indian context. ▪ Project on analysis the effects of covid 19 on OB	**After completing this topic , the student will be able to understand** ▪ The Definition and meaning of organizational Behaviour ▪ Able to cope with the role of technology in organization . ▪ Describe the theoretical and conceptual framework of Organizational Behavior ▪ Analyze the impact of globalization on OB
2	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case		▪ Case study of company for know the characteristics of organizational culture. ▪ Project on various Dimensions of attitude. ▪ Research on job satisfaction of Govt./Semi Govt./Private	**After completing this topic , the student will be able to understand** ▪ The explain the horizontal and virtual designs ▪ Understand the characteristics organizational culture. ▪ Identify the process of impression management, define the concept of Personality. ▪ Explain the attributes of

		study, Jigsaw reading, Practical based learning		sector employee.	personality and various dimensions of attitude.
3	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	https://www.youtube.com/watch?v=I66gRKVdSRg&t=28s https://www.youtube.com/watch?v=7uQs1NxluKE	3.5 Survey on employees Motivation factors 3.6 Case study of one company for motivational theory 3.7 Current trends in Emotional Intelligence	**After completing this topic , the student will be able to understand** ▪ .The defines the concept of motivation. ▪ Capacity to describe the types of motives. ▪ Capacity to analyse motivational process. ▪ Describe the theory of motivation. ▪ The definition of Emotional Intelligence, and explain the characteristics and Importance
4	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels https://www.youtube.com/watch?v=xEHQcxaLr2s https://www.youtube.com/watch?v=_4ChIwT_Euo	▪ Case study of corporate sector in about conflict and conflict management ▪ Project on the effects of stress and conflict. ▪ Prepare PPT on Team Building concept	**After completing this topic , the student will be able to understand** ▪ The definition of stress, describe the causes of stress. ▪ Describe the effects of stress. ▪ The definition of Conflict and describe the types of conflict. ▪ The definition of Group and team. ▪ Explain the types of Teams and Team building.

		study, Jigsaw reading, Practical based learning			

Methods of Evaluation:

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

RECOMMENDED BOOKS

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

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

Subject: Foreign Exchange **Course Code: 315** **Total Credits: 04**

Objectives:

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

Skills to be developed:

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

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

	(RFC) 2.11 Non-Resident Non-Repatriable Account (NRNR) 2.12 Role of Reserve Bank of India in Foreign Exchange Market. 2.13 Factors Influencing foreign exchange rate 2.14 Trade in major world currencies			
3	**Financing of Foreign Trade:** 3.1 Objectives of Foreign Trade Documentation. 3.2 Documents: • Letter to Credit (L/C) • Parties to L/C; operation of L/C • Types of L/C: Revocable & Irrevocable • Transferable, Back to back credits • Revolving L/C • Anticipatory L/C • Draft, Types of draft. • Mate's Receipt. Bill of lading, Invoice. Insurance policy, • Certificate of origin, consular's invoice, bill of exchange	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to understand finance trade and documents required while raising forex finance for business.
4	**Methods of Financing Foreign Trade:** **4.1 Bank Credit –** • Pre-shipment credit • Post-shipment credit • Medium-term credit • Credit under duty draw back scheme • Export-Import Bank of India (EXIM Bank): Objectives, Functions, Performance and Role, • Export Credit Guarantee Corporation	10	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to acquaint with the methods of financing of foreign trade and role of EXIM bank.

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

Recommended Books:

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

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

Subject: International Finance Course Code: 316 Total Credits: 04

Objectives

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

Skills to be developed:

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

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

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

Recommended Books:

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

SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: International Marketing **Course Code: 317** **Total Credits: 04**

Preamble

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

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

Objectives of the course

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

Depth of the program – Detailed Knowledge

Objective of the Program

a. To equip and train Post Graduate students to accept the challenges in the field of international marketing by providing opportunities to study the concept and scope of international marketing.
b. To develop students' independent logical thinking and facilitate personality development.
c. To impart the students to understand the various concepts regarding international marketing.
d. To impart the knowledge regarding procedural aspects of export documentation

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

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

		-Foreign Exchange facilities by the RBI and EXIM Bank, Institutional support from government	

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the international Marketing.
02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about International Marketing Environment
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about International Marketing Mix and Segmentation
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about Procedural Aspect of Export Documentation

Method of Evaluation

Subject	Internal Evaluation	External	Suggested Add on

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

References

Sr. No.	Title of the Book	Author/ s	Publication	Pla ce
1.	**Marketing Management**	**Arun Kumar, Rachana Sharma.**	**Atlantic Publishers &Distributors**	**New Delhi**
2.	**Marketing Management**	**Amar Jyoti**	**Gennext Publishers**	**New Delhi**
3.	**Marketing Management**	**Ranjan Saxena**	**Tata Mc-Graw Hill Publishers**	**New Delhi**
4.	**The Marketing Mix- Master of 4Ps of marketing**		**50munutes.com**	
5.	**International Marketing Mix Management**	**Tobias Richter**	**Noyos**	**Berlin**
6.	**Marketing Management**	**Russell Winer**	**Pearson Education**	**Delhi**
7.	**Public Relation in Marketing Mix**	Jordan Goldman,	**NTC Business Books**	**New York**
8.	**Public Relation for Marketing Management**	**Frank Jefkins**	**The MACMILLAN Press Ltd**	**London**
9.	**International Marketing**	**P.K. Vasudeva,**	**Excel Books**	
10.	**Marketing Management**	**Rajan Saxena**	**Mc Graw Hill Education Pvt Ltd**	**New Delhi**

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

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Preamble

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

Objectives of the course

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

Depth of the program – Detailed Knowledge

Objective of the Program

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

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

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

Teaching methodology

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

Method of Evaluation

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

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

References

Sr. No.	Title of the Book	Author/ s	Publication	Plac e
1.	**Marketing Management**	**Arun Kumar, Rachana Sharma.**	**Atlantic Publishers &Distributors**	**New Delhi**
2.	**Marketing Management**	**Amar Jyoti**	**Gennext Publishers**	**New Delhi**
3.	**Marketing Management**	**Ranjan Saxena**	**Tata Mc-Graw Hill Publishers**	**New Delhi**
4.	**The Marketing Mix- Master of 4Ps of marketing**		**50munutes.com**	
5.	**International Marketing Mix Management**	**Tobias Richter**	**Noyos**	**Berlin**
6.	**Marketing Management**	**Russell Winer**	**Pearson Education**	**Delhi**
7.	**Public Relation in Marketing Mix**	Jordan Goldman,	**NTC Business Books**	**New York**
8.	**Public Relation for Marketing Management**	**Frank Jefkins**	**The MACMILLAN Press Ltd**	**London**
9.	**International Marketing**	**P.K. Vasudeva,**	**Excel Books**	
10.	**Marketing Management**	**Rajan Saxena**	**Mc Graw Hill Education Pvt Ltd**	**New Delhi**

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

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SAVITRIBAI PHULE PUNE UNIVERSITY

Faculty of Commerce & Management

Master of Commerce (Semester IV)

(Choice Based Credit System)

Revised Syllabus (2019 Pattern)

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

CORE COMPULSARY SUBJECT

Subject: Capital Market and Financial Services Course Code: 401 Total Credits: 04

Objectives:

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

Skills to be developed:

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

Students will acquire skills about recent development in regulatory body SEBI

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

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

	agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.		Assignment, Use of internet	
4	**Securities and Exchange Board of India (SEBI)** **4.1 Background, Establishment, functions**, powers, achievements and Regulatory aspects, recent changes & emerging trends. **4.2 Investors education and redressal** mechanism by SEBI 4.**3 SEBI approved Financial adviser**: Role and Functions.		Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will be able to know the role of SEBI in regulating stock exchanges and investors' education, financial advisors.
	Total	**48**		

Recommended Books:

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

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CORE COMPULSARY SUBJECT

Subject: Industrial Economic Environment Course Code: 402 Total Credits: 04

Preamble –

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

Scope of the programme –

Basic Knowledge of Industrial economic environment

- **Objectives of the Course:**

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

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

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

- **Teaching Methodology:**

Topic Number	**Total Lectures**	**Innovative methods**	**Film shows andAV applications**	**Project**	**Expected Outcome**
1	10	• Open bookdiscussion • Digitallectures • Reading • Projects	You tube lectures	• Components of macroeconomic environment in India • Anatomy and functioning of Industries in India	Will understand the impact of economic and non – economic factors affecting industrial environment
2	14	• Group discussion • Casestudies • Problem solvingbased learning	• You tube lectures, • Lectures on SWAYAM Portal or any other online source	• Analyze opportunities of growth of Small scale industries in India • Study the growth pattern of any MNC in	Will understand role of various types of industries in India like small scale industries, public sector industries, MNCs etc

				India	
3.	12	• Pairlearning • Groupdiscussion • Open book discussion	• Teacher oriented PPTs. • You tubelectures	• Impact privatization of railways in India • Trend of liberalization in India since 1991	• Critically evaluate industrial polices in India • Analyze the impact of new industrial policy adopted by India.
4	12	• Groupdiscussion • Teacher driven power pointpresentation Games andsimulation	• You tubelectures • OnlinePPTs	• Increasing role of service industry in India. • Changing composition of industries in India.	Will understand role, progress and problems of manufacturing and service industries in India

References:

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

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

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

WEB REFERENCES:

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

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CORE COMPULSARY SUBJECT

Subject: Operations Research **Course Code: 402 A** **Total Credits: 04**

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

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

Objective of the Program

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

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

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

Teaching methodology

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

Method of Evaluation

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

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

Web reference http://swayam.gov.in

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

Subject: Recent Advances in Accounting, Taxation & Auditing.

Course Code: 403 **Total Credits: 04**

Objectives of the Course

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

Depth of the program – fundamental Knowledge

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

Teaching methodology

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

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

Method of Evaluation

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

References

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



Project Work in Accounting and Taxation

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

Area of Project Work in Accounting:-

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

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

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

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

62. Accounting Standards, their application by the limited company to its annual accounts.

63. Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward and set-off.

64. Analysis of any three recent cases decided by High Court.

65. Study of fraud cases detected by application of S.A.P.

66. Comparative study of Financial Statements of Educational Institutions for 2 years.

67. A study on E filing of Tax Returns- Income Tax, GST etc.

68. A study of Computerized Accounting system in any business unit.

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

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

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

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

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

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	**Competition Act, 2002**	**Competition Act, 2002:** Definitions, Prohibition of certain agreements, Prohibition of abuse of dominant position, Regulation of combinations (Ss. 3 to 6), Competition Commission of India. (Ss. 7 to 13) Establishment, Composition, Selection Committee for Chairperson and Members of Committee, Term of Office, Resignation, Removal, Suspension, Restrictions on employment of Chair Person and other members, Appointment, Duties of Director General etc. (Ss. 16 to 17, 41) Duties, Powers, Functions, Meetings and Orders of Commission (Ss. 18 to 20, 22, 31),	• Acquainting students with the Establishment, composition and functioning of Competition Commission of India and its relevance in the present context.

		Acts taking place out of India (Ss. 32) Penalties (Ss. 42 to 48) Competition Appellate Tribunal (Ss. 53A to 53U)	
2	**The Special Economic Zones Act, 2005**	**The Special Economic Zones Act,2005:** Objectives and Definitions(Ss.1and 2) Establishment of Special Economic Zones(SEZs) (Ss.3 to 7) Constitution of Board of Approval(Ss.8 to 10) Development Commissioner (Ss.11 and 12) Single Window Clearance (Ss.13 to 25) Special Fiscal Provisions for SEZs (Ss26 to 30) SEZ Authority (Ss.31 to 41) Reference of Disputes and Miscellaneous Provisions (Ss.42to 58 and Scheules I to III)	Acquiring conceptual and procedural aspect of SEZs along with their legal provisions as applicable in India.
3.	**The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002**	**The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002:** Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12), Enforcement of Security Interest (Ss. 13 to 19) Central Registry (Ss. 20 to 26) Offences and Penalties (Ss. 27 to 30)	Acquiring conceptual and procedural knowledge of The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
4	**The Recovery of Debts Due to**	**The Recovery of Debts Due to Banks and Financial Institutions Act, 1993:**	To understand the powers and functioning of Debts Recovery

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

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

Method of Evaluation:

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

References:

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

2. Booklet -Special Economic Zones,(by Nishith Desai and Associates)

http://www.nishithdesai.com/fileadmin/user_upload/pdfs/Special_Economic_Zones.pdf

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

Reference Books:

1) Taxman's Corporate Law, Taxman Allied Services Pvt. Ltd., New Delhi. (Recent Edition).
2) Seth's Commentaries on Banking Regulatory Act and Allied Banking Laws, Law Publishers (India) Pvt. Ltd., Allahabad.
3) Taxman's "Banking Law and Practice in India", India Law House, New Delhi.
4) P. N. Varshney, "Banking Law and Practices", Sultan Chand & Sons, New Delhi. (2012).
5) Justice A.B.Srivastava & C.S.Lal (Advocate), "Securitisation & Debt Recovery Laws"(Alongwith Allied Acts & Rules) (in 2 Vols.) 10th edition, (2018)

6) Digest on Debt Recovery Laws (1993-2012)Law Publishers(2017)

7) K B, Nidheesh , "Special Economic Zones in India: Challenges and Prospects" Jain Book Agency,(2016)

8) T. Ramappa , "Competition Law in India: Policy, Issues, and Developments" (2013}

All bare Acts of respective legislations referred in the syllabus.

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

Subject: Project Work / Case Studies Course Code: 406 Total Credits: 04

Objectives:

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

Introduction and Objective:

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

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

Report Contents:

A. Cover page

B. Company Certificate

C. Acknowledgement

D. Declaration

E. Executive Summary

Tentative Chapter Scheme:

Chapter 1. Introduction to Study

Chapter 2. Company Profile

Chapter 3. Objective of Study

Chapter 4. Review of literature

Chapter 5. Research Methodology

Chapter 6. Data analysis Interpretations

Chapter 7. Observations and Findings

Chapter 8. Conclusions and suggestions

Suggested Topics for the Research Project:

1. Legal and Regulatory Issues faced by Small and Medium Scale Industries in Pune
2. A Study of the Goods and Service Tax Act, 2017 from the perception of Chartered Accountants and Tax Consultants

3. A Study of Awareness of Hotel businessmen about relevant laws and their legal problems

4. A Study on Traders and Consumers' perception towards the Goods and Service Tax (GST) in Pune

5. A Study of Perception of College Teachers about Procedure of Registration of their Patents

6. Perception of Lawyers about Consumer Protection Bill, 2018

7. A Study on Copyright Act, 1957 in respect of Cinematographic films.

8. A Study of Awareness of Hotel Owners about relevant Laws and their Legal Problems

9. A Study of the Life Insurance Corporation Act, 1956 with reference to Role and Responsibility of LIC Agents
10. Legal and Regulatory Issues faced by Small and Medium Scale Industries in Pune

11. A Study of the Goods and Service Tax Act, 2017 from the perception of Chartered Accountants and Tax Consultants

12. A Study of Awareness of Hotel businessmen about relevant laws and their legal problems

13. A Study on Traders and Consumers' perception towards the Goods and Service Tax(GST)in Pune

14. A Study of Perception of College Teachers about Procedure of Registration of their Patents

15. Perception of Lawyers about Consumer Protection Bill, 2018

16. A Study on Copyright Act, 1957 in respect of books.

17. A Study of Awareness of Hotel Owners about relevant Laws and their Legal Problems

18. A Study of the Life Insurance Corporation Act, 1956 with reference to Role and Responsibility of LIC Agents

19. A Study of Awareness of Hotel Owners about the Food Safety and Standards Act, 2006 in Pune

20. A Study of Copyright Act, 1957 with literary work, Pune

21. A Study of Trademark with reference to Selected Companies from Bajaj Group

22. A Study of Registration of Legal Documents under Registration Act, 1908 with reference to Leave and License Agreement

23. A Study of Patent Laws of few Manufacturers

24. A Study of Cybercrime investigation Cell (Pune) and General Awareness of Cyber Crime among College Students

25. An Analytical Study of Debt Recovery Tribunal, Pune

26. The Impact of WTO on Agriculture and the Role of MSAMB, Pune on Export of Agriculture Produce

27. A Study of Impact of E-Commerce on Working of Pune Stock Exchange

28. A Study of SEBI's Role in the changing Business environment

29. A Research on Cyber Crime in urban area

30. A Study on Trademark and Its Awareness among the Businessmen, Traders and Companies

31. An Analytical Study of Use of Information Technology in the administration of the Maharashtra State Electricity Board

32. A Study of Impact of Globalization on Manufacturing, Import-Export of Musical Instrument in Pune City

33. A Study of Impact of Trademark on Traders and Consumers.

34. To study General Awareness of Cyber Café Owners/ Occupiers about Cyber Law and Cyber Crime

35. A Study legal aspects of Online Trading of Few Selected Broking Companies in Pune

36. A Study of Impact of E Commerce on Banking Sector

37. Study of Impact of World Trade Organization on international Business

38. Novelty as an Essential Criteria of Patentability: Study of UK, US and Indian Position

39. The Impact of WTO on Indian Education

40. A Study of Patent Act 2005 with Special Reference to Recent Amendments

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

Subject: Recent Advances in Cost Auditing and Cost System **Course Code: 407** **Total Credits: 04**

Objectives:

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

Unit No	Unit Title	Contents	Skill to developed
1	**Cost Accounting Standards (CAS)**	2,4,5,and 8 to24 (Drafts And Amendments' Subjects to Finalization from time to time)	Knowledge of Application of Cost Accounting Standards
2	**Basics of GST audit And Productive Audit.**	• Meaning of GST Audit, Its applicability, Qualification and Disqualification of Auditor .Features, Scope and Benefits • Procedure for conducting of and reporting under GST Audit • Meaning, Features, scope and Benefits of Productive Audit. • Problems of Productive Audit and Means to overcome these Problems.	Detail understanding of GST and Productive Audit
3	**Enterprise Resource Planning (ERP)**	• Introduction, Meaning, Features, Benefits & Limitations Of ERP Benefits of Implementation of ERP • E–Costing -Features	In -Depth knowledge of ERP
4	**Recent Trends In Cost Accounting**	**Introduction to Various techniques & tools of Manufacturing and its impact On Costing** : • Six Sigma • 5 S • TQM • Kaizen Technique. • Lean Manufacturing • Total Productive Maintenance • Business Process Re-Engineering • Artificial Intelligence • Robotics Manufacturing	Knowledge about recent trends in Cost Accounting.

Teaching Methodology

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

Methods of Evaluation

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

References

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

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

Web References:

https://icmai.in

www.globalcma.in

www.globalcma.in

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

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

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

Guidelines Areas of Project Work Marks: 100

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

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

10. Costing in Service Industry: Visit to any Hotel, Airlines, Hospitals or any other Service Industry and Understanding the Costing Methods used in the Concerned Service Industry and its Utility to Ascertain the Cost of Service Rendered as well as for controlling the Cost.

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

Note:

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

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

SUBJECT: RECENT ADVANCES IN CO-OPERATIVE AND RURAL DEVELOPMENT

Course Code: 409 **Total Credits: 04**

Objectives of the Course:

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

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

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

Teaching Methodology:

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

Recommended Books:-

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

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

Journals:

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

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

SUBJECT: Project Work/ Case Studies **Course Code: 410** **Total Credits: 04**

Objectives:

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

Introduction:

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

Report Contents:

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

Tentative Chapter Scheme:

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

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

Project Report (For Regular Students)

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

The Research project work will carry total 100 marks.

Research project Division of Marks

Division of Marks	Marks
Synopsis with working bibliography (Internal Assessment)	40 Marks
A full project Report (Minimum 50-80 pages)	40 Marks
Viva Voce	20 Marks
Total	100 Marks

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

Case Studies (Only for External Students)

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

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

References:-

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

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

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

Objectives of the Course:

a) To provide knowledge and understanding of Recent Advances in Business Practices and Environment.

b) To understand the Maharashtra New Industrial Policy 2019.

c) To study the various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.

d) To know the concept of Environment Audit and Corporate Governance.

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

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

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet Resources. About Maharashtra New Industrial Policy 2019.	Film Show on Aspects of Maharashtra New Industrial Policy 2019	Project on Provisions of Maharashtra New Industrial Policy 2019	Understanding of basic knowledge of Maharashtra New Industrial Policy 2019.
2	12	Guest Lectures on Recent Schemes of Development of Micro Small & Medium Enterprises (MSME**).** Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Recent Schemes of Development of Micro Small & Medium Enterprises (MSME).	Project Report on SME Divisions Schemes of Assistance, Who and How Apply.	Understanding of basic knowledge of Recent Schemes of Development of Micro Small & Medium Enterprises (MSME**).** And Pradhan Mantri Mudra Yojana 2015.
3	12	.Guest Lecture on Marketing Assistance. NSIC –National Small Industries	PPT on Marketing Assistance. NSIC –National Small Industries.	Project Report on Corporation Schemes and Gram Udyog Vasahats, Urban Haat.	Evaluate the performance of application of Govt.Policies.

4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies.	Presentation on Scope-Goal-Necessity & importance – Types – Limitation - Role & implication Environment Audit& Corporate Governance	Project on Review Environment Audit& Corporate Governance	Understanding the importance, scope, effects and Role & implication of Environment Audit& Corporate Governance.

References:-

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

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

Subject: Project Work/ Case Studies **Course Code: 412** **Total Credits: 04**

Objectives of the Course:

1) To provide an opportunity to investigate an issue that excited student interest to a depth.

2) To develop interest of to become successful entrepreneur.

Introduction:

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

Report Contents:

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

Tentative Chapter Scheme:

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

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

Project Report (For Regular Students)

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

Research project Division of Marks

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

Viva Voce	20 Marks
Total	100 Marks

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

Case Studies (Only for External Students)

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

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

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

SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Recent Advances in Business Administration **Course Code: 413** **Total Credits: 04**

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

Unit No.	Unit Title	Contents	Purpose skills to be developed	Lectures Allotted
1	**Contemporary Issues in Business Administration**	1.1Change management – Concept, Significance. Managing change-Important feature 1.2 Principals change Management 1.3 Dimensions Approaches towards managing change 1.4 Futuristic and strategic approach toward changing business environment	▪ To understand the concept of change management and get the knowledge about the approaches management change and Important feature,, ▪ To know the various dimensions Approaches towards managing change. ▪ To get the futuristic and Strategic approaches due technology	**12**

2	**Customer Centric Approach**	2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer . **2.2 The challenges of becoming a customer-centric company** 2.3 Best practices to becoming a customer-centric company 2.4 Ways to measure the success of a customer-centric company	▪ Get well acquainted with the concept strategies internal and external customers in customer centric approach ▪ To analyses the challenges before cutomer centeric organization ▪ To know the best practices and way to measure the success of customer centric company	**12**
3	**Cross- Cultural Management System**	3.1 Global management system- Concept, &Significance. 3.2 Issues in cross cultural management. 3.3Acquisition & mergers- Role & importance 3.4 Current Trends in acquisitions & mergers on national & international scenario	▪ To understand the concept and significance of Global Management. ▪ To Know the cross cultural Management issues. ▪ To able to aquatint the role, importance and current trends in merger	**12**
4	**Turn Around and Innovation Management**	4.1Turn around Management - Concept & Significance, Techniques prerequisite for success. 4.2 Restructuring & Reengineering of business - Concept of innovation, Advantages and Significances of Innovation 4.3 Key Steps in Innovation Management 4.4 Role of Government and Private Institutions in	▪ To know the concept significance and techniques/ ▪ To able to know the prerequisite for success. ▪ To get knowledge about the concept and significance of Restructuring and	**12**

		promoting innovation	Reengineering of Business. ▪ To know the steps on innovation management. And also the role of various institution for promoting.	

Teaching Methodology:

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels.	▪ Significance of change management in respect of covid 19 ▪ Project on covid 19 futuristic and strategic approach of change management. ▪ Impacct of c0v9d 19 on futuristic and strategic approach towards business environment	**After completing this topic , the student will be able to understand** ▪ The Definition and meaning of change management and get the knowledge about the approaches management change and Important feature. ▪ Can identify dimensions Approaches towards managing change. ▪ Able to cope with the futuristic and Strategic approaches due technology.

2	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	▪ Project on customer centric par after slowdown of economy ▪ ▪ Case study approach towards employee as internal customer	**After completing this topic , the student will be able to understand** ▪ Define the concept, strategies internal and external customers in customer centric approach ▪ Able to know the challenges before customer centric organization ▪ Identify the best practices and way to measure the success of customer centric company.
3	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Relevant videos on YouTube and specific channels, Grouping for Educational Communication, E-Content, HRD Ministry TV channels	▪ Company having cross boundery employees and its approach /its strategis of cross cultural management ▪ Case study of acquisition and merger in context of Indian multinational of any company	**After completing this topic , the student will be able to understand** ▪ Understand the concept and significance of Global Management. . ▪ Able to Know the cross cultural Management issues. ▪ Able to identify to aquatint the role, importance and current trends in merger
4	**12**	Lecture, PPT/ Group Discussion, Library, Problem solving discovery based learning, experimental	Relevant videos on YouTube and specific channels, Grouping for Educational	▪ Case study of one company, which contributed in Indian Economy. ▪ Project on one	**After completing this topic , the student will be able to understand** ▪ Understand the concept significance and techniques of turn around management

		learning, assessment of portfolios and formative assessment, Case study, Jigsaw reading, Practical based learning	Communication, E-Content, HRD Ministry TV channels	innovative Idea which is useful for solution of business problems.. ▪ Significance of turnaround management after covid 19	▪ Identify the prerequisite for success. ▪ Able to identify the concept and significance of Restructuring and Reengineering of Business. ▪ ▪ Able to cope with the steps of innovation management. And also the role of various institution for promoting.

Methods of Evaluation:

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

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SPECIAL ELECTIVE SUBJECT - Group F (Business Administration)

Subject: Project work / Case Studies **Course Code: 414** **Total Credits: 04**

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

BUSINESS ADMINISTRATION – SUGGESTED TOPICS FOR PROJECT REPORT

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1.CoverPage

2.CompanyCertificate

3.Guide Certificate

4.Acknowledgement

5.Declaration

6.Executive Summary

TENTATIVE CHAPTER SCHEM E

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS OBSERVATIONS

CHAPTER 7. FINDINGS CONCLUSIONS AND SUGGESTIONS

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

26. A study of the financial position of a Company

27. A study of the capital structure and cost of capital of a company

28. A study of the working capital management

29. A study of the customer retention techniques adopted by Banks/Insurance/Travel and tourism/Telecom Companies.

30. Analytical study of the CSR practices adopted by companies.

31. A study on nature of organization climate and impact on Job satisfaction of employees.

32. A study on organization behavior & its impact on female employees functioning.

33. A study of organizational problems of the institution and their impact on functioning of role of employee.

34. Analytical study of business ethics practices adopted by companies.

35. A study of office structure and productivity

36. A Study of import and export organization culture

37. Impact of customer satisfaction strategies on customer retention in Bank /Insurance/Travelling /Telecom companies.

38. A study of service providing institute's effectiveness in customer satisfaction

39. Impact of customer satisfaction strategies on customer retention.

40. Assessment of customer satisfaction on Traveling/Banking/Insurance/Telecom industry.

41. A study of stress management related to work of the employees from IT. /Education/Newspaper/Banking /Insurance/Hospital/Travel/any service Sector.

42. A study of Production and Marketing strategies of small /medium / big companies.

43. A case study of any service providing Industries (Structure, Services, Productivity, Problems, Employability)

44. A study of Impact of quality control on organizational performance.

45. Appraisal of inventory control in manufacturing company.(case study of any company)

46. A study of Impact of production and control on operational cost of any company.

49. A study of the effect of material management techniques on production process.

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

Subject: Recent Advances in Banking and Finance

Course Code: 415 **Total Credits: 04**

Objectives:

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

Skills to be developed:

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

Unit No.	Topic	Periods	Teaching Method	Course Outcome
1	**Recent Developments in Banking:** **1.1 Financial inclusion**: Concept, Benefits, RBI guidelines, Economic Growth and financial inclusion, constrains. 1.2 **Regulation with respect to management of NPAs** and Maintenance of Capital adequacy norms. Bad assets management (Bad banks or companies). 1.3 **Basel Norms: III and IV.** 1.**4 Micro Finance Institutions**: role, prospectus and containers. 1.5**Customer service management**: Customer education and Customer Relationship Management. Customers meet, Provisions of Consumer Protection Act. 1.6 **The Banking Ombudsman Scheme**, 2006 Concept of CAMELS rating in banks.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students may understand the importance of Financial inclusion, progress till date of it, and also overview the role of micro financial institutions, customer management.

2	**Technological Developments in Banks: Delivery channels** 2.1 **Core Banking,** **2.2 Tele banking,** **2.3 Mobile banking,** **2.4 ATMs,** **2.5 Internet Banking.** **2.6 Electronic Funds Transfer: (BCS credit-debit, SWIFT, RTGS, and NEFT)**	12	Lecture, PPT, Group Discussion, Library Work, Assignment	Students will be exposed to recent technological development in banking, and various electronic funds transfer.
3	**Recent Developments in Money Market:** 3.1 **Role and functions:** Call/ Notice / Term policy, Treasury Bills, Commercial paper and Certificate of Deposits. 3.2 **Collateralized borrowing and lending obligations**. (CBLD) 3.3 **Money Market Mutual Fund**. (Repos) Repurchase obligations (Market Repo & Repo with RBI) 3.4 **Money market derivative and** **3.5 Money market debt funds**	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students shall learn recent development in money market and inclusion of modern debt instruments.
4	**Recent Developments in Capital Market:** 4.1 **Recent reforms in the capital marke**t with reference to primary market : Book building, Reverse book building mechanism (75%-100%), Green Shoe option, Online IPOs., Grading & IPO's 4.**2 Secondary Market** : organization, Regulation and functions of stock exchanges, listing and trading of securities, the BSE, the NSE, OTCEI, and the interconnected stock exchanges of India. The working of these stock exchanges using network. 4.3 **Changing trends in foreign institutional investments** (FII) Introduction of Depositories and Custodian Demat service, Options and futures trading in equity derivatives market, regulation by SEBI.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet	Students will understand the Recent developments took place in Indian Capital Market.
	Total	**48**		

Recommended Books:

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

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

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

Subject: Project Work / Case Studies

Course Code: 416 **Total Credits: 04**

The following are the topics suggested for Project Work:

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

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

Note:

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

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SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: Recent Advances in Marketing Course Code: 417 Total Credits: 04

1. Preamble

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

Objectives of the course

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

Depth of the program – Detailed Knowledge

Objective of the Program

- To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing strategies
- To develop students' independent logical thinking and facilitate personality development.
- To impart the knowledge about various marketing strategies.
- To impart knowledge about Sustainable Marketing and Value through Customer Service
- To impart in-depth knowledge about digital marketing

Unit No	Unit Title	Contents	Purpose Skills to be developed

01	Marketing Strategy	-Meaning- Definition – Types of Marketing Strategies. Elements of Marketing Strategy. - Strategies in the Marketing Warfare- Principles of Marketing Warfare -Process of Creating a marketing strategy , Global v/s Local Marketing strategy	To enable the students to understand various types of marketing strategies and the process of creating marketing strategy
02	Sustainable Marketing and value through customer service	-Sustainable Marketing :Concept, Importance , Problems and prospects -Creating Sustainable Value through Customer Service -Sustainable Marketing and Sustainable Development, sustainable Marketing and related ethical issues -Current examples of corporate sustainability endeavors	To enable students about Sustainable Marketing and value through customer service
03	Recent Trends, Changes and Challenges of digital Marketing	-Concept and relevance of Digital Marketing in Modern Times. -Role of a Modern Marketing Manager in the era of digital Marketing with specific reference to social media management and social media audit. -Problems and prospects of Marketing ; advent of artificial intelligence and robotics -A study of some e marketing websites: www.ebay.in,www.alibab.com, www.flipkart.com	To familiarise students with the developments in digital marketing
04	Delivering service through intermediaries and modern E channels	Customers role in service delivery. Marketing strategies for customer involvement and engagement Customer defined service standards Factors necessary for appropriate service standards Types of customer – defined standards. Development of customer defined standards	To acquaint students with mechanisms of delivering service through intermediaries and modern e channels

Teaching methodology

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

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

Method of Evaluation

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

References

No	Title of the Book	Author/s	Publication	Place
1	Customer Relationship Management: Concept & Technologies	Francis Butle	Elseviar	Hungery
2	Customer Relationship Management : A Strategic Approach	Lakshman Jha	Global India Publications Pvt Ltd.	New Delhi
3	Customer Relationship Management: A Global Perspective	Gerhard Rabb, RiadAjami, VidyaranaGargeya	Routledge	London
4	Customer Relationship Management: Emerging Concepts, Tools, and Applications	Jagdish Sheth, Atul Paratiyar	Tata Mc-Graw Hill Publication Company	New Delhi
5	Customer Relationship Management: Concept, Strategy, and Tools	V.Kumar, Werner Reinartz	Elseviar	Hungery
6	Effective Customer Relationship Management	Amy Sauers	Cambria Press	New York
7	Customer Relationship Management	R.K Sungadhi	New Age International Publishers	New Delhi
8	Customer Relationship Management	Subhasish Das	Excel Books	New Delhi
9	Customer Relationship Management Concept & Cases	Alok Kumar Rai	Prentice Hall of India Private Limted,	New Delhi.
10	Customer Rela Tionship Management,	S. Shanmugasundaram	Prentice Hall of India Private Limted,	New Delhi.
11	Marketing Management	Rajan Saxena,	Mc Graw Hill Education Pvt. Ltd,	New Delhi
12	Export Import Procedures and Documentation	Khushpat S Jain	Himalaya Publishing House	New Delhi
13	Services Marketing – Intergrating Customer Focus Across the Firm	Valerie A Zeithaml, Mary Jo Bitner, Dwayne D Gremler, Ajay Pandit	Mc Graw Hill Education Pvt. Ltd,	New Delhi
14	Marketing Management (A south Asian Perspective)	Philip Kotler, Kevin Lane Keller, Abraham Koshy,MithileshwarJha	Pearson.	

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SPECIAL ELECTIVE SUBJECT - Group H (Advanced Marketing)

Subject: Project Work/ Case Studies Course Code: 418 Total Credits: 04

Objectives :

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

Introduction :

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

REPORT CONTENTS :

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TENTATIVE CHAPTER SCHEME

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

Chapter 8. Conclusions and suggestions

Note:

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

The Suggested Topics for Project Work:

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

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