

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY- 2020

STRUCTURE AND SYLLABUS

MASTER OF COMMERCE (M.COM.)

w.e.f. 2023-24

(For Colleges affiliated to Savitribai Phule Pune University)

Preamble

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

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

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

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

Objectives

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

Program Outcome

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

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

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

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

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

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

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

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

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

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

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

1. **Duration:**

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

2. **Eligibility:**

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

3. **Course Structure:**

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

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

4. **Exit Options:**

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

5. **Examination: -**

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

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

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

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

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

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

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

6. Format for CIE : -

1. CIE will be of 40% of the total marks for the particular course. Following methodology be followed to conduct CIE:-

   The subject teacher needs to adopt any two of the following methods for internal assessment:

a) Written examination
b) Online Quiz
c) Power Point Presentations
d) Projects
e) Assignments
f) Tutorials / Tutorials using Microsoft Excel
g) Oral examination
h) Open Book Test

7. Format for SEE (Theory):

SEE (Semester End Exam) Pattern for 60 marks

Instructions –

1) Q1 and Q6 are compulsory

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

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

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

Instructions –

All questions are compulsory

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

9. **Format for SEE :**

Subjects:

1) Management Accounting (4 Credits) (60 Marks and 3 Hours)
2) Advanced Accounting (4 Credits) (60 Marks and 3 Hours)

Instructions:

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

Q. 1: Fill in the Blanks on all Units (One mark each)	=	5 Marks
Q. 2: Descriptive question on Unit-1	=	15 Marks
Q. 3: Problem on Unit-2	=	15 Marks
Q. 4: Problem on Unit-3	=	15 Marks
Q. 5: Problem on Unit-4	=	15 Marks
Q. 6: Short Notes on all Units (Any 2 out of 4)	=	10 Marks

10. **Format for SEE :**

Subjects:

1) Personal Income Tax and Tax Planning (4 Credits) (60 Marks and 3 Hours)

Instructions:

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

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

11. Format for SEE :

Subjects:

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

Instructions:

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

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

12. Format for SEE :

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

Instructions:

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

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

13. Format for SEE:

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

Instructions:

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

Q. 1 Fill in the Blanks	**05 Marks**
Q.2 Descriptive Type Question	**15 Marks**
Q.3 Problem Type Question	**15 Marks**

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

14. Format for SEE :

Subject: Advanced Cost Accounting & Cost System

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

Instructions:

1. Question No. 1 and 6 are compulsory.

2. Attempt any three questions from Question No.2 to 5

Q. 1 Fill in the Blanks	05 Marks
Q.2 Descriptive Type Question	15 Marks
Q.3 Problem Type Question	15 Marks
Q.4 Problem Type Question	15 Marks
Q.5 Problem Type Question	15 Marks
Q.6 Short Notes (Any 2 out of 4)	10 Marks

*****

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

Semester – I

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

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

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

Semester – II

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

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

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

*****

M.COM

Semester - I

Syllabus

Revised Syllabus (2023 Pattern as per NEP-2020)

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

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

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

2	Application of Marginal Costing Technique 2.1 Introduction of Marginal Costing 2.2 Comparison among Marginal Costing, Absorption Costing and Differential Costing 2.3 Features and Assumptions of Marginal Costing 2.4 Key Terms: Marginal Cost, Contribution, Profit-Volume Ratio, Break Even Point (BEP), Angle of Incidence, Margin of Safety, Cost-Volume-Profit Analysis 2.5 Advantages and Limitations of Marginal Costing 2.6 Break Even Analysis, Assumptions of Beak Even Analysis, Break Even Chart 2.7 Cost Volume Profit Analysis and its utility 2.8 Key factors / Limiting factors (Material, Labour, Plant Capacity, Sales) 2.9 Numerical Problems on various Key Terms of Marginal Costing, BEP, Cost-Volume-Profit Analysis and Key Factors	15
3	Budget and Budgetary Control 3.1 Introduction and Meaning of Budget, Forecast, Budgeting and Budgetary Control 3.2 Features of Budget 3.3 Objectives of Budgetary Control 3.4 Advantages and Limitation of Budgetary Control 3.5 Installation of Budgetary Control System 3.6 Classification of Budgets (According to Time, Function and Flexibility) 3.7 Zero Base Budgeting: Meaning, Process, Advantages & Limitations 3.8 Numerical problems on Flexible Budget and Functional Budgets	15
4	Pricing Decisions 4.1 Concept of Pricing 4.2 Objectives of Pricing 4.3 Types of Pricing 4.4 Factors affecting Pricing of Product 4.5 Methods of Product Pricing: Cost-Based Pricing (Marginal Cost / Variable Cost, Full Cost), Penetration Pricing, Skimming Pricing, Special Order Pricing, Return on Investment (ROI) Pricing 4.6 Numerical Problems on Marginal Cost / Variable Cost, Full Cost, Special Order Pricing only	15

Teaching Methodology:	• Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Recommended Books: 1. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 4. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 5. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 6. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 7. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 8. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd. 9. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi 10. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi 11. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi. 12. Cost and Management Accounting, Inamdar S.M., Everest Publishing House. 13. Study Materials of ICAI, ICSI, ICMA 14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary	
Scheme of Examination: 1. Internal Assessment: 40% 2. External Assessment: 60%	

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

Program Name: M. Com

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

Subject: Industrial Economics

Academic Year: 2023-2024

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

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

Course Objectives:

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

Course Outcome:

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

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

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

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

Suggested Reference Books:

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

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

Program Name: M. Com.

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

Subject: Business Statistics

Academic Year: 2023 – 2024

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

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

Course Objectives:

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

Course Outcomes: After successful completion of this course student

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

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

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

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

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

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

Program Name: M. Com.

M. Com. PART – I (SEM-1)

Subject: Quantitative Applications

Academic Year: 2023-2024

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

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

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

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

Textbooks:

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

Reference Books:

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

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

Program Name: M. Com.

M. Com. PART – I (SEM-1)

Subject: Research Methodology (Compulsory)

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

P.T.O.

M.COM.
ADVANCED ACCOUNTING & TAXATION

Revised Syllabus (2023 Pattern as per NEP-2020)

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

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

Academic Year: 2023-24

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

	1.1 Relevance of residential status and general norms of residential status 1.2 Residential status of an individual 1.3 ITR Forms under Income Tax (ITR 1-7, Form 16, Form 16A, 15H, 15G, Form 26AS, Annual Information System (AIS), Tax Payers Information Summary (TIS) 1.4 E-Filing of Income Tax Return	
2	Heads of Income: 2.1 Income from Salary 2.2 Income from House Property 2.3 Profit or Gains from Business or Profession 2.4 Income from Capital Gains 2.5 Income from Other Sources	15
3	Tax Planning and Deductions under Chapter VIA to Individual Assessee: 3.1 Brief Concept: Tax planning / avoidance / evasion 3.2 Distinction between the Tax Avoidance and Tax Evasion 3.3 Distinction between Tax Planning and Tax Management 3.4 Hints for tax planning of salaried employee 3.5 Deductions from Gross Total Income under Chapter VIA to Individual Assessee	15
4	Clubbing of Income and Computation of Total Taxable Income and Tax Liability of Individual: 4.1 Income of other persons included in Assessee's total income (Clubbing of Income) 4.2 Computation of Taxable Income and Tax Liability of Individual under Old and Alternate Tax Regimes	15

Teaching Methodology:	• Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Suggested Reference Books: 1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi	

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

Revised Syllabus (2023 Pattern as per NEP-2020)

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

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

Academic Year: 2023-24

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

	1.4.1 Assessment Year 1.4.2 Previous Year and Uniform Previous Year 1.4.3 Person 1.4.4 Assessee 1.4.5 Income 1.4.6 Charge of Income Tax 1.4.7 Gross Total Income 1.4.8 Agricultural Income 1.4.9 Assessment 1.4.10 Capital Expenditure and Revenue Expenditure 1.4.11 Capital Income and Revenue Income 1.5 Difference between exemption and deduction 1.6 Methods of Accounting 1.7 Introduction of Income Computation and Disclosure Standards (ICDS) 1.8 Problems on Basic Concepts	
2	Tax Regime and Advance Payment of Tax: 2.1 Rate of Income Tax under Old Tax Regime 2.2 Rates of Income Tax under Alternative Tax Regime 2.3 Conditions and restriction under Alternative Tax Regime 2.4 Exemptions and deductions disallowed under the Alternative Tax Regime 2.5 Exemptions and deductions allowed under the Alternative Tax Regime 2.6 Advance payment of tax 2.7 Interest payable by the Assessee under section 234A, 234B, and 234C 2.8 Problems on under section 234A, 234B, and 234C	15

Teaching Methodology:	• Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Suggested Reference Books: 1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi	

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

Revised Syllabus (2023 Pattern as per NEP-2020)

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

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

Academic Year: 2023-24

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

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

	3.4.8 Bonus Shares 3.4.9 Dividend from subsidiary company out of pre and post-acquisition profits 3.4.10 Proposed Dividend	
4	Branch Accounts 4.1 Introduction to Branch 4.2 Classification of Branches 4.3 Foreign Branch 4.4 AS-11: The effects of changes in foreign exchange rates 4.5 Ind AS-21: Effects of Changes in Foreign Exchange Rates 4.6 Difference between AS-11 and Ind AS-21 4.7 Numerical problems on Foreign Branch	15

Teaching Methodology:	• Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	

Suggested Reference Books:

1. Introduction to Accountancy by T. S. Grewal S. Chnad and Company (P) Ltd., New Delhi
2. Advanced Accounts Vol.-I & II by Shukla, Grewal & Gupta, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., New Dehi
4. Students Guide to Accounting Standards by D.S. Rawat, Taxmann
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi 8
6. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
7. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
8. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
9. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
10. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
11. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
12. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi

13. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi. 14. Study Materials of ICAI, ICSI, ICMA 15. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
Scheme of Examination: 1. Internal Assessment: 40% 2. External Assessment: 60%

M.COM.
COMMERCIAL LAW & PRACTICES

Revised syllabus for M. Com. Course (CBCS)

Commercial Law and Practices

M.Com. Sem-I

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

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

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

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

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

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

References: -

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

Subject: - Labour laws

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

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

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

Labour laws

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

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

Teaching Methodology:

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

Scheme of Examination:

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

- Recommended Readings:

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

Subject: - Intellectual Property Laws

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

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

Course Outcome:

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

Intellectual Property Law

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

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

References:-

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

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

Scheme of Examination:

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

M.COM.
Cost & Works Accounting

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

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

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

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

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

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

Scheme of Examination:

i. Internal Assessment: 40 %

ii. Semester End Exam: 60 %

M. COM. PART I (SEM I)

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

Academic Year: 2023-2024

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

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

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

M.Com. Advanced Cost Accounting & Cost System

Subject: Costing Techniques and Responsibility Accounting

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

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

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

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

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

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

M.COM.
Co-operation & Rural Development

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

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

PART I (SEM I)

Subject: Co-operative Movement in India

Academic Year: 2023-2024

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

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

Course Objectives:

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

Course Outcomes:

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

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

Teaching Methodology:

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

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

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

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

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

Course Objectives:

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

Course Outcome:

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

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

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

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

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

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

Subject: Organization of Co-Operative Business

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

Teaching Methodology:

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

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

Committee Reports:

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

M.COM.
Business Practices & Environment

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

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

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

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

Course Objectives:

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

Course Outcome:

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

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

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

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

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

Teaching Methodology:

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

Suggested Reference Books:

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

Class: M.COM. Business Practices & Environment

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

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

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

Course Objectives:

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

Course Outcome:

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

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

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

Teaching Methodology:

1. Classroom Lectures.
2. Guest Lectures.

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

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

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

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

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

Teaching Methodology:

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

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

M.COM.
Business Administration

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

Subject: Production & Operation Management

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

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

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

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

Subject: E-Commerce

Academic Year: 2023-2024

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

Suggested Reference Books:

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

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

Subject: Financial Management

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

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

Course Objectives:

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

Course Outcomes:

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

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

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

Internship for Students if any: Not Applicable

Suggested Reference Books:

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

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

Financial Management – Dr. Parag Kalkar, Success Publications

Scheme of Examination:

i. Internal Assessment: 40 %

ii. Semester End Exam: 60 %

M.COM.
Advanced Banking & Finance

Program Name: M. Com in Advanced Banking & Finance

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

Subject: Central Banking

Academic Year: 2023-2024

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

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

- **Course Objectives:**

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

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

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

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

Teaching Methodologies:-

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

- **References:-**

Books –

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

Journals –

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

Webliography –

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

Program Name: M. Com in Advanced Banking & Finance

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

Subject: Universal Banking

Academic Year: 2023-2024

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

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

Course Objectives:

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

- **Course Outcomes: -**

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

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

Teaching Methodology :-

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

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

Class: M. COM. Advanced Banking & Finance

PART I (SEM I)

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

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

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

Course Objectives:

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

Course Outcomes:

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

.

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

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

Suggested Reference Books:

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

Scheme of Examination:

(i) Internal Assessment: 40 %
(ii) Semester End Exam: 60 %

M.COM.
Advanced Marketing

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

Subject: Social Media Marketing

Academic Year: 2023-2024

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

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

Course Objectives:

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

Course Outcomes:-

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

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

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

Teaching Methodologies: -

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

Reference Books:

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

Scheme of Examination:

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

Program Name: M. Com in Advanced Marketing

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

Subject: Event Management

Academic Year: 2023-2024

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

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

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

Course Objectives:

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

Course Outcomes:-

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

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

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

Teaching Methodologies: -

Class Room Lectures
Guest lectures
Group Discussion
Assignments & Presentation

Text Books :

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

Reference Books:

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

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

Scheme of Examination:

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

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

Subject: Marketing Techniques

Academic Year: 2023-2024

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

M.Com Syllabus in Marketing Sem. I

Sub Name: Marketing Techniques Credits 4

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

Course Objectives:

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

Course Outcomes:-

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

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

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

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

Reference Books:

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

Scheme of Examination:

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

*****



SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY- 2020

STRUCTURE AND SYLLABUS

MASTER OF COMMERCE (M.Com)

w.e.f. 2023-2024

1. Format for CIE:

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

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

2. Format for SEE (Theory Subjects):

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

Instructions:

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

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

3. Format for SEE (Theory Subjects):

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

Instructions:

All Questions are Compulsory:

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

Semester-II

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

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

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com (Sem-II)

Subject: Financial Analysis and Control

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & Taxation			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com.	II	FA551MJ	Financial Analysis & Control	5	4	100

Course Objectives:

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

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

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

Course Outcomes:

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

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi

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

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

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Studies	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks) **(Total 3 Hours Duration)**	***Instructions:*** 1) *Question No. 1 and 7 are Compulsory.* 2) *Attempt any Three Questions from Question No. 2 to 6.* Q. 1: Fill in the Blanks = 6 Marks Q. 2: Numerical Problem on Unit-1 = 18 Marks Q. 3: Numerical Problem on Unit-2 = 18 Marks Q. 4: Numerical Problem on Unit-3 = 18 Marks Q. 5: Numerical Problem on Unit-4 = 18 Marks Q. 6: Theory Question on any One Unit = 18 Marks Q. 7: Short Notes on all Units (Any 2 out of 4)= 10 Marks	**Min. 28 Marks (40% of Passing)**

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

Class: M.Com (Sem-II)

Subject: Strategic Management

Academic Year: 2023-2024

Name of the Program M. Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com.	II	ST552MJ	Strategic Management	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

3	**Strategic Choices and Strategy Implementation:** 3.1 Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies 3.2 Evaluation of Strategic Alternatives for Developing Product Portfolio Models and Selection of Suitable Corporate Strategy Implementation Issues 3.3 Planning and Allocation of Resources Organizational Structures – Factors affecting the choice 3.4 Degree of Flexibility and Autonomy	**15**
4	**Functional Strategy and Strategic Review:** 4.1 Knowledge and Formulation of FunctionalStrategy for Marketing Environment Sustainability 4.2 Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring 4.3 Business Process Reengineering , Benchmarking , TQM and Six Sigma 4.4 Chankyaniti - A Case Study Approach	**15**

Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable	
Suggested Reference Books: 1. Strategic Management : The Indian Context – By R. Srivivasan 2. Strategic Management – By Dinesh Madan 3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford 4. Strategic Management – By Fred R. David, Forest R. David 5. Strategic Management – By Dr. C. B. Gupta	

Class: M.Com (Sem-II)

Subject: Business Tax Assessment and Planning

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & Taxation			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com.	II	BT553MJ	Business Tax Assessment and Planning	5	4	100

Course Objectives:

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

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

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

Course Outcomes:

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

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

Teaching Methodology
1. Class Room Lectures. 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools

4. Visits to various Professionals Units, Companies and Business Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not applicable

Recommended Books and Study Materials

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

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

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments/Tutorials • Written Test • Offline MCQ Test • Open Book Test • Power Point Presentation • Case Study	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks) **(Total 3 Hours Duration)**	***Instructions:*** *1) Question No. 1 and 6 are Compulsory.* *2) Attempt any Three Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks = 06 Marks Q. 2: Numerical Problem on Unit-1 = 18 Marks Q. 3A: Numerical Problem on Unit-2 = 10 Marks Q. 3B: Theory Question on Unit-2 = 08 Marks Q. 4: Numerical Problem on Unit-3 = 18 Marks Q. 5: Theory Question on Unit-4 = 18 Marks Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks	**Min. 28 Marks (40% of Passing)**
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Class: M.Com (Sem-II)

Subject: Indirect Tax (GST)

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & Taxation			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com.	II	IT554MJ	Indirect Tax (GST)	3	2	50

Course Objectives:

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

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

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

Course Outcomes:

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

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

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

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

Class: M.Com (Sem-II)

Subject: Specialized Areas in Accounting

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & Taxation			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com.	II	SA555MJ	Specialized Areas in Accounting	5	4	100

Course Objectives:

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

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

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

Course Outcomes:

After completion of the course, learners would be able:

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

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1. Introduction to Accountancy by T. S. Grewal S. Chnad and Company (P) Ltd., New Delhi 2. Advanced Accounts Vol.-I & II by Shukla, Grewal & Gupta, S. Chand and Company (P) Ltd., New Delhi

3. Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., New Dehi
4. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
9. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
10. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
11. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
12. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
13. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
14. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
15. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
16. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
17. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

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

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Study	**Min. 12 Marks (40% of Passing)**
SEE / External Exam (70 Marks) **(Total 3 Hours Duration)**	***Instructions:*** *1) Question No. 1 and 6 are Compulsory.* *2) Attempt any Three Questions from Question No. 2 to 5.* Q. 1: Fill in the Blanks = 6 Marks Q. 2: Numerical Problem on Unit-1 = 18 Marks Q. 3: Numerical Problem on Unit-2 = 18 Marks Q. 4: Numerical Problem on Unit-3 = 18 Marks Q. 5: Theory Question on Unit-4 = 18 Marks Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks	**Min. 28 Marks (40% of Passing)**
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Class: M.Com (Sem-II)

Subject: Law Relating to Copyright and Design

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com.	II	DC556MJ	Law Relating to Copyright and Design	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials

References

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

Class: M.Com (Sem-II)

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

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com.	II	LA557MJ	Law of Arbitration in India (The Arbitration and Conciliation Act, 1996)	3	2	50

Course Objectives:

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

Course Outcomes:

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

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	**Arbitration and Arbitral Proceedings:** 1. Arbitration: Meaning, significance, features and Scope 2. Arbitration Agreement (sections 7 to 9) 3. Composition and Jurisdiction of Arbitral Tribunals (sections 10 to 17) 4. Conduct of Arbitral Proceedings, Making of Arbitration award and termination of Proceedings (sections 18 to 33)	**15**
2.	**Arbitral Awards and their enforcement:** 1. Recourse against Arbitral award (sec.34) 2. Finality and enforcement of Arbitral Awards and Appeals. (Sections 35 to 37) 3. Arbitration Council of India (Sections 43A to 43M) 4. Enforcement of Certain Foreign Awards. (sections 44 to 60)	**15**

Teaching Methodology:

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

Internship for Students if any: Not applicable

Recommended Books and Study Materials

References:

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

Class: M.Com (Sem-II)

Subject: E-Security and Cyber Laws

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	ES558MJ	E-Security and Cyber Laws	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

	Protocols.	
3.	**Cyber Laws (Information Technology Act, 2000) Part-I:** Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, Requirements & legal aspects of e-contracts (offer and acceptance in e-form), Cyber Laws & legal issues (cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance) Information Technology Act – 2000 Part-I Digital Signature-definition ,meaning, functions, procedure, E- Governance (Ss. 4 to 9), E- Records (Ss 11 to 16), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates, License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber.	**15**
4.	**Cyber Laws (Information Technology Act, 2000) Part-II** Penalties for Cyber wrongs and Adjudication (Ss. 43 to 47), Cyber Regulation Appellate Tribunal (Procedure and Powers (Ss.48 to 51, 57 to 64) Cyber Crimes/Offences & punishment (u/s 65 to 79), Offences by Companies (S.85) Amendments effected in IPC 1860, Indian Evidence Act, 1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials

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

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

Class: M.Com (Sem-II)

Subject: Application of Cost Accounting

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Cost Accounting & Cost System			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	CA559MJ	Application of Cost Accounting	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

Areas of Practical Problems:

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

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

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

Class: M.Com (Sem-II)

Subject: Variance Analysis and Interpretation

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Cost Accounting & Cost System			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	VA560MJ	Variance Analysis and Interpretation	3	2	50

Course Objectives:

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

Course Outcomes:

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

Unit. No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	**Introduction to Variance Analysis** 1.1 Meaning of Variance 1.2 Material and Labour variance 1.3 Advance issues in Variance: 1.4 Overhead Variance: Variable Overheads and Fixed Overhead Variance 1.5 Overhead Variance: Controllable and Uncontrollable by Management 1.6 Interpretation of Variances: Causes Variance, Reasons of Cost Variances, Interdependence between Variances 1.7 Sales Variance (Sales variance based on turnover) 1.8 Profit Variance (Sales variance based on margin)	**15**
2.	**Other aspects of Variance Analysis:** 2.1 Disposition of Variance 2.2 Managerial Uses of Variance 2.3 Analysis of Variance by causes 2.4 Investigation of Variance 2.5 Techniques of Investigation of Variance: Trends Analysis, Statistical Control Chart, Game Theory 2.6 Reporting to management 2.7 Control Ratios 2.8 Case Study	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Suggested Reference Books: 1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers 2. Cost Accounting Jawahar Lal, Seema Srivastava 3. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi. 4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi. 5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi. 6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi. 7. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi. 8. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi. 9. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 12. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd. 17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi 18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi 19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi. 20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House. 21. Study Materials of ICAI, ICSI, ICMA 22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary 23. Websites: ICAI, ICMA & ICSI

Class: M.Com (Sem-II)

Subject: Cost Control and Cost System

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Cost Accounting & Cost System			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	CC561MJ	Cost Control and Cost System	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

	2.4.4 Quality Circle (Features, Advantages, Quality Circle Organization, Quality Circle Process and Techniques) 2.5 Difference Between Cost Control and Cost Reduction.	
3.	**Marginal Costing, Cost–Volume–Profit Analysis and Differential Costing:** 3.1 Marginal Costing: Meaning, Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, 3.2 Cost-Volume-Profit-Analysis 3.3 Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	**15**
4.	**Costing System Design & Installation:** 4.1 Introduction to costing system, design and installation 4.2 Factors to be considered in costing system design and implementation 4.3 Importance of costing systems in organisations 4.4 Role of costing systems in decision making and performance evaluation 4.5 Impact of technological developments on designing costing system and installation.	**15**

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Suggested Reference Books: 1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers 2. Cost Accounting Jawahar Lal, Seema Srivastava 3. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi. 4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi. 5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi. 6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi. 7. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi. 8. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi. 9. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 12. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.

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

Class: M.Com (Sem-II)

Subject: Management of Co-Operative Movement

Academic Year: 2023-2024

Name of the Program M. Com. in Co-operation and Rural Development			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	MC562MJ	Management of Co-Operative Movement	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

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

Class: M.Com (Sem-II)

Subject: Rural Entrepreneurship and Micro Finance

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	RE563MJ	Rural Entrepreneurship and Micro Finance	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

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

Class: M.Com (Sem-II)

Subject: International Co-Operative Movement

Academic Year: 2023-2024

Name of the Program M. Com. in Co-operation and Rural Development			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	IC564MJ	International Co-Operative Movement	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

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

10. Case Study / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

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

Class: M.Com (Sem-II)

Subject: Modern Business Practices

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	BP565MJ	Modern Business Practices	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

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

Class: M.Com (Sem-II)

Subject: Business Law & Ethics

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	BL566MJ	Business Law & Ethics	3	2	50

Course Objectives:

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

Course Outcomes:

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

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

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

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

Class: M.Com (Sem-II)

Subject: Business Environment and Analysis

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & Environment			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	BA567MJ	Business Environment and Analysis	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

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

Class: M.Com (Sem-II)

Subject: Business Ethics & Professional Values

Academic Year: 2023-2024

Name of the Program M. Com. in Business Administration			**Program Code**	**Name of the Department** Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	BV568MJ	Business Ethics & Professional Values	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

Recommended Books and Journals

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

Class: M.Com (Sem-II)

Subject: Corporate Social Responsibility

Academic Year: 2023-2024

Name of the Program M. Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	CS569MJ	Corporate Social Responsibility	3	2	50

Course Objectives:

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

Course Outcomes:

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

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

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

Internship for Students if any: Not Applicable

Recommended Books and Journals

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

Class: M.Com (Sem-II)

Subject: Elements of Knowledge Management

Academic Year: 2023-2024

Name of the Program M. Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	KM570MJ	Elements of Knowledge Management	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

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

Class: M.Com (Sem-II)

Subject: Banking Law & Practices

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & Finance			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	LP571MJ	Banking Law & Practices	5	4	100

Course Objectives:

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

Course Outcome:

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

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

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

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

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

Class: M.Com (Sem-II)

Subject: Banking Product & Services

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & Finance			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	PS572MJ	Banking Product & Services	3	2	50

Course Objectives:

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

Course Outcomes:

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

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

Teaching Methodology

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

Internship for Students if any: Not Applicable

Recommended Books and Journals

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

Class: M.Com (Sem-II)

Subject: Monetary Policy

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & Finance			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	MP573MJ	Monetary Policy	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

Teaching Methodology

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

Internship for Students if any: Not Applicable

Recommended Books

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

Articles published in Journals/Books

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

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

Webliography

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

Class: M.Com (Sem-II)

Subject: Public Relations and Corporate Communications

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	CR574MJ	Public Relations and Corporate Communications	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

Teaching Methodology

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

Internship for Students if any: Not Applicable

Recommended Books and Journals

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

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

Class: M.Com (Sem-II)

Subject: Branding

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	BR575MJ	Branding	3	2	50

Course Objectives:

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

Course Outcomes:

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

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

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

8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

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

Class: M.Com (Sem-II)

Subject: Service Marketing

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	**Semester**	**Course Code**	**Course Name**	**No. of Lectures Per Week (Per Lecture = 60 Minutes)**	**Credits**	**Marks**
M.Com	II	MS576MJ	Service Marketing	5	4	100

Course Objectives:

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

Course Outcomes:

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

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

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

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

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY-2020

STRUCTURE AND SYLLABUS

MASTER OF COMMERCE (M.Com Sem-III)

w.e.f. 2024-2025

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

Structure and Subject Codes for M.Com Part-2, Sem-III as per NEP-2020

Academic Year: 2024-2025

SEMESTER-III

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

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

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

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

Subject: Business Finance

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

	Disadvantages, Companies Act (Amendment) 2013 3.2 Creditors Securities: Debentures-Characteristics, Classification, Procedure of issuing Debentures and Bonds 3.3 Company Deposits 3.4 The Dividend Decision: Background of Dividend Policy, Theories of Dividend, Trends in Dividend Distribution in India, Measures of Dividend Policy, Dividend Yield and Dividend Payout	
4	**Short Term Finance and Working Capital Management:** 4.1 Characteristics of Short Term Finance and Short Term Needs 4.2 Sources of Short Term Finance, Role of Working Capital, Best Management Practices of Working Capital 4.3 Financing of Working Capital: Trade Creditors, Bank Credit, Bank Financing of Account Receivables, Working Capital-Advantages and Disadvantages	**15**

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International 2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi. 3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad 4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House 5. Prasana Chandra, 'Financial Management: Theory and Practice' 6. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of Corporate Finance', Cengage Learning Private Limited, Delhi	
Continuous Internal Evaluation 30 Marks	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1) Offline Written Examination 2) Power Point Presentations 3) Assignments / Tutorials 4) Oral Examination 5) Open Book Test 6) Offline MCQ Test 7) Group Discussion 8) Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: *1) Question No. 1 and 6 are compulsory* *2) Attempt any three questions from Question No. 2 to 5*	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

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

Subject: Auditing and Corporate Governance

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Taxmann's Auditing & Corporate Governance for B.Com (H) by Anil Kumar, Lovleen Gupta & Jyotsna Rajan Arora Edition Dec 2023
2. Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press
3. Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications
4. Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag
5. Auditing and Corporate Governance by Dr Prieeti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons
6. Corporate Governance: Principles, Policies and Practices, Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023)
7. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications
8. Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd.
9. Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House
10. Auditing and Assurance, Institute of Chartered Accountants of India
11. Audit and Assurance (2020), ACCA, UK
12. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK
13. Handbook (2022) Published by International Auditing and Assurance Standards Board
14. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi
15. Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi
16. Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer
17. Bharat's Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Bharat
18. Study Materials of Chartered Accountants Program by ICAI, New Delhi
19. Study Materials of Cost and Management Accountants by ICMA, Kolkata
20. Study Materials of Company Secretary by ICSI, New Delhi

21. Journal of Chartered Accountants by ICAI, New Delhi 22. Journal of Chartered Accountants by ICMA, Kolkata 23. Journal of Chartered Accountants by ICSI, New Delhi
Continuous Internal Evaluation 30 Marks
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

Instructions: *1. Question No. 1 and 6 are compulsory* *2. Attempt any three questions from Question No. 2 to 5*	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Sample Case Study (To be developed by the Paper Setters) Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

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

Subject: Audit Assurance Standards

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. Auditing and Assurance, Institute of Chartered Accountants of India 2. Audit and Assurance (2020), ACCA, UK 3. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK 4. Handbook (2022) Published by International Auditing and Assurance Standards Board 5. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi 6. Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi 7. Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer 8. Bharat's Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Bharat 9. Taxmann's Auditing & Corporate Governance for B.Com (H) by Anil Kumar, Lovleen Gupta & Jyotsna Rajan Arora Edition Dec 2023 10. Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press 11. Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications 12. Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag 13. Auditing and Corporate Governance by Dr Prieeti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons 14. Corporate Governance: Principles, Policies and Practices | Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023) 15. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications 16. Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd. 17. Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House 18. Study Materials of Chartered Accountants Program by ICAI, New Delhi 19. Study Materials of Cost and Management Accountants by ICMA, Kolkata

20. Study Materials of Company Secretary by ICSI, New Delhi 21. Journal of Chartered Accountants by ICAI, New Delhi 22. Journal of Chartered Accountants by ICMA, Kolkata 23. Journal of Chartered Accountants by ICSI, New Delhi
Continuous Internal Evaluation 30 Marks
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

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

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

Subject: International Taxation

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

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

Subject: Inflation Accounting and Investment Portfolio Management

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Publication (P.) Ltd., New Delhi
18. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
19. Management Accounting and Financial Control by S. N. Maheshwari, Sultan Chand & Sons
20. Advanced Accounting by V. K. Saxena, Sultan Chand & Sons
21. Taxmann's Advanced Accounting-1 by Ashok Sehgal and Deepak Sehgal
22. Study Materials of ICAI, ICSI, ICMA
23. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Continuous Internal Evaluation 30 Marks

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

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

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

Instructions:	
1. Question No. 1 is compulsory	
2. Attempt any Four questions from Question No. 2 to 6	
Q. 1: Fill in the Blanks on all Units	06 Marks
Q. 2: Theory Question on Unit-1	16 Marks
Q. 3: Theory Question on Unit-2	16 Marks
Q. 4: Theory Question on Unit-3	16 Marks
Q. 5: Theory Question Unit-4	16 Marks
Q. 6: Problem on Unit-1	16 Marks

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

Subject: Law Relating to International Business

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

	1.2.2 Drivers of International Business 1.2.3 Benefits of International Business 1.2.4 Difference between Domestic and International Business 1.2.5 Globalization in India and International Trade 1.2.6 Modes of entering into International Markets	
2	**International Trade:** **2.1 International Trade:** 2.1.1 Origin and Nature of International Trade 2.1.2 International Business Environment: Concept, Nature, Internal and External Environment-Economic Environment, Technological Environment, Political and legal Environment, Global Environment, Physical Environment **2.2 Trans-National Corporations:** 2.2.1 Rights, Duties and Responsibilities under International Law 2.2.2 Advantages and Disadvantages or Problems of International Trade 2.2.3 Free Trade (Laissez – Faire policy) 2.2.4 Protectionism 2.2.5 Tariff Barriers 2.2.6 Impact of Tariff 2.2.7 Non-Tariff Barriers (NTB) 2.2.8 Balance of Payments in International Trade (Provisions of the GATT, 1994) 2.2.9 Role of National and International Law in International Trade **2.3 Role of the United Nations in International Trade Law through the United Nations Commission for International Trade Law (UNCITRACL):** 2.3.1 International Sale of Goods and related Transactions 2.3.2 International Transport of Goods 2.3.3 Construction Contracts 2.3.4 International Payments **2.4 Brussels Convention, 1968**	**15**
3	**International Business Law: Environmental Issues and India's Foreign Trade:** 3.1 Environment Protection - Norms of International Environment Law – United Nations Conference – Stockholm, Nairobi Conference 1980 - Kyoto Protocol - Carbon Credit - Clean Development Mechanism - India's Response: Environment Impact Assessment Under Indian Environment Protection Act. 3.2 India's Foreign Trade Policy: Objectives, Strategies and its Legal Dimensions, Provisions regarding Imports-Exports, Foreign Direct Investment (FDI) Policy in India, Export Promotion meas**ures.**	**15**
4	**International Commercial Dispute Resolution Mechanism:** 4.1 International Commercial Arbitration & Conciliation under UNCITRAL - Model Law 4.2 International Court of Justice and its Jurisdiction 4.3 Enforcement of Foreign Awards in India under UNCITRAL - Model Law 4.4 International Court of Justice and its Jurisdiction 4.5 Enforcement of Foreign Awards in India.	**15**
Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments		

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Continuous Internal Evaluation 30 Marks

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

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

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

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

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

Subject: WTO: Norms and Practices

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

	Elements of Disputes Settlement - Dispute Settlement Body - Procedure of Disputes Settlement - Appeals - Good Offices, Conciliation and Mediation - The Establishment of Panels - Terms of reference of Panels, Composition, Functions and Responsibility of Panels – Adoption of Panel Reports – Implementation of Rulings	

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. WTO, Its Benefits, Misunderstandings, Agreements, Policies for the developing countries by R. K. Rangachari, Palak Publication, Mumbai
2. International Trade and export Management by Francis Cherunilam, Himalaya Publishing House
3. "Guide to the WTO & GATT" by Autar Krishen Kaul, Satyam Law International, New Delhi
4. "WTO and Regionalism in World Trade" by Hema Garg, New Century Publications, New Delhi
5. "WTO in the New Millennium" by Arun Goyal, Noor Mohd, Academy of Business Studies, New Delhi
6. "WTO Agreement on Anti-Dumping A GATT / WTO and Indian Jurisprudence" by K. D. Raja, Kluwer Law International, New Delhi. (2008)
7. "World Trade Organisation – An Indian Perspective" by Jayanta Bagchi, Eastern Law House, New Delhi (2008)
8. "WTO and India" by Vibha Mathur, New Century Publications, New Delhi, (2005)
9. "World Trade Organization" by Amrita Shahabadi, APH Publishing Corporation, New Delhi
10. "The WTO – as an International Organization" by Anne O. Krueger, Oxford University Press, New Delhi (1998)
11. "The WTO – A Discordant Orchestra" Sage Publications by T. K. Bhaumik, New Delhi, (2006)
12. "Development, Trade, and the WTO" The World Bank, Washington, D.C.by Bernard Hoekman, Aaditya Mattoo & Philip English, Atlantic Publishers & Distributors, New Delhi (2005)
13. "World Trade Organization" by Dr. S. R. Myneni, Asia Law House, Hyderabad (2012).
14. "WTO Text & Cases" by Palle Krishna Rao, Excel Books, New Delhi (2005)
15. "The Law and Policy of the WTO: Text, Cases and Materials" by Peter Van Den Bossche, Cambridge University Press,4th Edn.(2018)
16. "The Regulation of International Trade" by Michael Trebilcock, Robert Howse, etc., Routledge,(2003) "The Regulation of International Trade" by Michael Trebilcock, Robert Howse, etc., Routledge,(2003) "The Regulation of International Trade" by Michael Trebilcock, Robert Howse, etc., Routledge,(2003)
17. "The Oxford Handbook of International Law" by Daniel Bethlehem, Donald McRae etc.(Editors), Oxford University Press, U.K.,(2009).

Continuous Internal Evaluation 30 Marks

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

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

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

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

Subject: Science, Technology and Laws

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Markandey Katju, Law in scientific Era (2000) Universal, New Delhi
2. Cees J. Hamelink, the ethics of cyber space (2001) Sage.
3. Jonh Zinian et.al(ed) World of Science and Rule of Law (1986) Oxford
4. U. Baxi, Biotechnology and Legal Order: Dilemmas of the Future of Law and Human Nature. (1993)
5. Science, Technology and Law Reform; Author: Ajendra Srivastava, B.C. Nirmal; Satyam Books. (2014)
6. Science Technology and Human Rights, Author Lily Srivastava,Thomson Reuters, (2018)
7. Universal's Law and Technology - 2nd Edition, 2017 by Niharika Vij
8. National Policy of India on Science, Nature and Law: Public Policy and Governance in India by Sikka Pawan, New Delhi Synergy Books India, 2017.
9. https://blog.ipleaders.in/relationship-law-science-technology-modern-society/
10. https://www.academia.edu/31479746/Law_Science_and_Technology_Notes
11. Law, Science and Technology. Study Material Prepared by Punam Umesh Vaddepalli, Asst. Prof., New Law College, Ahmednagar
12. https://core.ac.uk/download/pdf/268231072.pdf
13. https://main.sci.gov.in/pdf/ecommittee/action-plan-ecourt.pdf
14. CIFILE Journal of International Law (2020), *Journal Vol. 1, No. 2, 8-13 (2020)* (Law relating to Biotechnology (Book Review) *Sreenivasulu N. S. ,Professor of the National University of Juridical Sciences, Kolkata, India)*
15. *https://forumias.com/blog/indias-nuclear-liability-law-and-associated-issues/*(India's nuclear liability law and associated issue)

Continuous Internal Evaluation 15 Marks

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

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

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

Instructions:

1. *Question No. 1 is compulsory*
2. *Attempt any two questions from Question No. 2 to 6*

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

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

Subject: Insurance Laws

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. M. N. Mishra, Law of Insurance, 2005, S. Chand & Company Ltd, New Delhi.
2. K.S.N Murthy & K.V.S Sarma, Modern Law of Insurance in India (2019), Lexis Nexis, Wadhwa, Nagpur.
3. Dr. P. Periyaswamy: Principles And Practice of Insurance, Himalaya Publishing House Pvt. Ltd. (2013), New Delhi.
4. Gupta O. S., Life Insurance, Frank Brothers, New Delhi.
5. M. Arif Khan, Theory and Practice of Insurance, Educational Book House.
6. Mishra M. N., Life Insurance Corporation of India, Vol I. II. III.
7. Insurance Regulatory Development Act, 1999.
8. Vinayakan N. Radhaswamy and Vasudevan S. V., Insurance Principles and Practice – S. Chand & Com. New Delhi.
9. Agarwal, O. P. (2011), Banking and Insurance, New Delhi: Himalaya Publishing.
10. Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education.
11. Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.
12. Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S.Chand Publishing.
13. H. Sadhak, Life Insurance in India - Opportunities, Challenges and Strategic Perspective, SAGE publications, New Delhi.
14. M. L. Lunawat, P. S. Palande, and R. S. Shah, Insurance in India: Changing Policies and Emerging Opportunities, SAGE, Publications, New Delhi.
15. Uma Narang, (2013) Insurance Industry in India: Features, Reforms and Outlook, New Century Publications, New Delhi.
16. Avtar Singh, M. N. Srinivasan's Principles of Insurance Law, Eighth Ed. (2006), Wadhwa & Co., Nagpur.

17. Corporate Insurance, Shardakumaraswamy & V. Kumaraswamy, (2005), Tata McGraw-Hill Publishing CO. Ltd., New Delhi.
18. K. C. Mishra & G. E. Thomas, General Insurance-Principles and Practice, (2009), Cengage Learning India Pvt.
19. General Insurance-Personal, The ICFAI University.
20. Publications of Insurance Institute of India –
21. IC-11- Practice of General Insurance
22. IC-73- Personal Accident, Sickness, and Miscellaneous Insurance
23. IC- 74- Liability Insurance
24. IC- 78- Miscellaneous Insurance
25. IC-79- Liability and Engineering Insurance
26. http://krishi.maharashtra.gov.in/1237/Pradhanmantri-Pik-Vima Yojana
27. Agriculture Insurance - AIC OF INDIA LTD. https://www.aicofindia.com
28. Life Insurance Corporation of India – Home https://licindia.in
29. GIC | Home Page http://gicofindia.com
30. IRDAI- https://www.irdai.gov.in

Continuous Internal Evaluation 30 Marks

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

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

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

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

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

Subject: Cost Audit

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

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

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

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

Subject: Management Audit

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

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

and Techniques", McGraw-Hill Education
5. A. C. D. Choudhary, "Ethics and Professional Conduct in Management Audit", Pearson Education

Continuous Internal Evaluation 30 Marks

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

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

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

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

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

Subject: Decision-Making Techniques

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1) Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi
2) Taxmann's Cost Management Accountant by Ravi M Kishor
3) Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi
4) Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi
5) Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi
6) Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP
7) Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi
8) Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi
9) Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata
10) Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi
11) Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi
12) Cost and Management Accounting, Inamdar S. M., Everest Publishing House
13) Study Materials of Chartered Accountants Program by ICAI, New Delhi
14) Study Materials of Cost and Management Accountants by ICMA, Kolkata
15) Study Materials of Company Secretary by ICSI, New Delhi
16) Journal of Chartered Accountants by ICAI, New Delhi
17) Journal of Chartered Accountants by ICMA, Kolkata
18) Journal of Chartered Accountants by ICSI, New Delhi

Continuous Internal Evaluation 15 Marks

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

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

8. Analysis of Case Studies	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Instructions: *1. Question No. 1 is compulsory* *2. Attempt any two questions from Question No. 2 to 4*	
Q 1. Fill in the Blanks	05 Marks
Q 2. Theory Question on Unit-1 **OR** Unit 2	15 Marks
Q 3. Numerical Problem on Unit-1 **OR** Unit 2	15 Marks
Q 4. Write Short Notes on all Units (Any 2 out of 4)	15 Marks

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

Subject: Strategic Cost Management

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

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

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

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

Subject: Cooperative Credit System

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

	1.5 Need of Institutional Credit and limitations of Credit System 1.6 Sources of Rural Credit in India	
2	**Structure of Credit Cooperatives:** 2.1 Federal Credit Cooperatives 2.2 Integration of Short Term, Medium Term and Long Term Credit, its advantages and disadvantages 2.3 Emerging opportunities in Rural Areas 2.4 Challenges facing the Cooperative Credit Structure	**15**
3	**Agricultural & Non-Agricultural Cooperatives:** 3.1 Functioning of Agricultural Credit Cooperatives-PACS 3.2 Types of Agricultural Cooperatives 3.3 District Central Cooperative Bank-DCC Banks 3.4 State Cooperative Banks 3.5 Working of Urban Cooperative Societies 3.6 Salary Earners Cooperative Credit Societies 3.7 Other Non-Agricultural Credit Societies	**15**
4	**Rural Cooperative Banking System:** 4.1 Need and objectives of Rural Cooperative Banks 4.2 Formations of Rural Cooperative Banks 4.3 Functions of Rural Cooperative Banks 4.4 Sources of Finance 4.5 Performance of Rural Cooperative Banks 4.6 Problems and Prospects of Rural Cooperative Banks 4.7 Role of Cooperative Bank in development of Rural Area 4.8 Challenges faced by Cooperative Banks	**15**

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Continuous Internal Evaluation 30 Marks

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

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials

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

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

Subject: Statutory Framework of Cooperation in Maharashtra

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Preliminary of Maharashtra Cooperative Societies Act and Registration Procedure:** 1.1 Title and Applicability of the Act 1.2 Definitions: Agricultural Marketing Society, Apex Society, Bonus, By-Laws, Committee, Consumers Society, Cooperative Bank, Cooperative Appellate Court, Cooperative Court, Cooperative Credit Structure Entity, Cooperative Year, Crop Protection Society, Dividend, Expert Director, Farming Society, Federal Society, Functional Director, General Society, Housing Society, Lift Irrigation Society, Member, Processing Society, Producers Society, Registrar, Resource Society, Society, Society with Limited Liability, Society with Unlimited Liability, State Cooperative Election Authority, Working Capital etc. 1.3 Registration: Registrar and his subordinates**,** Temporary vacancies**,** Societies which may be registered**,** Registration with limited or unlimited liability**,** Conditions of registration**,** Power to exempt societies or class of societies from conditions as to registration**,** Application for registration**,** Registration**,** Evidence of registration 1.4 Power of Registrar to decide certain questions, Classification of societies, Amendment of by-laws of society, Power to direct amendment of by-laws,	**15**

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

	4.15 Acts of societies, etc., not to be invalidated by certain defects 4.16 Appointment of member of committee, new committee, or authorized officers, where there is failure to elect member, to constitute committee or where committee does not enter upon office, etc. 4.17 Power of suspension of committee 4.18 Power of supersession of committee or removal of member thereof 4.19 Society's obligation to file returns and statements and Registrar's power to enforce performance of such obligations 4.20 Government's power to give directions in the public interest, etc. 4.21 Registrar's powers to give directions to frame regulations 4.22 Registrar's power to seize records, etc.	

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. The Maharashtra Cooperative Societies Act, 1960
2. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand & Company, New Delhi
3. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book
4. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010
5. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut
6. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra
7. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore
8. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.
9. Cooperative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication
10. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan

Continuous Internal Evaluation 30 Marks

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

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

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

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

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

Subject: Governance of Agricultural Producer Marketing Committee

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Preliminary of Maharashtra Agricultural Produce Marketing [Development and Regulation] Act, 1963:** 1.1 Title and Scope of the Act 1.2 Definitions: Agriculture Produce, Agriculturist, Broker, Buyer, Bye-Laws, Commission Agent, Direct Marketing, Contract Farming, Contract Farming Producer, Director, Farmer Consumer Market, Hamal, Market, Market Area, Market Committee, Member, Private Market, Processor, Retail Sale, Special Commodity Market etc. 1.3 Marketing of Agricultural Produce: Regulation of marketing of agricultural produce, rant of licences, Power to cancel or suspend licences, Appeal, and provision for settlement of disputes	5
2	**Constitution of Market Committees:** 2.1 Establishment, Incorporation and Constitution of Market Committees 2.2 Election and term of office of members 2.3 Election Fund 2.4 Commencement of term of office of members 2.5 Provision for appointment of Administrator after normal or extended term of office of members expires 2.6 Resignation of members and nomination in certain circumstances, Removal of member for misconduct, and Casual vacancies. 2.7 Election of Chairman and Vice-Chairman, Term of office of Chairman and Vice-Chairman, and Chairman and Vice-Chairman to hold office until their	15

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

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. The Maharashtra Cooperative Societies Act, 1960
2. The Maharashtra Agricultural Produce Marketing (Development And Regulation) Act, 1963
3. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand & Company, New Delhi
4. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book
5. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010
6. Theory, History and Practice of Cooperation, Bedi R. D. by R. Lal Book Depot, Meerut
7. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra
8. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore
9. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.
10. Cooperative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication
11. Management of Cooperative Banks by Dr. D. C. Gohil, Shanti Prakashan
12. Krishnaswami O. R. Cooperative Audit, National Council for Cooperative Training, New Delhi
13. Dutt and Somsundaram, Indian Economy
14. Samiuddin, Cooperative Farming & its impact on Rural Industrialization, Aligarh
15. Samiuddin, Scope and Problems of Cooperative in India, Aligrh
16. Kamat G. S. New Dimension of Cooperative Management, Himalaya Publishing
17. Khandelwal M. C. Cooperative Audit, Patiyala Pustak Bhandar, Jaipur
18. S. L. Goyal, Principles, Problems, and Prospects of Cooperative Administration, Sterling Publishing Pvt. Ltd, Jalandhar
19. K. K. Taimani, Cooperative Organizations and Management

20. G. S. Kamat, Cases in Cooperative Management
Continuous Internal Evaluation 15 Marks
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours

Instructions: *1. Question No. 1 is compulsory* *2. Attempt any two questions from Question No. 2 to 5*	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

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

Subject: Cooperative Banking System

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

	4.2 RBI funding to Cooperative Credit 4.3 National Federation of State Cooperative Banks 4.4 National Cooperative Agriculture & Rural Development Banks Federation Ltd.	

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. The Maharashtra Cooperative Societies Act, 1960
2. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand & Company, New Delhi
3. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book
4. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010
5. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut
6. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra
7. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore
8. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.
9. Cooperative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication
10. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan
11. Krishnaswami O. R. Co-operative Audit, National Council for Cooperative Training, New Delhi
12. Dutt and Somsundaram, Indian Economy
13. Samiuddin, Co-operative Farming & its impact on Rural Industrialization, Aligarh
14. Samiuddin, Scope and Problems of Co-operative in India, Aligrh
15. Kamat G. S. New Dimension of Co-operative Management, Himalaya Publishing
16. Khandelwal M. C. Co-operative Audit, Patiyala Pustak Bhandar, Jaipur
17. S. L. Goyal, Principles, Problems, and Prospects of Cooperative Administration, Sterling Publishing Pvt. Ltd, Jalandhar
18. K. K. Taimani, Co-operative Organizations and Management
19. G. S. Kamat, Cases in Co-operative Management

Continuous Internal Evaluation 30 Marks

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

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

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

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

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

Subject: Tourism Entrepreneurship and Start-Up

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Continuous Internal Evaluation 30 Marks

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

1. Offline Written Examination
2. Power Point Presentations

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

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

Subject: Entrepreneurship Support

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Continuous Internal Evaluation 30 Marks

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

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

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

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

Subject: Agri-Preneurship and Intellectual Property Rights

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

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

Continuous Internal Evaluation 15 Marks

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

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

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

Instructions:	
1. Question No. 1 is compulsory	
2. Attempt any two questions from Question No. 2 to 4	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

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

Subject: Corporate Entrepreneurship

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
2. Exploring Strategy: Text and Cases. Gerry Johnson, Richard Whittington, Kevan Scholes, Duncan Angwin, Patrick Regner.
3. Kumar A (2012): Entrepreneurship: Pearson, 3rd Edition.
4. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
5. Kumar A, S.C. Poornima, MK Abraham, K Jayashree (2011): Entrepreneurship Development, New Age international Publishers, 1st Edition.
6. Entrepreneurship and Enterprises Development, Raymond W.Y. Kao
7. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.
8. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
9. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
10. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
11. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill
12. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton
13. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
14. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
15. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
16. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
17. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
18. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
19. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
20. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T

N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
21. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
22. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
23. Udyog, Udyog Sanchalaya, Mumbai-7
24. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
25. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

Continuous Internal Evaluation 30 Marks

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

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

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

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

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

Subject: Human Resource Planning and Development

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Human Resource Management - Garry Dessler
2. Human Resource Management - R S Dwiwedi
3. Human Resource Management - V P Michael
4. Human Resource Management - Mirza and Saiyadin
5. Managing Human Resource - Arun Monappa
6. Strategic Human Resource Management - Charles R. Green
7. Strategic Human Resource Management - Kandula
8. Personnel & Human Resource Management - Robert Mat & Jhon Jackson
9. Dynamics of Personnel Administration - Dr. Rudrabasavraj
10. Personnel & Human Resource Management - A. M. Saxena
11. Human resource Management in Modern India (Concept and Cases) Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication

Continuous Internal Evaluation 30 Marks

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

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

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

Instructions:

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

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

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

Subject: Project Management

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

	2.14 Project Control 2.15 Outsourcing: A Method of Project Cost and Time Control	
3	**Project Appraisal:** 3.1 Introduction 3.2 Technical Appraisal 3.3 Commercial Appraisal 3.4 Economic Appraisal 3.5 Financial Appraisal 3.6 Management Appraisal 3.7 Social Cost Benefit Analysis 3.8 Project Risk Analysis	**15**
4	**Project Cost Estimation and Project Financing (Theory Only):** **4.1 Project Cost Estimation:** 4.1.1 Cost of the Project 4.1.2 Components of Capital Cost of a Project 4.1.3 Order of Magnitude **4.2 Project Financing:** 4.2.1 Introduction 4.2.2 Sources of Finance 4.2.3 Role of Financial Institutions in Project Financing 4.2.4 Covenants Attached to Lending	**15**

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Project Management by K. Nagarajan, New Age International Publisher
2. Project Management by Vasant Desai, Himalaya Publishing House
3. Project Management by Rajeev M. Gupta, PHI Learning Private Limited
4. Project Management Planning And Control Techniques 4th Edition by Rory Burke, Wiley India
5. Fundamentals of Project Management by Joseph Heagney, Amacom
6. Project Management – The Complete Process (With Case Studies From Renewable Energy Sector) by Vishwanath Murthy, Vikas Publishing House
7. Project Management by Dennis Lock, Routledge
8. Project Management 8th Edition 2021 by Erik W. Larson & Clifford F. Gray, Rohit Joshi, McGraw Hill
9. Project Management And Appraisal by Sitangshu Khatua, Oxford University Press

Continuous Internal Evaluation 30 Marks

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

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

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

Instructions: *1. Question No. 1 and 6 are compulsory* *2. Attempt any three questions from Question No. 2 to 5*	
Q. 1: Fill in the Blanks	05 Marks

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

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

Subject: Project Management: Inputs, Monitoring and Control

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

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

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

Subject: Organizational Behaviour

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

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

Continuous Internal Evaluation 30 Marks

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

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

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

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

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

Subject: International Banking and Finance

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Eun, Resnick, and Sabherwal, "International Finance" (Global Edition), Mc Graw Hill, 6th Edition (Parts IV-V).
2. Madura and Fox, "International Financial Management", South-Western Cengage Learning, 2nd edition (Parts III-IV).
3. A.V. Rajwade, "Foreign Exchange International Finance Risk Management", Academy of Business Study.
4. Cheol Eun & Bruce G. Resnick, International Financial Management, 6th Edition, McGraw Hill Education, 2012
5. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
6. Financial Markets and Institutions- L.M. Bhole
7. Gargi Sanati, Financing International Trade - Banking Theories and Applications, Sage Publication, 2017.
8. International Financial Management, Markets, Institutions-James C. Baker
9. International Finance Management by Clark
10. Indian Institute of Banking & Finance. International Banking Operations Macmillan Publishers India, 2nd Edition, 2017.
11. Jane Hughes & Scott MacDonald, International Banking: Text and Cases. Prentice Hall, 2014.
12. lan H. Giddy; "Global Financial Markets", A.I.T.B.S. Publishers & Distributors (Regd.)
13. McMillan; "International Banking Legal & Regulatory Aspects", Indian Institute of Banking & Finance.
14. McMillan; "International Banking Operations", Indian Institute of Banking & Finance.
15. M. K. Lewis and K. T. Davis; "Domestic and International Banking", Heritage Publishers.
16. R. D. Sharma; "International Banking Contemporary Issues", Himalaya Publishing House.
17. Sarkis J. Khoury; "Recent Developments in International Banking and Finance", Blackwell Publishers
18. Reserve Bank of India Bulletin- RBI, Mumbai.
19. Annual Reports of IMF, World Bank, ADB.
20. Economic Times, Business Standard, Financial Express, Business India, business Today,

Business World Capital Market	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: *1. Question No. 1 and 6 are compulsory* *2. Attempt any three questions from Question No. 2 to 5*	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

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

Subject: Insurance Studies

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Srivastava D.C., Srivastava Shashank (2001), Indian Insurance Industry Transition & Prospects, New Century Publications, Delhi 2. Mishra M.N. (2007) Insurance Principle & Practice Sultan Chand & Company Ltd., New Delhi 3. Justin Paul and Padmalatha Suresh (2007) Management of Banking and Financial Services, Pearson Education India 4. Agarwal Rakesh (2017), Principles of Insurance Sashi Publication Pvt Ltd 5. Annual Reports of LIC 6. Kothari, R. (2010), Financial Services in India-Concept and Application, Sage Publications India Pvt. Ltd., New Delhi 7. Sharma Mukund (2015), Banking & Financial Services, Himalaya Publishing House 8. www.irda.gov.com 9. www.policybazzer.com 10. www.licindia.in 11. www.insuranceinstituteofindia.com	
Continuous Internal Evaluation 30 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours	
Instructions: *1. Question No. 1 and 6 are compulsory* *2. Attempt any three questions from Question No. 2 to 5*	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

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

Subject: Introduction to Actuarial Studies

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

Internship for Students if any: Not applicable	
List of Recommended Books and Study Materials	
1. Modern Actuarial Theory and Practice, Booth, P M, Chadburn. Chapman and Hall, 1999. 2. Actuarial Contract Cycle – Bellis, C. John Wiley and Sons Ltd, 2004. 3. Insurance Handbook-A Guide to Insurance, what it does and how it works, Insurance Information Institute, New York, 2010. 4. Achieving your Pinnacle–A Career Guide for Actuaries, Miller Tom, Managing Principal Pinnacle Group, Oct 2013. 5. Understanding Actuarial Practice, Klugman A. Stuart; Beckley A. Jeffrey; Scahill L. Patricia; Varitek C. Matthew; White A. Toby. John Wiley & Sons Inc, 2012. (Society of Actuaries). 6. https://actuariesindia.org 7. https://actuaries.org.uk 8. https://www.soa.org	
Continuous Internal Evaluation 15 Marks	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours	
Instructions: *1. Question No. 1 is compulsory* *2. Attempt any two questions from Question No. 2 to 4*	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

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

Subject: Commercial Banking and Investment Banking

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. Sundaram, R., & Varshney, M. L. (2020). Banking Theory, Law and Practice. Publisher: Sultan Chand & Sons.
2. Shah, A., & Thomas, S. (2019). Investment Banking: A Guide to Underwriting and Advisory Services. Publisher: Oxford University Press.
3. Thingalaya, N. K. (2018). Indian Banking: Emerging Challenges and Perspectives. Publisher: Pearson Education India.
4. Toor, N. S., & Toor, A. (2021). Handbook of Banking Information. Publisher: Taxmann Publications Pvt. Ltd.
5. Liaw, K. T., & Srinivasan, A. (2017). Investment Banking and Investment Opportunities in China and India. Publisher: World Scientific Publishing Co.
6. Rose, P. S., & Hudgins, S. C. (2018). Bank Management and Financial Services. Publisher: McGraw-Hill Education.
7. Natarajan, G. (2018). Financial Markets and Services. Himalaya Publishing House.
8. Reserve Bank of India (RBI): https://www.rbi.org.in
9. Securities and Exchange Board of India (SEBI) investment banking and capital markets: https://www.sebi.gov.in
10. National Stock Exchange (NSE) activities: https://www.nseindia.com
11. Bombay Stock Exchange (BSE) https://www.bseindia.com
12. Investopedia India https://www.investopedia.com/india
13. Economic Times Banking & Finance Section: https://economictimes.indiatimes.com/ industry/ banking/finance
14. Mint Money Section https://www.livemint.com/money
15. Indian Banks' Association (IBA) https://www.iba.org.in
16. Federation of Indian Chambers of Commerce and Industry (FICCI):https://www.ficci.in
17. NITI Aayog https://niti.gov.in

Continuous Internal Evaluation 30 Marks

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

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

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

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

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

Subject: International Marketing

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education
2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education
3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education
4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education
5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd.
6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House
7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press
8. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education
9. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India
10. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education
11. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education
12. Journal of Marketing
13. Journal of Marketing Research
14. Indian Journal of Marketing
15. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.

Continuous Internal Evaluation 30 Marks

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

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

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

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

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

Subject: Marketing Research

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Marketing Research:** 1.1 Marketing Research: Meaning, Nature and Scope 1.2 Marketing Research Process 1.3 Formulation of Research Problem 1.4 Factors involved in Marketing Research 1.5 Types of Marketing Surveys 1.6 Importance of Marketing Research in Modern Business 1.7 Role of Marketing Research in Marketing 1.8 Implications of Marketing Research on Marketing Mix (7 P's) 1.9 Ethics in Marketing Research 1.10 Career in Marketing Research 1.11 Finding Basic Research Issues 1.12 Developing Hypotheses 1.13 Characteristics of a Research	15
2	**Application of Marketing Research:** 2.1 Marketing Decision Support System (MDSS): Scope, Significance, Characteristics, Components, and Role in Decision Making 2.2 Applications of Marketing Research: Cluster analysis for identifying market segments, Conjoint analysis for Product research, multi-dimensional scaling, Discriminate analysis and perceptual mapping for Brand positioning	15

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education
2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education
3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education
4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education
5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd.
6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House
7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press
8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh & Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016
9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education
10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India
11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education
12. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education
13. Marketing Management, Ranjan Saxena, Tata Mc-Graw Hill Publishers, New Delhi
14. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors New Delhi
15. Malhotra, N., & Dash, S. (2015). Marketing Research: An Applied Orientation (6th ed.). New Delhi: Pearson
16. Bradley, N. (2013). Marketing Research: Tools and Techniques (3rd ed.). New Delhi: Oxford University Press.
17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens
18. Research Methodology, Chawala, Vikas Publication
19. Journal of Marketing
20. Journal of Marketing Research
21. Indian Journal of Marketing

22. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.
Continuous Internal Evaluation 30 Marks
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: 1. Offline Written Examination 2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies
Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours

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

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

Subject: Marketing of Financial Services

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable

List of Recommended Books and Study Materials

1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education
2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education
3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education
4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education
5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd.
6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House
7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press
8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh & Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016
9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education
10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India
11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education
12. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education
13. Marketing Management, Ranjan Saxena, Tata Mc-Graw Hill Publishers, New Delhi
14. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors New Delhi
15. Malhotra, N., & Dash, S. (2015). Marketing Research: An Applied Orientation (6th ed.). New Delhi: Pearson
16. Bradley, N. (2013). Marketing Research: Tools and Techniques (3rd ed.). New Delhi: Oxford University Press.

17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens
18. Research Methodology, Chawala, Vikas Publication
19. Marketing of Financial Services, V. A. Avadhani, Himalaya Publishing House
20. Marketing Financial Servises by Hooman Estelami, Dog Ear Publishing, LLC
21. Security Analysis and Portfolio Management by Sudhindra Bhat, Excel Books
22. Financial Services, M Y Khan, Tata McGraw-Hill
23. Financial Services & Markets, Dr. Punithavathy Pandian, Vikas Publication
24. Journal of Marketing
25. Journal of Marketing Research
26. Indian Journal of Marketing
27. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.

Continuous Internal Evaluation 15 Marks

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

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

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

Instructions:	
1. Question No. 1 is compulsory	
2. Attempt any two questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Write Short Notes on all Units (Any 3 out of 5)	15 Marks

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

Subject: Marketing Strategy

Academic Year: 2024-2025

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

Course Objectives:

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

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

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

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

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

Internship for Students if any: Not applicable
List of Recommended Books and Study Materials
1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education 2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education 3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education 4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education 5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd. 6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House 7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press 8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh & Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016 9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education 10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India 11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education 12. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education 13. Marketing Management, Ranjan Saxena, Tata Mc-Graw Hill Publishers, New Delhi 14. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers & Distributors New Delhi 15. Malhotra, N., & Dash, S. (2015). Marketing Research: An Applied Orientation (6th ed.). New Delhi: Pearson 16. Bradley, N. (2013). Marketing Research: Tools and Techniques (3rd ed.). New Delhi: Oxford University Press. 17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens 18. Research Methodology, Chawala, Vikas Publication 19. Journal of Marketing 20. Journal of Marketing Research 21. Indian Journal of Marketing 22. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.
Continuous Internal Evaluation 30 Marks
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal

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

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

Subject: Research Project (Major Related)

Academic Year: 2024-2025

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

SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT

(COMMERCE)

Structure and Syllabus for

MASTER OF COMMERCE (M. Com Sem-IV)

With Effect from June-2024

(Academic Year 2024-2025)

1. Format of CIE

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

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

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

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

Subject: Operation Research

Q. 1] Write Short Answers **(10 Marks)**

Any 05 out of 07

[Each question carries 02 Marks]

Q. 2] Solve the Following **(15 Marks)**

Any 03 out of 05 based on Unit 1

[Each question carries 05 Marks]

Q. 3] Solve the Following **(15 Marks)**

Any 03 out of 05 based on Unit 2

[Each question carries 05 Marks]

Q. 4] Solve the Following **(15 Marks)**

Any 03 out of 05 based on Unit 3

[Each question carries 05 Marks]

Q. 5] Solve the Following **(15 Marks)**

Any 03 out of 05 based on Unit 4

[Each question carries 05 Marks]

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

Instructions:

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

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

Subject: Activity Based Costing

Instructions: -

1) Question No. 1 and 6 are compulsory

2) Attempt any three questions from Question No. 2 to 5

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

Areas of Practical Examples on:

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

Subject: Recent Advances in Cost Auditing and Cost System

Instructions:

1) Question No. 1 and 6 are compulsory

2) Attempt any three questions from Question No. 2 to 5

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

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

Instructions:

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

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

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

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

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

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

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

Course Objectives:

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

Course Outcomes

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

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

	2.4 Listing of 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	
3	**Financial Services** **3.1 Merchant banking and underwriting**, collecting bankers: meaning, functions, and services rendered, **3.2 Mutual funds**: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services **3.3 Credit rating**: meaning and need, various credit rating agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.	**15**
4	**Securities and Exchange Board of India (SEBI)** **4.1 Background, Establishment, functions**, powers, achievements and Regulatory aspects, recent changes & emerging trends. **4.2 Investor's education and redressal** mechanism by SEBI **4.3 SEBI approved financial adviser**: Role and Functions.	**15**

Recommended Books:

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

Teaching Methodology:

1. Class Room Lectures.
2. Guest Lectures.
3. Visiting to various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation
6. Corporate Cases and Discussions on it

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Sustainable Development Goals
Academic Year: 2024-2025

Name of the Program M.Com.			**Program Code**	**Name of the Department** Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	SDG652MJ	Sustainable Development Goals	4	4	100

Course Objectives:

1) To know the meaning of sustainability.
2) To know the various sustainable development goals (SDGs).
3) To study the socio-economic conditions.
4) To study welfare schemes and its planning.
5) To know about targets, actions and achievements made by different countries regarding the SDGs.
6) To know the transformation taking place in environment and institutions for peaceful living.

Course Outcome: After completion of the course students will be able to:

1 Understand the importance of sustainability
2 Comprehend the socioeconomic conditions.
3 Relate to various changes in environment and climatic conditions.
4 Comprehend the importance of institutions and policies in providing ssocial justice.
5 Understand various targets, actions and achievements related to SDGs.
6 Explore various case studies related to SDGs

Unit	**Title and Contents**	**No. of Lectures in Clock Hours**
1	**1. Introduction** 1.1 Meaning and Objectives of Sustainability 1.2 Evolution and History of SDGs 1.3 Income Inequality 1.4 Clean Water and Sanitation 1.5 Decent Work and Economics Growth	**15**

2	**2. Socio Economic Condition** 2.1 No poverty, 2.2 Zero Hunger, 2.3 Quality Education 2.4 Good Health and Well Being 2.5 Gender Equality	**15**
3	**3. Environment and Climate** 3.1 Affordable and Clean Energy 3.2 Climate Changes 3.3 Life below water 3.4 Life above on Soil (Land) 3.5 Responsible Consumption and Production	**15**
4	**4. Institutions, Policies and Partnership** 4.1 Peace, Justice and Institutions 4.2 Industry, Innovation and Infrastructure 4.3 Sustainable Cities and Communities 4.4 Partnerships for the Goals 4.5 Review of Achievement, Targets and Progress of all the goals.	**15**

Teaching Methodologies:

1. Class Room Lectures.
2. Expert Sessions.
3. Visit to institutions and industries
4. Open Book Test
5. Library Assignment.
6. Assignments & Presentations
7. Case Studies

Suggested Reference Books:

1) Economic Survey Reports: Government of India.
2) National Family Health Survey Data of various years. (GoI)
3) Oxfam (2019). The Sustainable Development Goals: A guide for teachers
4) Pierce, Alan (26 November 2018). "SDGs Indicators: why SDG 17 is the most important UN

5) SDG". *Sopact*. Archived from the original on 30 December 2020
6) Sachs, Jeffrey (2020). The Ages of Globalization: Geography, Technology, and Institutions.
7) Columbia University Press ISBN 9780231193740.
8) Sachs, Jeffrey (March 3, 2015). The Age of Sustainable Development. Columbia University Press ISBN 0231173156
9) United Nations Department of Economic and Social Affairs. Leaving no one behind - SDG
10) Indicators. https://unstats.un.org/sdgs/report/2016/leaving-no-one-behind
11) UNESCO (2017). Education for Sustainable Development Goals: Learning Objectives (PDF).
12) Paris UNESCO. p. 7. ISBN 978-92-3-100209-0. Archived from the original on 30 December 2020.
13) United Nations Department of Economic and Social Affairs- https://sdgs.un.org/goals
14) United Nations. SDG Tracker. Our World in Data. https://sdg-tracker.org/
15) UN Inter-Agency Taskforce on Financing for Development, Basel Institute of Commons
16) and Economics Caballero, Paula (29 April 2016). "A Short History of the SDGs" (PDF). Deliver 2030.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Operations Research
Academic Year: 2024-2025

Name of the Program M.Com.			**Program Code**	**Name of the Department** Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	OR653MJ	Operations Research	4	4	100

Course Objectives:

1. To understand and master the concepts of Operations Research.
2. To inculcate an attitude of enquiry, logical thinking about Quantitative techniques.
3. To develop skills of facing real life problems using operational research techniques.
4. To prepare students to understand the art of applying Operational research techniques.
5. To gain knowledge of Operations research.

Unit	**Title and Contents**	**No. of Lectures in Clock Hours**
1	**Linear Programming Problem (L.P.P.): -** 1.1 Modeling with Linear Programming: - 1.2 Two-Variable LP Model 1.3Graphical LP Solution 1.4 Introduction, Basic Definitions and Terminology and Formulation 1.5 Canonical and Standard forms, Slack, Surplus and Artificial variables 1.6 Solution by Simplex Method 1.7 Degenerate, Alternate , Unbounded and Infeasible Solutions 1.8 Big M method, Formation of dual of a L.P.P.	**15**
2	**Transportation on Problem (T.P.): -** 2.1 Definition 2.2 T.P. as L.P.P. 2.3 Balanced and unbalanced T.P. 2.4 Methods of finding Initial Basic Feasible Solution (I.B.F.S.)	**15**

	2.4.1 North – West corner method 2.4.2 Matrix Minima Method 2.4.3 Vogel's approximation method 2.5 Optimal solution by Modified Distribution (MODI) Method	
3	**Assignment Problem (A.P.): -** 3.1 Definition 3.2 Balanced and unbalanced A.P. 3.3 Hungarian method 3.4 Variations of A.P (maximization and restrictions)	**15**
4	**Decision Analysis and Games: -** 4.1 Introduction 4.2 Characteristics of game theory 4.3 Two-person zero sum game, pay off and pay off matrix, saddle point, pure strategy, mixed strategy, value of game, Dominance Principle, Algebraic system of solving 2X2 Game	**15**

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures
3. Group Discussion
4. Assignments & Presentation

Internship for Students: Not Applicable

Reference Books (Suggested):

1. Operations Research by H. A. Taha, Pearson Publication
2. Operations Research by V.K. Kapoor, Sultan Chand & Sons publication
3. Operations Research Kanti Swarup & Gupta Manmohan & P. K. Gupta, Sultan Chand & Sons publication
4. Operations Research P. K. Gupta & D., S. Hira S. Chand publication
5. Operation Research by J. K. Sharma

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Customs Act, 1962 and Customs Tariff Act, 1975
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			**Program Code**	**Name of the Department** Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	CACTA654MJ	Customs Act, 1962 and Customs Tariff Act, 1975	4	4	100

Course Objectives:

1. To acquire knowledge of legal provisions enshrined in laws related to Customs Act.
2. To appreciate the applicability of Customs Act in business operations.
3. To gather understanding of legal provisions of the Customs Act, 1962 about matters of compliance while conducting business operations.

Course Outcomes: After Completion of the course, students will be able:

1. To appreciate the Constitutional power.
2. To understand the basic concepts of the Customs Act.
3. To appreciate the different types of duties.
4. To understand the provisions relating to determination of assessable value.
5. To apply the knowledge in computing duty liability.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Levy and Exemptions from Customs Duty and Types of Duty:** **1.1 Introduction of Customs Law:** Basic Concepts: Customs, Constitutional Provisions, and Overview of Customs Law **1.2 Levy and Exemptions:** Determining Factors, Point and Circumstances of Levy, Procedure, Mechanism and Organisation for Assessment of Duty, Remission, Abatement and Exemptions **1.3 Types of Duty (Customs Tariff Act, 1975):** 1.3.1 Basic Customs Duty [Section 12 of The Customs Act & Section 2 of The Customs Tariff Act] 1.3.2 Integrated Tax [Sections 3(7) of the Customs Tariff Act] 1.3.3 Goods and Services Tax Compensation Cess [Section 3(9) of the Customs Tariff Act] 1.3.4 Manner of Computing Assessable Value for Levying Integrated Tax [Section 3(8) of the Customs Tariff Act] 1.3.5 Manner of Computing Value in case of Warehoused Goods [Section 3(8A) of the Customs Tariff Act] 1.3.6 Additional Duty of Customs [Section 3 of the Customs Tariff Act] 1.3.7 Protective Duties [Sections 6 & 7 of the Customs Tariff Act]	**15**

	1.3.8 Emergency Power to impose or enhance Export Duties [Section 8 of the Customs Tariff Act] and Import Duties [Section 8A of the Customs Tariff Act] 1.3.9 Power of Central Government to Apply Safeguard Measures [Section 8B of the Customs Tariff Act] 1.3.10 Countervailing Duty on Subsidized Articles [Section 9 of the Customs Tariff Act], Anti-Dumping Duty [Section 9A of the Customs Tariff Act], No Levy under Section 9 or Section 9A in certain cases [Section 9B of the Customs Tariff Act], and Appeal [Section 9C of the Customs Tariff Act] 1.3.11 Social Welfare Surcharge on Imported Goods 1.3.12 Agriculture Infrastructure and Development Cess on Import of Certain Items	
2	**Classification of Imported and Export Goods and Valuation under the Customs Act, 1962:** **2.1 Classification of Imported and Export Goods:** 2.1.1 Customs Tariff 2.1.2 General Explanatory Notes 2.1.3 Additional Notes 2.1.4 Rules of Interpretation of the first Schedule to the Customs Tariff Act 2.1.5 Project Imports **2.2 Valuation under the Customs Act, 1962:** 2.2.1 Introduction 2.2.2 Terms used in commercial parlance 2.2.3 Technical terms relating to value in the course of import or export – International Commercial (INCO) Terms 2.2.4 Concept of indirect tax and valuation for the same 2.2.5 Two approaches for computing the assessable value 2.2.6 Valuation of goods based on section 14 2.2.7 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 2.2.8 Customs Valuation (Determination of Value of Export Goods) Rules, 2007 2.2.9 Date for determination of rate of duty and tariff value 2.2.10 Special provisions for classification of sets of articles and accessories	**10**
3	**Importation and Exportation of Goods:** 3.1 Introduction 3.2 Importation 3.3 Definitions of important terms 3.4 Statutory provisions 3.5 Procedure for clearance of imported goods 3.6 Exportation 3.7 Procedure for the clearance of export goods 3.8 Procedure for postal articles 3.9 Special provisions relating to stores 3.10 Special procedures relating to clearance of baggage 3.11 Transit and Transhipment	**15**
4	**Warehousing and Refund:** **4.1 Warehousing:** 4.1.1 Introduction 4.1.2 Special Provisions for Warehousing, Types of Warehouses [Section 57, 58 And 58A] and Cancellation of License [Section 58B] 4.1.3 Warehousing Bond [Section 59]	**15**

	4.1.4 Permission for removal of Goods for Deposit in Warehouse [Section 60] 4.1.5 Period for which Goods may remain in a Warehouse [Section 61] 4.1.6 Owner's Right to Deal with Warehoused Goods [Section 64] 4.1.7 Manufacture and other Operations in relation to Goods in a Warehouse [Sections 65 & 66] 4.1.8 Removal of Goods from the Warehouse [Sections 67, 68 & 69] 4.1.9 Allowance in Respect of Volatile Goods [Section 70] 4.1.10 Improper Removal of Goods from Warehouse [Sections 71 & 72] 4.1.11 Cancellation and Return of The Warehousing Bond [Section 73] 4.1.12 Custody and Removal of Warehoused Goods [Section 73A] **4.2 Refund:** 4.2.1 Introduction 4.2.2 Application for Refund of Duty or Interest [Section 27] and Processing of Refund Claim [Section 27(2)] 4.2.3 Doctrine of Unjust Enrichment with respect to Refund of Duty 4.2.4 Interest on Delayed Refund [Section 27A] 4.2.5 Refund of Export Duty in Certain Cases [Section 26] and Refund of Import Duty in Certain Cases [Section 26A] 4.2.6 Refund Claim cannot be a Substitute for Appeal	

List of Recommended Books and Study Materials

1. Final Course Study Material Group-II, Indirect Tax Laws: Part-II: Module-4, New Delhi
2. Commentary on the Customs Act, 1962 (In 3 Volumes) by Ramamurthy S, Bloomsbury Professional India
3. Taxmann's Customs Law & Practice with Foreign Trade Policy 2024 by V.S. DATEY
4. Customs Tariff of India by R.K. Jain, Centax Publication
5. Customs Act, 1962 by EBC, Eastern Book Company
6. Commentary on The Customs Act 1962 By T.P. Mukherjee, Delhi Law House
7. BDP's Customs Law Manual with CD by ANAND GARG
8. Taxmann's Students' Guide to GST & Customs Law by Dr. Vinod K. Singhania
9. Customs Act with Rules & Regulations Book by Taxmann
10. R.K. Jain's Customs Tariff, IGST and Foreign Trade Policy Rate Recknor, Centax
11. Study Materials of Cost and Management Accountants by ICMA, Kolkata
12. Study Materials of Company Secretary by ICSI, New Delhi
13. Journal of Chartered Accountants by ICAI, New Delhi
14. Journal of Chartered Accountants by ICMA, Kolkata
15. Journal of Chartered Accountants by ICSI, New Delhi

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			**Program Code**	**Name of the Department** Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	FTATA655MJ	Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance	4	4	100

Course Objectives:

1. To explain the legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP, other related provisions and basic concepts relating to import and export of goods under FTP.
2. To analyze the basic concepts relating to export promotion schemes provided under FTP namely, duty exemption and remission schemes, RoDTEP scheme, EPCG scheme, EOU, EHTP, STP & BTP schemes, deemed exports.
3. To understand Environment, Social and Governance (ESG) Pillars of Sustainability and Evolution of ESG in India and Learn the Sustainable Development Goals and creating an awareness of the Global trends of Sustainability.
4. To gain knowledge of ICAI's role in Sustainability and learn about Integrated Reporting and Role of Auditor in Sustainability Forum and Certify the BRSR.
5. To analyze the Business Responsibility and Sustainable Reporting requirements.

Course Outcomes: After Completion of the course, student will be able to:

1. Explain the legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP, other related provisions and basic concepts relating to import and export of goods under FTP.
2. Analyze the basic concepts relating to export promotion schemes provided under FTP namely, duty exemption and remission schemes, RoDTEP scheme, EPCG scheme, EOU, EHTP, STP & BTP schemes, deemed exports.
3. Understanding Environment, Social and Governance (ESG) Pillars of Sustainability and Evolution of ESG in India and Learn the Sustainable Development Goals and Creating an awareness of the Global trends of Sustainability.
4. Gain the knowledge of ICAI's role in Sustainability and learning about Integrated Reporting and Role of Auditor in Sustainability Forum and Certifying the BRSR.
5. Analyze the Business Responsibility and Sustainable Reporting requirements.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Foreign Trade Policy (FTP):** 1.1 Introduction and Salient Features of FTP 1.2 Administration of the FTP 1.3 Contents of FTP 1.4 Scope of FTP 1.5 Trade Facilitation and Ease of Doing Business 1.6 Other Miscellaneous Provisions 1.7 Provisions Regarding Imports and Exports	**15**
2	**Basic Concepts Relating to Export Promotion Schemes under FTP:** 2.1 Duty Exemption & Remission Schemes 2.2 Export Promotion Capital Goods Scheme (EPCG) 2.3 EOU, EHTP, STP and BTP 2.4 Deemed Exports	**10**
3	**Sustainable Development Goals and Environment, Social and Governance (ESG) Assurance:** 3.1 Introduction 3.2 Definition of Sustainable Development 3.3 Pillars of Sustainability and Elements of Pillars of Sustainability 3.4 Sustainable Development Goals: 17 SDGs 3.5 Global Trends in Sustainable Reporting 3.6 Integrated Reporting: 6 Cs of Integrated Reporting 3.7 Global Scenario in various Countries: United States and United Kingdom	**15**
4	**Evolution of ESG in India and Initiatives by ICAI:** 4.1 Evolution of ESG in India 4.2 Initiatives by ICAI: 4.2.1 Business Responsibility and Sustainability Report (BRSR) and Three Sections of Reporting Questionnaire of BRSR 4.2.2 Nine Principles of BRSR 4.2.3 Alignments of BRSR Principles with SDGs 4.2.4 Assurance in BRSR 4.2.5 Methodology to provide assurance on BRSR 4.2.6 Social Audit Standards 4.2.7 Role of Auditor: Consideration of Climate related Risks in an Audit of Financial Statements	**15**

List of Recommended Books and Study Materials

1. CS Professional Environmental Social and Governance (ESG) Book by CS Anoop Jain, Commercial Law Publishers (India) Pvt. Ltd.
2. Decoding ESG - A Comprehensive Guide to Environmental, Social and Governance Principles by Rear Admiral Sanjay Roye
3. Taxmann's Demystifying ESG –by Dr. Garima Dadhich and Dr. Ravi Raj Atrey

4. Taxmann's Benchmarking ESG & CSR: A Compendium of Best Practices in ESG & CSR in India – Learn from the ESG & CSR practices of companies of different sizes, nature, and sectors [IICA] by Dr. Garima Dadhich and Dr. Ravi Raj Atrey
5. Essence of ESG: A Practitioner's Perspective by Vipul Arora, Gullybaba Publishing House Pvt. Ltd.
6. SG: A Roadmap for Corporates by Srikanth Balagandar and Indrajit Shaw, notionpress.com
7. Auditing and Corporate Governance Mittal Preeti Rani (Dr.), Bansal Anshika (Dr), Bhatia RC, Sultan Chand & Sons
8. Taxmann's ESG & BRSR Reporting – Dedicated guide providing a comprehensive overview of key concepts, practice and challenges combining insights and perspectives by Kishor M Parikh
9. Foreign Trade and Export-Import Policy of India By: Madhusudana H , Madhusudana H.S., Madhusudana H.S., Publisher: New Century Publications
10. Final Course Study Material Group-II, Indirect Tax Laws: Part-II: Module-4, New Delhi
11. Commentary on the Customs Act, 1962 (In 3 Volumes) by Ramamurthy S, Bloomsbury Professional India
12. Taxmann's Customs Law & Practice with Foreign Trade Policy 2024 by V. S. Datey
13. Customs Tariff of India by R.K. Jain, Centax Publication
14. Customs Act, 1962 by EBC, Eastern Book Company
15. Commentary on The Customs Act 1962 By T.P. Mukherjee, Delhi Law House
16. BDP's Customs Law Manual with CD by ANAND GARG
17. Taxmann's Students' Guide to GST & Customs Law by Dr. Vinod K. Singhania
18. Customs Act with Rules & Regulations Book by Taxmann
19. R.K. Jain's Customs Tariff, IGST and Foreign Trade Policy Rate Recknor, Centax
20. Study Materials of Cost and Management Accountants by ICMA, Kolkata
21. Study Materials of Company Secretary by ICSI, New Delhi
22. Journal of Chartered Accountants by ICAI, New Delhi
23. Journal of Chartered Accountants by ICMA, Kolkata
24. Journal of Chartered Accountants by ICSI, New Delhi

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Commercial Laws and Practices
Academic Year: 2024-2025

Name of The Programme M.Com. in Business Laws			Programme Code	Name of the Department **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	RACLP656MJ	Recent Advances in Commercial Laws and Practices	4	4	100

Preamble:

Commercial world is changing with new regulatory mechanism where issues as to Law on Competition, securitization, debt recover from financial institutions etc. are becoming important and hence students are expected to be aware of such issues in the contemporary business scenario.

Objectives of the Program:

To understand purpose, scope and legal framework of law relating Competition, Securitization, debt recovery and Special economic zones and disputes settlement mechanism provided under relevant substantive laws regulating such bodies or authorities.

Depth of the program:

Fundamental Knowledge, Principles and provisions of relevant policy, statutes and its applicability along with judicial decisions on such issues.

Unit No.	**Title and Contents**	**No. of Lectures in Clock Hours**
1.	**Competition Act, 2002:** Definitions, Prohibition of certain agreements, Prohibition of abuse of dominant position, Regulation of combinations (Ss. 3 to 6), Competition Commission of India. (Ss. 7 to 13) Establishment, Composition, Selection Committee for Chairperson and Members of Committee, Term of Office, Resignation, Removal, Suspension, Restrictions on employment of Chair Person and other members, Appointment, Duties of Director General etc. (Ss. 16 to 17, 41) Duties, Powers, Functions, Meetings and Orders of Commission (Ss. 18 to 20, 22, 31), Acts taking place out of India (Ss. 32) Penalties (Ss. 42 to 48) Competition Appellate Tribunal (Ss. 53A to 53U)	15

2.	**The Special Economic Zones Act,2005:** Objectives and Definitions (Ss.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 Schedules I to III)	15
3.	**The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002:** Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12), Enforcement of Security Interest (Ss. 13 to 19) Central Registry (Ss. 20 to 26) Offences and Penalties (Ss. 27 to 30)	15
4.	**The Recovery of Debts Due to Banks and Financial Institutions Act, 1993:** Need & Object, Establishment of Tribunal and Appellate Tribunal – Jurisdiction, Powers and Authority of Tribunals- Procedure of Tribunals, Powers of Tribunals, Recovery of Debt Determined by Tribunal.	15

***All Acts / Rules / Conventions are to be studied with recent amendments**

- **Teaching Methodology:**
  - ❖ Class Room Lectures
  - ❖ Guest Lectures
  - ❖ Visiting to various Companies
  - ❖ Group Discussion, Debates
  - ❖ Assignments and Presentation

References:

Sr. No.	Title of the Book	Author/s	Publication
1.	Taxman's Corporate Law	Taxman's	Taxman Allied Services Pvt. Ltd., New Delhi. (Recent Edition)
2.	Seth's Commentaries on Banking Regulatory Act and Allied Banking Laws	Seth's	Law Publishers (India) Pvt. Ltd., Allahabad
3.	"Banking Law and Practice in India"	Taxman's	India Law House, New Delhi
4.	"Banking Law and Practices"	P. N. Varshney	Sultan Chand & Sons, New Delhi (2012)
5.	"Securitisation & Debt Recovery Laws" (Along with Allied Acts & Rules)	Justice A.B.Srivastava & C.S.Lal (Advocate)	(in 2 Vols.) 10th edition, (2018)
6.	Digest on Debt Recovery Laws (1993-2012)	Digest	Law Publishers (2017)

7.	"Special Economic Zones in India: Challenges and Prospects"	K. B. Nidheesh	Jain Book Agency, (2016)
8.	"Competition Law in India: Policy, Issues, and Developments"	T. Ramappa	(2013)
9.	All bare Acts of respective legislations referred in the syllabus		

Suggested web reference:

Sr.No.	PPTs	Other
1.	https://www.cci.gov.in/sites/default/files/presentation_document/10_cii%2Cmar06_20080710111440.pdf?download=1 (Overview of Competition Law and Policy)	Research Paper: Sezs in india: concept, objectives and strategies (by Dr. R. Shashi kumar (https://www.gtap.agecon.purdue.edu/resources/download/4103.pdf)
2.	https://www.slideshare.net/AkritiSingh30/debt-recovery- tribunal	Booklet -Special Economic Zones,(by Nishith Desai and Associates) http://www.nishithdesai.com/fileadmin/user_upload/pdfs/Special_Economic_Zones.pdf

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Legal Aspects of Industrial Relations
Academic Year: 2024-2025

Name of The Programme M.Com. in Business Laws			Programme Code	Name of the Department **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	LAIR657MJ	Legal Aspects of Industrial Relations	4	4	100

Preamble:

The labour movement played vital role in the enacting of laws protecting labour rights in the 19th and 20th centuries. Labour rights required protection to ensure social and economic development since the industrial revolution. After the Independence Indian government passed numerous legislations for the regulation of labour relations and their welfare. Labour and Industrial law are instrumental to highlight aspects of the relationship between trade unions, employers, and employees. The industrial legislations define the rights and obligations of workers, union members and employers in the workplace. An understanding of industrial Laws is essential for Commerce students because the scope and ambit of these laws is very wide and is touching the lives of millions of working population in the country.

Objectives of the Program:

1. To introduce students to the fundamental concepts, scope, and importance of Industrial Law and its relevance to industrial relations.
2. To familiarize students with various labour and industrial legislations, including constitutional provisions related to industrial relations.
3. To study the mechanisms available under the Industrial Disputes Act, 1947, for dispute resolution and study legal provisions relating to strikes, lockouts, and retrenchment.
4. To the basic provisions of the Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act, 1971, and the Industrial Employment (Standing Orders) Act, 1946.
5. To understand the legal framework governing working conditions, safety, health and welfare of the workers.
6. To study the Contract Labour (Regulation and Abolition) Act, 1970.
7. To develop an understanding of industrial discipline, domestic inquiries, and procedures for handling industrial misconduct.

Depth of the program:

After the completion of the course, students will be able

1. To develop expertise in industrial and labour laws, enabling students to interpret and

apply legal provisions in real-world industrial disputes.

2. To equip students with knowledge of dispute resolution mechanisms, including conciliation, arbitration, and adjudication.
3. To promote awareness of employee rights, unfair labour practices, and compliance with standing orders.
4. To develop skills in handling industrial relations, trade unions, strikes, and disciplinary actions within an organizational framework.
5. To make students aware of legal provisions on working conditions, contract labour, and industrial relations
6. To make students understand professional responsibility of employers in industrial relations and labour law compliance.
7. To develop among students the skills required to analyze case laws, interpret legislation, and judicial pronouncements related to industrial disputes
8. To encourage students to critically examine existing labour and industrial laws and suggest modalities for better industrial relations.

Unit No.	Title and Contents	No. of Lectures in Clock Hours
1.	**Introduction to industrial law:** Concept and meaning of Industry, Industrial law and industrial relations. Labour and Industrial legislations and relevant Constitutional provisions – Relevant Fundamental Rights, Directive Principles of State Policy and Distribution of legislative powers, Development of Industry and Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter- disciplinary subject.	15
2.	**Settlement of Industrial Disputes:** The Industrial Disputes Act, 1947: Objectives, Basic Definitions, Industry and Industrial Disputes, Settlement of Industrial Disputes - Authorities and Procedures, Strikes, Lock-outs, Lay off, Retrenchment and Recovery of Dues.	15
3.	**Unfair Labour Practices and Model Standing Orders:** 1. Unfair Labour Practices under the Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act 1971 2. The Industrial Employment (Standing Orders) Act, 1946 : a) Model Standing Orders – Standing Orders -Submission of Draft Standing Orders (SO) - Conditions for certification of Standing Orders(SO) - Appeals - Duration and	15

	modification of SO, Misconducts, b) Code of Discipline -Disciplinary Proceedings in Industries / Domestic Inquiry – Preliminary Enquiry, Charge- sheet, service of charge sheet - power to suspend pending enquiry - procedure to conduct a Domestic Enquiry - Report of the enquiry officer - punishment.	
4.	**Working Conditions in factories and Contract labour :** a) The Factories Act, 1948 : Objectives, Basic Definitions, Health, Safety and Welfare Measures, Working Hours of Adults and Employment of Young Persons and Women, Leaves b) The Contract Labour (Regulation and Abolition) Act, 1970 : Objects and Reasons, Registration of establishments, Licensing of Contractors, Welfare and Health of Contract Labour, Penalties and Procedures	15

- **Teaching Methodology:**
  - ❖ Class Room Lectures
  - ❖ Gust Lectures
  - ❖ Visiting to various Companies
  - ❖ Group Discussion, Debates
  - ❖ Assignments and Presentation

References:

Sr. No.	Title of the Book	Author/s	Publication
1.	Introduction to Labour and Industrial Law,	Avtar Singh and Harpreet Kaur	LexisNexis
2.	How to Conduct and Defend Disciplinary Inquiry and Cases	G.M. Kothari	Eastern Book Company
3.	Law Relating to Disciplinary Proceedings in Industries	H.L. Kumar	Universal Publishing Co Pvt. Ltd.
4.	Handbook of Labour and Industrial Law	P.L. Malik	Eastern Book Company.
5.	Treatise on the Contract Labour (Regulation and Abolition) Act,1970	S.D. Puri and Sandeep Puri	Snow White Publications.
6.	Labour and Industrial Law	S.K. Puri	Allahabad Law Agency.
7.	Labour and Industrial Laws	S.N. Mishra	Central Law Publications.
8.	Industrial and Labour Laws	S.P. Jain	Dhanpat Rrai & amp: Co.
9.	Labour Law.	Taxmann's	
10.	Industrial Employment (Standing Orders) Act, 1947.	K.D. Srivastava	Eastern Book Company, Lucknow.

11.	Labour Law and Labour Relations - Cases and Materials	I.L.I.	(Edited by Anand Prakash, S.C.Srivastava P.Kalpakarn), N.M.Tripati Pvt., Ltd., Bombay.
12.	Labour and Industrial Laws	S.N. Misra	Central Law Publications, Allahabad.
13.	Management, Workers participation and the Law	Badruddin	Deep and Deep. Publication, New Delhi.
14.	Labour and Industrial Laws	V..G. Goswarny	Central Law Agency, Allahabad.
15.	Constitutional Law of india (in two Volumes)	H.M. Seervai	Universal Book Traders, New Delhi.
16.	Constitutional law of India, 4th Edition	M.P. Jain	Wadhwa and Company, Nagpur.
17.	The Constitutional Law of India	J.N. Pandey	Central Law Agency, Allahabad.
18.	Labour laws everybody should know	H.L. Kumar	Universal Law Publishing Co., Delhi.
19.	Commentary on Labour and Industrial Laws	Khan & Khan	Asia Law House,Hyderabad.
20.	The Law of Industrial Disputes	O.P. Malhotra	5th Ed., 1998, VoL I & Universal Law Publishing Co., Pvt. Ltd , New Delhi.
21.	Labour and Industrial Laws	V.G. Goswamy	Central Law Agency, Allahabad.
22.	Commentaries of lndustrial Disputes Act, 1947.	D.O. Sethi J	Vol., 1& 2, Law Publishing House, Allahabad. 6. K.D. Srivatsava : The Law of Industrial Disputes.
23.	Reports of the First (1969) and Second (2002)		National Commissions on Labour.
	Law and Procedure of Departmental Enquiries and Disciplinary Actions.	Chaturvedi. R.G.	

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Activity Based Costing
Academic Year: 2024-2025

Name of The Programme M.Com. in Advanced Cost Accounting and Cost System			Programme Code	Name of the Department **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	ABC658MJ	Activity Based Costing	4	4	100

Course Objectives:

1. To create awareness among the students regarding Activity Based Costing.
2. To familiarize students with the Activity Based Forecasting and Budgeting.
3. To acquaint students with the applications of Activity Based Management.
4. To cultivate strategic perspective towards Activity Based Performance Measurement.

Course Outcomes: After completion of the course:

1. Students will understand the concept of Activity Based Costing.
2. Students will apply the procedure of Activity Based Budgeting.
3. Students will utilize advanced tools in application of Activity Based Management.
4. Students will develop strategic insights for Decision Making and Performance Improvement.

Unit No	**Unit Title and Contents**	**No. of Lectures in Clock Hours**
1	**Introduction to Activity Based Costing** 1.1 Meaning, Key components, Background, Purpose, Advantages and Limitations, Stages in Activity Based Costing, Levels of Activity Based Costing, Requirements in implementation of Activity Based Costing. 1.2 Inadequacies of Traditional Method, Characteristics of Activity Based Costing, Types of Activities – Value Added and Non-Value-Added Activities 1.3 Cost Allocation under Activity Based Costing and in Traditional Method, 1.4 Traditional Absorption Costing Vs. Activity Based Costing 1.5 Main Activities and its Cost Drivers, Develop Activity Cost Pools and Calculate Activity Cost Pool Rate. 1.6 Numerical Problems on Traditional Method Vs. Activity Based Costing	15
2.	**Activity Based Forecasting and Budgeting** 2.1 Activity Based forecasting – Meaning, Process 2.2 Forecasting using Activity-Based Data 2.3 Cost Drivers Analysis and its role in Financial Forecasting 2.4 Activity Based Budgeting – Meaning, Definitions, Advantages, Disadvantages, Types, Factors affecting on Activity Based Budgeting, Steps involved in Activity Based Budgeting 2.5 Traditional Budgeting Vs. Activity Based Budgeting 2.6, Numerical Problems.	15

3	**Activity Based Management** 3.1 Activity Based Management – Meaning, Activity Based Costing for Planning and Managing Activities 3.2 Using Activity Based Costing for Pricing and Product Mix Decisions 3.3 Cost Reduction through Activity Management 3.4 Activity Based Costing for Process Improvement 3.5 Activity Based Costing for Different Sectors – Manufacturing, Service, E-Retailing 3.6 Case Studies	15
4	**Business Performance Measurement and Activity Based Costing** 4.1 Business Performance Measurement – Meaning, Objective and Significance. 4.2 Business Financial Performance Measurement using Activity Ratios – Meaning, Types – Efficiency ratio, Activity Ratio, Calendar Ratio, Capacity Usage Ratio, Capacity Utilisation Ratio, Idle Time Ratio. 4.3 Improving Performance Measurement with Activity based costing 4.4 Integrating Activity Based Costing with Performance Measurement tools: Benchmarking, Total Quality Management and Balanced Scorecard. 4.5 Activity based Responsibility Accounting - Meaning, Benefits and Challenges 4.6 Activity Based Performance Reporting for Value added and non-value-added Cost	15

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business/Industry Units
- Group Discussion/Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD & UGC
- Case Studies / Case Problems

Books for Reference:

S. No.	Title of Book	Name of Author's	Publication
1.	Horngren's Cost Accounting	Srikant M. Datar, Madhav V. Rajan	Pearson India Education Services Pvt. Ltd. Noida, U.P.
2	Cost and Management Accounting	Ravi M. Kishore	Taxmann Publications(P) Ltd., N.Delhi
3	Cost Accounting	Jawahar Lal, Seema Srivastava	Mc Graw Hills Education P. Ltd., Chennai
4	Cost Accounting Principles and Practice	S.P. Jain, K.L. Narang	Kalyani Publishers, New Delhi
5	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir

6	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House
7	Cost and Management Accounting	Colin Drury	Cengage Learning Delhi
8	Cost and Management Accounting – Theory, Problems & Solutions	M N Arora	Himalaya Publishing House Mumbai
9	Cost Accounting -Methods & Problems	B.K. Bhar	Academic Publisher Calcutta
10	Advanced Cost Accounting	Dr. D.M. Gujarathi	Idol Publications, Pune
11	Principles & concepts of Cost Management System	Asish K. Bhattacharyya,	Prentince Hall, New Delhi
12	Advanced Cost and Management Accounting (Problems and Solutions)	V.K. Saxena, C.D. Vashist	Sultan Chand & Sons, New Delhi
13	Cost Accounting – Text, Problems and Cases	Jawahar Lal, Seema Srivastava, Manisha Singh	Mc Graw Hills Education P. Ltd., Chennai
14	Rathnam's Cost Accounting	P.V. Rathanam, P. Lalaitha	Kitab Mahal Publication, Alahabad
15	Cost Management	Guan Hansen Mowen	Gengage Learning India Pvt. Ltd. New Delhi
16	Management and Cost Accounting	Colin Drury	Thomson Asia Pvt. Ltd New Delhi
17	Cost Accounting	Horngren, Datar, Foster	Pearson Education Pvt. Ltd. delhi
18	Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary, Journal of Capital Market,		

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Cost Auditing and Cost System
Academic Year: 2024-2025

Name of The Programme: M.Com. in Advanced Cost Accounting and Cost System			**Programme Code**	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	RACACS659MJ	Recent Advances in Cost Auditing and Cost System	4	4	100

Course Objectives:

1. To create awareness regarding the Big Data and Big Data Analytics.
2. To develop understanding about Technology for Cost Control.
3. To recognize the application of Goods and Services Tax and Forensic Auditing
4. To be familiar with Environmental and Sustainable Cost Management and Audit.

Course Outcomes: After completion of the course:

1. Students will understand the concepts of Big Data, Big Data Analytics.
2. Students will be able to apply the technology for cost management.
3. Students will gain knowledge of Goods and Services Tax and Forensic Audit.
4. Students will be able to analyze environment aspects for business sustainability.

Unit No	Unit Title and Contents	No. of Lectures in Clock Hours
1	**Big Data and Big Data Analytics** 1.1 Big Data - Meaning, Concepts, Advantages and Disadvantages, Framework, 1.2 Differences between Big data and Traditional Data 1.3 Types of Bigdata 1.4 Big data analytics – Meaning, Essentials, Characteristics, Benefits 1.5 Big Data Analytics for Cost Management 1.6 Reshaping cost control practices - Case Studies on Big Data Analytics	15
2	**Technology for Cost Control** 2.1 Technology for Cost Control: Meaning, Objectives, Importance, Benefits and Challenges 2.2 Software's used for Cost Control: ERPs for Control of Material, Labour and Overheads 2.3 Remote Accounting Services (Outsourcing Accounting Services): Meaning, Objectives, Process, Cloud computing: 2.4 Artificial Intelligence: Meaning, Artificial Intelligence for Cost Management and Cost Control 2.5 IOT (Internet of Things): Meaning and Business Cost Control through IOT Implementation.	15

3	**Basics of Goods and Services Tax and Forensic Auditing** 3.1 Goods and Services Tax Audit – Meaning, Applicability, Qualification and Dis Qualification of Auditor, Features, Scope and Benefits, 3.2 Procedure for Conducting and Reporting under Goods and Services Tax Audit 3.3 Forensic Audit - Meaning, Definitions, objectives Features, Scope, Needs, Types and Applicability. 3.4 Procedure for Conducting and Reporting under Forensic Audit 3.5 Role of Costing in Forensic Audit. 3.6 Difference Between Internal Audit and Forensic Audit.	15
4	**Environmental, Sustainable Cost Management and Audit** 4.1 Environmental Cost Management - Meaning of Environmental Cost, Types, Factors affecting Environmental Cost 4.2 Importance and Benefits of Environmental Cost Management 4.3 Sustainable Cost Management- Meaning, Implementation and Challenges 4.4 Resources Audit for Sustainable Cost Management - Green Audit, Energy Audit, Waste Audit, -Meaning, Importance, Applications. 4.5 Sustainability Reporting - Meaning of Sustainability Report, Integrating Environmental and Social Matrix for Sustainability Reporting. 4.6 Case Studies on Sustainability	15

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business/Industry Units
- Group Discussion/Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD & UGC
- Case Studies / Case Problems

Books for Reference:

S. N.	Title of Book	Name of Author's	Publication
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Co.
2	Big Data: A Revolution That Will Transform How We Live, Work, and Think	Viktor Mayer Schönberger, Kenneth Cukier	Houghton Mifflin Harcourt
3	Cost Management: Accounting and Control	Don R. Hansen and Maryanne M. Mowen	Thomson South-Western, United States of America
4	Advanced Management Accounting	Ravi Kishore	Taxman New Delhi
5	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd. New Delhi

6	Sustainable Excellence: The Future of Business in a Fast-Changing World	Aron Cramer and Zachary Karabell	
7	Strategic Cost Management	Ravi M. Kishore	Taxmann's
8	Business Intelligence and Big Data: Drivers of Organizational Success	Celina Olszak	Auerbach Publications
9	Introduction to Big Data and Analytics	Amandeep Kaur	Notion Press
10	Cost Reduction and Control Best Practices: The Best Ways for a Financial Manager to Save Money	Institute of Management and Administration	Wiley
11	Concepts of Environmental Management for Sustainable Development	M.C. Dash	Dreamtech Press New Delhi
12	Environmental Accounting, Sustainability and Accountability	Somnath Debnath	SAGE Publications Pvt Ltd, New Delhi
13	Handbook of Sustainability Management	Edited by: Christian N Madu and Chu-Hua Kuei (Pace University, USA)	World Scientific Publishing Co Pte Ltd 5 Toh Tuck Link, Singapore 596224
14	Strategy for sustainability: a business manifesto	Adam Werbach	
15	Cases in Cost Management: A Strategic Emphasis	John K Shank	South Western Educational Publishing, New York
16	Concepts of Environmental Management for Sustainable Development	M.C. Dash	WILEY INDIA,
17	Handbook on Goods and Services Tax	CA Pushpendra Sisodiya	Bharat Law House Pvt. Ltd.
18	Bharat GST Law with rate of Tax on Goods and Services	Bharat Law House	Bharat Law House Pvt. Ltd.
19	A Birds Eye View of GST	R. K. Jha , P.N. Singh	Asia Law House Publication, Hydrabad
20	Sustainability of Business in the Context of Environmental Management	Pritwani Kamlesh	The Energy and Resources Institute, TERI
21	Forensic Audit and Accounting	Gems A Hall	Hopwood
22	Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary, Journal of Capital Market, Global Journal of Environmental Science and Management		

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Trends in Cooperatives and Rural Developments
Academic Year: 2024-2025

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	**Name of the Department** Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	RTCRD661 MJ	Recent Trends in Cooperatives and Rural Developments	4	4	100

Course Objectives:

1. To provide students with a clear understanding of the concepts, principles, and historical evolution of cooperatives and their role in rural development.
2. To critically analyze the challenges faced by cooperatives and rural areas, while identifying opportunities for growth through government policies, technological advancements, and community initiatives.
3. To encourage innovative thinking and leadership skills among students for contributing to the cooperative sector and rural development initiatives.
4. To equip students with practical knowledge of successful cooperative models, rural development projects, and real-world case studies that can be applied in their professional careers.
5. To familiarize students with the legal, financial, and institutional frameworks influencing cooperatives and rural development, including government schemes and global best practices.

Course Outcome:

1. Evaluate technological advancements, diversification strategies, and policy changes in the cooperative sector.
2. Students understand Demonstrate knowledge of emerging trends in rural technology, entrepreneurship, and climate-resilient practices.
3. Students can Apply knowledge of government schemes, financial support systems, and public-private partnerships to promote rural and cooperative development.
4. Exhibit leadership qualities and entrepreneurial abilities to drive innovations in cooperatives and rural development initiatives.
5. Develop case studies and models based on successful examples of cooperatives and rural development projects to enhance practical understanding.
6. Use the acquired knowledge to actively participate in or lead initiatives that contribute to sustainable rural and community development.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	**Introduction to Cooperatives and Rural Development** **1.1 Cooperatives** 1.1.1 Introduction of Cooperatives 1.1.2 Evolution and Definition of Cooperatives 1.1.3 Principles and importance of cooperatives. 1.1.4 Historical development of the cooperative movement in India 1.1.5 Cooperative thought process; Pre-Rochdale thinkers; Robert Owen, Raiffeisen 1.2 **Rural Development:** 1.2.1 Meaning and Definition 1.2.2 Scope and objectives. 1.2.3 Role of rural development in economic growth. 1.2.4 Challenges in rural development. 1.2.5 Distinction between growth and Development 1.2.6 Rural Development Strategies 1.2.7 Rural Infrastructural Development	15
2	**Recent Trends in Cooperatives** **2.1 Recent Trends in Cooperatives** 2.1.1 Introduction 2.1.2 The Role of Cooperatives in Technological Trends 2.1.3. Automation in Cooperatives 2.1.4 Digitalization in Cooperatives 2.1.5 Use of mobile applications and e-commerce in cooperatives 2.2.3 The Role of Technology in Enhancing Cooperative **2.2 Policy and Legal Framework** 2.3.1 Need for Legal Frame Work for Cooperatives 2.3.2 History of Cooperative Legislation in India 2.3.3 Recent amendments in cooperative laws. 2.3.4 Impact of GST and tax policies on cooperatives. 2.3.5 The Provisions Relating to Employees of Cooperatives	15
3	**Emerging Trends in Rural Development** **3.1 Technological Advancements in Agriculture and Rural Areas** 3.1.1 Precision farming, AI in agriculture. 3.1.2 Green energy initiatives (solar, biogas, and wind energy). **3.2 Skill Development and Entrepreneurship** 3.2.1 Rural skill development programs. 3.2.2 Start-ups and rural entrepreneurship. 3.2.3 Role of self-help groups (SHGs). **3.3 Sustainable Rural Development** 3.3.1 Climate-resilient agriculture. 3.3.2 Waste management and sanitation initiatives. 3.3.3 Water conservation and irrigation technologies.	15
4	**Challenges and Opportunities in Cooperatives and Rural Development** **4.1 Challenges in the Cooperative Sector** 4.1.1 Leadership and governance issues. 4.1.2 Financial constraints and lack of modernization. **4.2 Challenges in Rural Development** 4.2.1 Regional disparities and inadequate infrastructure. 4.2.2 Limited access to credit and technology.	15

	4.3 Opportunities for Growth 4.3.1 Government initiatives like PM-FME, Digital India, and MNREGA. 4.3.2 Role of international organizations in rural development. 4.3.3 Public-private partnerships (PPPs) and their impact.	

List of Recommended Books and Study Materials

1. Cooperation: Principles and Practice by Taimni K.K., National Cooperative Union of India (NCUI), New Delhi
2. The Cooperative Movement in India by B.S. Mathur, Sahitya Bhavan Publications, Agra
3. Cooperative Management and Development by S.N. Tripathy, Discovery Publishing House, New Delhi
4. Cooperatives and Rural Development by H.P. Singh, Anmol Publications Pvt. Ltd., New Delhi
5. Cooperative Banking in India by Dr. T.K. Jain, Atlantic Publishers and Distributors, New Delhi
6. Fundamentals of Co-operation, O. R. Krishnaswamy by S. Chand & Company, New Delhi
7. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book
8. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010
9. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut
10. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra
11. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore
12. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.
13. Co-operative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication
14. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan
15. Kamat G. S. - New Dimension of Co-operative Management, Himalaya Publishing
16. Khandelwal M. C. – Co-operative Audit, Patiyala Pustak Bhandar, Jaipur
17. Samiuddin- Scope and Problems of Co-operative in India, Aligrh
18. Krishnaswami O. R. - Co-operative Audit, National Council for Co-operative Training, New Delhi.
19. S. L. Goyal- Principles, Problems, and Prospects of Co-operative Administration, Sterling Publishing Pvt. Ltd, Jalandhar
20. Samiuddin- Co-operative Farming & its impact on Rural Industrialization, Aligarh

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Co-operation and Rural Development
Academic Year: 2024-2025

Name of the Program M. Com. in Cooperation and Rural Development			**Program Code**	**Name of the Department** Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. Com.	IV	ETCRD660MJ	Emerging Trends in Co-operation and Rural Development	4	4	100

Course Objectives:

1. To understand the emerging challenges and trends in co-operative sectors.
2. To explore the role of co-operatives in rural development.
3. To analyses the impact of government schemes and digitalization in rural development.
4. To develop critical insights into sustainable practices for rural and co-operative development.
5. To study scheme of about joint business, self-help group and it challenges for development.

Course Outcomes:

1. Students will understand importance of cooperative in the development of Indian economy.
2. Students will study the various recent and innovative techniques in cooperative sector.
3. Learner will understand the role of National Cooperative Development Corporation (NCDC).
4. Learner will be aware about various scheme of Government support in rural development.
5. Students will also study the self-employment opportunities in the rural area

Unit No.	**Unit Title and contents**	**No. of Lectures in Clock Hours**
1	**Role of Co-operation in Economic Development** 1.1 Meaning, Definition, Principles of cooperative 1.2 Evolution and significance of co-operatives in India. 1.3 Comparative analysis of co-operatives with private business 1.4 Role of co-operatives to rural development 1.5 Impact of co-operatives to rural development	15
2	**Emerging Trends in Co-operative Movements** 2.1 Digitalization in co-operative societies: E-banking and E-governance: Meaning, Purpose, Need, Challenges. 2.2 Role of technology in enhancing transparency and efficiency. 2.3 Social entrepreneurship in co-operatives 2.4 National Cooperative Development Corporation (NCDC): Introduction, Objectives, Various Schemes of NCDC for Rural Development.	15
3	**Government Policies and Programs** 3.1 Overview of major schemes related to rural development:	15

	3.2 Pradhan Mantri Gram Sadak Yojana: 3.2.1. Prominent features of Pradhan Mantri Gram Sadak Yojana 3.2.2. Objectives of Pradhan Mantri Gram Sadak Yojana 3.2.3. Application of Pradhan Mantri Gram Sadak Yojana, 3.**3 Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA):** 3.3.1 History of MGNREGA 3.3.2 Objectives of MGNREGA 3.3.3 Scheme of Components of MGNREGA, 3.4. **Digital India** 3.4.1. Meaning of Digital India 3.4.2 Role of Digital India for rural connectivity 3.42. Purpose of Digital India 3.4.3. Challenges for Implementation of Digital India	
	Sustainable Rural Development 4.1 Concepts of self-reliance and sustainable agriculture: Meaning of Self Reliance, Objectives, 4.2 Role of Livestock and Dairy Farming in in Rural Development: Livestock-Meaning, Role of Livestock in Indian Economy Diary Farming-Importance, Challenges, Opportunities in dairy farming business. 4.3 Role of SHGs (Self-Help Groups) in women empowerment. 4.4 Challenges in achieving sustainable development in rural India.	15

Reference Books:

1. Katar Singh (2009), Rural Development- Principles, Policies and Management, SAGE Publications India Pvt Ltd, New Delhi.
2. Prime Minister's Rural Development Fellows Scheme revised guidelines (April 2024), Government of India Ministry of Rural Development Department of Rural Development.
3. Swarnjayanti Gram Swarozgar Yojana Guidelines, Reserve Bank of Indian, Mumbai.
4. Joshi, S. C., Joshi, D.R. & Dani, D.D. (Eds.) (1984). Rural development in the Himalaya: problems and prospects. Naini Tal: Gyanodaya Prakashan.
5. Singh, Katar (2005). Rural development: principles, policies and management. New Delhi: Sage.
6. Vinod Kumar (2007). Rural development: energy prospective. Jaipur: ABD Publishers.
7. Sabade B.R (2009), Industrial Development of Maharashtra, Mahratta Chamber of Commerce and Industries, Pune
8. Industrial Maharashtra: Facts, Figures and Opportunities, (2007), Maharashtra Economic Development Council, Maharashtra, Mumbai.
9. National Cooperative Development Corporation - NCDC, official Web site, Government of India.
10. Mahatma Gandhi NREGA- Official website, Ministry of Rural Development, Government of India.
11. Digital Banking (January, 2024), Indian Institute of Banking and Finance (IIBF), Taxaman Publication, New Delhi.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Skill Enhancement in Business Practices and Environment
Academic Year: 2024-2025

Name of the Program M. Com. In Business Practices & Environment			**Program Code**	**Name of the Department** Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. Com.	IV	SEBPE662MJ	Skill Enhancement in Business Practices and Environment.	4	4	100

Course Objectives:

1. To make students understand and develop essential skills for managing and leading businesses and its Practices in a dynamic and challenging environment.
2. To impart the knowledge of Business, nature of Business and its Practices.
3. To make students understand the applicability of skills as per the nature of Business and its Practices.
4. To explore and expand the knowledge base and the utility of Skills set in the Current Scenario of the Business Practices.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding the current trends in Business Practices and Business Environment
2. Students will be able to acquire a balance mix of Personal and Professional knowledge with Practical application of skills designed to transform and enhance Employability and Entrepreneurial Capabilities
3. Students will develop their ability to understand and deal with issues and Ethics in Business Practices and Environment
4. Students will be able to understand the Indian and international business environment and Business Practices
5. Students will develop an insight about current business Practices at the Local and Global Level.

Unit No.	**Unit Title and contents**	**No. of Lectures in Clock Hours**
1.	**Introduction to Business Practices and Environment** 1.1. Introduction and Understanding Business Environment 1.2. Current Scenario in the Business Practices 1.3 Global Business Environment and Practices 1.4 Impact of Digitalization on business Practices 1.5. Use and impact of social media, Digital marketing and e- commerce in Business 1.6. Role of Technology in transforming business 1.7. Resource management and allocation	15

2.	**Skill Enhancement in the Business Practices** 2.1 Business Strategy formulation and implementation 2.2 Understanding the co-relation between Business, Nature of the Business and required Skills 2.3 Entrepreneurial Skills 2.4 Communication Skills 2.5 Correspondence Skills 2.6 Negotiation Skills 2.7 Financial Literacy and Skills 2.8 Public Speaking Skills 2.9 Presentation skills 2.10 Decision Making Skills 2.11 Project Management Skills 2.12 Strategic thinking skills	15
3	**Business Strategy and Decision Making** 3.1 Business Strategy formulation and implementation 3.2 Decision making models and Framework (SWOT, Porter's Five Forces) 3.3 Entrepreneurship and Innovation in Business 3.4 Startup Culture 3.5 Business idea Generation and validation	15
4	**Sustainability and Ethics in Global Business Practices** 4.1 Environmental impact and Sustainable business models 4.2 Ethical Sourcing and fair-trade Practices 4.3 Sustainable Business Practices 4.4 Green Business Practices 4.5 Trends in Sustainability 4.6 Real world Business Case Studies / Emerging Trends a) Zepto b) Blink it c) Porter	15

Reference Book

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri: Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor: Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications
8. Namitha Gopal, Business Environment, McGraw Hill

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Business Practices and Environment
Academic Year: 2024-2025

Name of the Program M. Com. in Business Practices & Environment			**Program Code**	**Name of the Department Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M.Com.	IV	RABPE663MJ	Recent Advances in Business Practices and Environment	4	4	100

Course Objectives:

1. To understand the Maharashtra New Industrial Policy 2019.
2. To study the various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
3. To know the concept of Environment Audit and Corporate Governance.
4. To analyze the impact of international business environment on foreign market operations.
5. To comprehend the role of different governmental policies in regulating and developing business.
6. To review industrial policies, including those related to foreign direct investment, and understand the importance of ethics in business environment.
7. To provide knowledge and understanding of Recent Advances in Business Practices and Environment.

Course Outcomes:

1. Students will get the knowledge and understanding the Maharashtra New Industrial Policy 2019
2. Students will be able to acquire various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
3. Students will develop their ability to understand and deal with Environment Audit and Corporate Governance
4. Students will be able to understand the international business environment on foreign market operations.
5. Students will develop provide knowledge and understanding of Recent Advances in Business Practices and Environment

Unit No.	**Unit Title and contents**	**No. of Lectures in Clock Hours**
1	**Maharashtra New Industrial, Policy 2019** 1.1 Introduction of Maharashtra. 1.2 Policy Objective and Strategies. 1.3 Promotion of Thrust Areas. 1.4 Objectives or Target of New Policy. 1.5 Agro and Tourism Policy	**15**

	1.6 Agro processing Policy 1.7 Retail Policy. 1.8 Large Scale Industry 1.9 Textile Policy. 1.10 Incentives. 1.11 Mega and Ultra Mega Projects.	
2	**Recent Schemes of Development of Micro Small & Medium Enterprises (MSME).** 2.1 Definition and classification of MSMEs 2.2 Importance of MSMEs in the Indian economy 2.3 Challenges faced by MSMEs 2.4 Overview of PMEGP 2.5 Eligibility criteria and application process of PMEGP. 2.6 Benefits and incentives under PMEGP 2.7 Overview of MUDRA Scheme 2.8 Eligibility criteria and application process of MUDRA Scheme 2.9 Benefits and incentives under MUDRA Scheme 2.10 Objectives and scope of MSE-CD Programme 2.11 Cluster development approach of MSE-CD Programme 2.12 Benefits and outcomes of MSE-CD Programme	**15**
3	**Role of National Small Industries Corporation (NSIC)** 3.1 Meaning, Objectives of NSIC. 3.2 Process of Single Point Registration 3.3 Various schemes under NSIC 3.4 ICT Digital Services 3.5 Prime Minister Employment Generation Programme (PMEGP) 3.6 Performance and Credit Rating Scheme for Micro & Small Enterprises 3.7 Development of Khadi, Village and Coir Industries 3.8 Sub Schemes under National SC ST Hub NSSH	**15**
4.	**Environment Audit & Corporate Governance** 4.1 Environment Audit. 4.2 Corporate Governance in India. 4.3 Integration of Environment Audit and Corporate Governance. 4.4 Nature, Scope, Goal, Necessity & importance. 4.5 Types, Limitation, Role & implication -Transparency & corporate discloser. 4.6 ISO 14000 Nominee Direct role. 4.7 Good Corporate Governance. 4.8 Recent Development in Corporate Governance in India.	**15**

Reference Books:

1. New Industrial Policy, Industrial Policy 2019-2024.pdf
2. Government website, Development of Khadi, Village and Coir Industries | Ministry of Micro, Small & Medium Enterprises
3. Government website, Single Point Registration Scheme - NSIC : National Small Industries Corporation Ltd.
4. Government website, SC ST Hub.
5. Ministry of Micro, Small &Medium Enterprises Schemes 2015. Pradhan Mantri Mudra Yojana 2015 https://msme.gov.in/sites/default/files/MSME_Schemes_English_0.pdf
6. Business Environment Challenges, Elliaon Edward Arnold ,Asia Publishing House Mumbai.
7. Environmental auditing: effectiveness, objectivity, and transparency, Cook W, Bommel S V, Turnhout. Asia Publishing House Mumbai
8. Corporate Governance. https://www.corpgov.net/library/corporate-governance-books-online/ Google Website.
9. Auditing & Corporate Governance http://www.himpub.com/documents/Chapter3501.pdf Himalaya Publishing House Pvt.Ltd. Mumbai

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Supply Chain and Logistics Management
Academic Year: 2024-2025

Name of the Program: M. Com. In Business Administration			Program Code:	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. COM.	IV	SCLM664MJ	Supply Chain and Logistics Management	4	4	100

Course Objectives:

1. To enable the students to have a comprehensive understanding of Supply Chain Management.
2. To understand key concepts and issues of Logistics and Inventory Management.
3. To understand Warehousing and its role in Space Management.

Course Outcomes:

1. Students will understand the importance of Supply Chain Management and gain practical knowledge of Bull-Whip Effect.
2. The students will understand the importance of Space Management. Understand different types of Plant layout and their SCM
3. The student will learn different methods of Logistic Management. The students gain understanding of the role of Information Technology in SCM.
4. The students will understand the various Operation Aspects in Supply Chain. They will understand the linkage between HRM and SCM

Unit	Title and contents	No. of Lectures in Clock Hours
1	**Introduction to Supply Chain Management (SCM)** 1.1 Concept, Objectives and Functions of Supply Chain Management, 1.2 Supply Chain Strategy, Global Supply Chain Management, 1.3 Value Chain and Value Delivery Systems for SCM, 1.4 Bull-Whip Effect. Concept, Importance and Objectives of Green Supply Chain Management. 1.5 Role ad Importance of Global Supply Chain Management	**15**
2	**Manufacturing and Warehousing** 2.1 Concept & Definition- Manufacturing, Scheduling, 2.2 Manufacturing Flow System, Workflow Automation, 2.3 Material Handling System Design and Decision.	**15**

	2.4 Warehousing and Store Keeping, 2.5 Strategies of Warehousing and Storekeeping, Space Management.	
3	**Logistics Management and IT in Supply Chain Management** 3.1 Concepts & objectives of Logistics Management, 3.2 Integrated Logistics Management, Logistics Planning and Strategy, 3.3 Importance of E-SCM. How it creates enhanced business 3.4 Information and Communication Technology in SCM, Role of IT in SCM, 3.5 Current IT Trends in SCM, RFID, Bar Coding. Retail SCM, Problems and Prospects	**15**
4	**Key Operation Aspects in Supply Chain** 4.1 Supply Chain Network Design, Distribution Network in Supply Chains, 4.2 Channel Design, 4.3 Factors Influencing Design, 4.4 Role and Importance of Distributors in SCM, 4.5 Role of Human Resources in SCM. 4.6 Issues in Workforce Management and Relationship Management with Suppliers, Customers and Employees, 4.7 Linkage between HRM and SCM.	**15**

Teaching Methodology:

1. Class Room Lectures.
2. Guest Lectures.
3. Visiting to various Companies.
4. Group Discussion, Debates
5. Assignments & Presentation
6. Corporate Cases and Discussions on it

Sr. No.	**Title of the Book**	**Author/s**
1	Supply Chain Management For Global Competitiveness.	B.S.Sahay.
2	Supply Chain Management	Sunil Chopra, Peter Meindl& D.V. Kalra
3	The Supply Chain Handbook	James A. Tompkins, Dale A. Harmelink
4	Supply Chain Logistics Management	Donald Bowersox, David Clossand M. Bixby Cooper
5	Supply Chain Management: Text and Cases	Vinod V. Sople
6	Logistical Management,	Donald J.Bowersox& David J.Closs,
7	Designing and Managing the Supply Chain	David Simchi-Levi,

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)

Subject: Recent Advances in Business Administration
Academic Year: 2024-2025

Name of the Program: M. Com. In BusinessAdministration			Program Code:	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. COM.	IV	RTBA665MJ	Recent Advances in Business Administration	4	4	100

Course Objectives:

1. To familiarize the students with the recent advancements in business administration
2. To develop an understanding about tools and their application in the business.
3. To understand the basic concepts of Change Management and their approaches.
4. To impart adequate knowledge and analytical of cross-cultural Management.
5. To impart the basic concept and strategies of customer centric Management.
6. To expose the students to the concept, Innovation Management

Course Outcomes

1. The students will understand the concept of recent advancements in business administration.
2. They will be understanding the various tools and their application in the business
3. The students will understand the concepts of Change Management and their approaches, analytical of cross-cultural Management and customer centric Management.
4. They will be able to understand need of Innovation management

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hours
1	**Contemporary Issues in Business Administration** 1.1 Change management – Concept, Significance. Managing change- Important feature 1.2 Principals change Management 1.3 Dimensions Approaches towards managing Change 1.4. Futuristic and strategic approach toward changing business environment	12
2	**Customer Centric Approach** 2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer. 2.2 The challenges of becoming a customer- centric company 2.3 Best practices to becoming a customer-centric company 2.4 Ways to measure the success of a customer- centric company	12

3	**Cross- Cultural Management System** 3.1 Global management system- Concept, & Significance. 3.2 Issues in cross cultural management. 3.3 Acquisition & mergers- Role & importance 3.4 Current Trends in acquisitions & mergers on national & international scenario	12
4	**Turn Around and Innovation Management** 4.1 Turn around Management - Concept & Significance, Technique's prerequisite for success. 4.2 Restructuring & Reengineering of business - Concept of innovation, Advantages and Significances of Innovation 4.3 Key Steps in Innovation Management 4.4 Role of Government and Private Institutions in promoting innovation	12

Recommended Books

1) Business Strategy Essentials You Always Wanted To Know (Second Edition) (Self-Learning Management Series) by Vibrant Publishers and Callie Daum

2) Business Plan Essentials You Always Wanted To Know (Self-Learning Management Series) by Vibrant Publishers and Dr. AnnaMaria Bliven

3) THE HANDBOOK FOR BUSINESS MANAGEMENT AND ADMINISTRATION: Insights, Frameworks, and Strategies for Success by FASIL V

4) Basic Principles and Practice of Business Administration by Dr Ambrose E Edebe PhD and Dr Ambrose E Edebe Mba PhD

5) International Business | 13th Edition by Charles W.L. Hill

6) Taxmann's Taxation of Capital Gains – [Most] Comprehensive Chapter-wise Analysis of Capital Gains Taxation—

7) Recent Trends in Business Research Activities of Regional Farm Supply Cooperatives (Classic Reprint) by Martin Abraham Abrahamsen

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Foreign Exchange & Financing of Foreign Trade
Academic Year: 2024-2025

Name of the Program: M. Com. In Banking, Finance and Insurance			Program Code:	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. COM.	IV	FEFT666MJ	Foreign Exchange & Financing of Foreign Trade	4	4	100

Course Objectives:

1. To provide an understanding of various aspects of foreign exchange market.
2. To acquaint the students with financing of foreign trade.
3. To provide an understanding of exchange rate mechanism and factors affecting exchange rates.
4. To provide knowledge to students regarding recent developments and changes in Foreign Exchange and foreign trade etc.
5. To make students aware of chenges in foreign exchange market and foreign trade.
6. To gain the knowledge of Foreign Exchange and foreign trade.

Course Outcomes: After completion of the course, students will be able:

1. Analyze the concept of Foreign exchange & Foreign Trade.
2. Ability to discuss and debate the Foreign exchange & Framing of Foreign Trade.
3. Understanding the Foreign Trade Documentation.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hours
1	**Foreign Exchange Market:** • History, Development and Current Scenario • Structure, Features and Functions of foreign exchange market. • Regulations and Guidelines FEMA, RBI, SEBI • Exchange Rates Types Determination and Fluctuation (Spot, Forward and Futures) • Exchange Rate System : Fixed, Flexible and Managed • Foreign Exchange Market: An Overview • Structure, Participants and Instruments of foreign exchange market. • Spot market, Forward market, Swap rates, Currency Markets	**15**
2	**Foreign Exchange Risk Management:** • Introduction • Types of Risk Management and Hedging Strategies Managing Foreign Exchange Risk: Transaction Exposure	

	Managing Foreign Exchange Risk: Translation Exposure Managing Foreign Exchange Risk: Economic Exposure Managing Foreign Exchange Risk: Operating Exposure • Hedging Techniques: Forward Contracts, Future Contracts, Options Contracts, Swaps	**15**
3	**Documents & Procedures related to Foreign Trade:** Foreign Trade: Meaning and Definition Foreign Trade Documentation- Objectives Definitions, Types, Procedure and benefits for Documents|: • Letter to Credit (L/C) • Bills of Exchange • Bill of lading • Export Credit Insurance • Factoring and Forfaiting • Counter Trade • Bank Guarantee • Performance and Advance Payment Bonds • Documentary Collection Digitization of Trade: • Role of E-Commerce, Digital Payments and technological innovations in transforming foreign trade	**15**
4	**Financing of Foreign Trade:** • Meaning • Types, Sources and Benefits of Pre-shipment credit Finance – Post-shipment credit • Export Credit Insurance – Definition, Importance, Types, Benefits, Coverage and Exclusions • International Trade Agreements – Bilateral, Regional and multilateral Agreements • Challenges and Controversies – Protectionism and Trade Wars Intellectual Property Rights Environmental and Carbon Standards • Export-Import Bank of India (EXIM Bank): Objectives, Functions and Role • Performance and Role, Export Credit Guarantee Corporation (ECGC) • Globalization and emerging foreign trade scenario, WTO and India, Role of IMF and its assistance, Challenges faced by Indian Exporters.	**15**

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures of Professionals, Bank Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Banking Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC

List of Recommended Books and Study Materials

1. Apte, P. G., International Financial Management, 6th Edition, Tata Mcgraw-hill, New Delhi
2. Eiteman, D. K., Stonehill, A. I., Moffeit, M. H. (1999) Multinational Business Finance, 8th Ed., Addison Wesley.
3. Financial Institution and Markets-a Global Perspective-Hazel J. Johnson
4. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
5. Financial Markets and Institutions- L.M. Bhole
6. International Financial Management - V. Sharan
7. International Financial Management-Eun/Resnick
8. International Financial Management, Markets, Institutions-James C. Baker. Reserve Bank of India Bulletin8. Annual Reports of IMF, World Bank, Asian Development Bank.
9. Levi, Maurice D. (2009), International Finance, 5th Ed., Routledge.
10. Levich, Richard M. (2001), International Financial Markets Prices and Policies,2nd Ed., McGrow-Hill Irwin
11. P.N. Varshney (Ed.), 2005, Banking Law and Practice; Sultan Chand & Sons.
12. P.K. Khurana, Export Management (IV Ed.), Galgotia Publishing Co.
13. P.N. Varshney & D.K. Mittal, Indian Financial System (6th Edn), Sultan Chand & Sons.
14. Shapiro, Alan C. (2006) Multinational Financial Management, 8/e, Wiley & Sons. ISBN 0471737690.

Reports:

World Development Reports. (Recent years)

Reports on Trends & progress of banking in India –RBI.

Annual Report of Export Import Bank of India, Mumbai.

Annual Report of Export Credit Guarantee Corporation, Mumbai.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)

Subject: Emerging Trends in Banking, Finance and Insurance
Academic Year: 2024-2025

Name of the Program: **M. Com. In Banking, Finance and Insurance**			Program Code:	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. COM.	IV	FEFT666MJ	Emerging Trends in Banking, Finance and Insurance	4	4	100

Course Objectives:

1. To provide a foundational understanding of the banking, financial and insurance sectors and analyze the emerging trends
2. To analyze advancements in technology, statistical tools, regulations and challenges within the banking sector
3. To examine technological innovations, statistical tools, regulations and challenges in the financial sector.
4. To explore technological advancements, regulatory changes, and challenges shaping the insurance sector.
5. To provide an understanding of various aspects of foreign exchange market.
6. To acquaint the students with financing of foreign trade.
7. To provide an understanding of exchange rate mechanism and factors affecting exchange rates.
8. To provide knowledge to students regarding recent developments and changes in Foreign Exchange and foreign trade etc.
9. To make students aware of changes in foreign exchange market and foreign trade.

Course Outcomes: After completion of the course, students will be able:

1. Students will gain a comprehensive understanding of the fundamental structure and functioning of the banking, financial, and insurance sectors in India with including their emerging trends
2. Students will develop the ability to assess the impact of emerging technologies and regulations on the efficiency and stability of financial markets.
3. Students will understand how digital Innovations and regulatory developments are transforming the insurance sector in India, along with the challenges it faces
4. Analyze the concept of foreign exchange & Foreign Trade.
5. Students will be able to analyze the technological advancements, regulatory changes and challenges shaping the Indian banking sector.
6. Ability to discuss and debate the foreign exchange & Framing of Foreign Trade.
7. Understanding the Foreign Trade Documentation.

Unit	Unit Title and Contents	No. of Lectures in Clock Hours
1	**Introduction** 1.1 Overview of banking sector in India. 1.2 Overview of financial sector in India. 1.3 Over view of insurance sector in India. 1.4 Meaning and concept of emerging trends	13
2	2.**Emerging Trends in Banking Sector in India**** **2.1Emerging Trends in Banking Technology**** -Digital Banking -Block chain -Artificial Intelligence -Robotic Process – -Automation (RPA) -Cloud Computing **2.2 Emerging Trends in Banking Analytics and its Impact on Performance.** -Big Data Analytics -Risk Analytics -Customer Insights -Predictive Analytics -Performance Dashboards **2.3.Emerging Trends in Banking Regulations** - Regulatory Technology (RegTech) -Data Protection Laws -Open Banking Standards -Basel III Compliance -Central Bank Digital Currency (CBDC) **2.4.Emerging Challenges in Banking Sector.** - Cybersecurity Risks - Competition from Fintech - Compliance Burden - Economic Instability - Customer Trust Issues	16
3	**Emerging Trends in Financial Sector in India** **3.1 Emerging Trends in Financial Technology.** - Fintech Ecosystem - Digital Money - Block chain in Finance - AI in Investments - Payment Innovations **3.2 Emerging Trends in Financial Statistical Tools**** - Predictive Models - Big Data Applications - Risk Assessment Tools	13

	- Algorithmic Trading - Real-Time Analytics **3.3 Emerging Trends in Financial Regulations**** - Crypto currency Regulations - AML and KYC Standards - Data Privacy Laws - Fintech Licensing - Cross-Border Compliance **3.4 Emerging Challenges in Financial Sector**** - Market Volatility - Cyber Threats - Regulatory Changes - Digital Transformation Gaps - Customer Retention Issues	
4	**Emerging Trends in Insurance Sector in India**** **4.1 Emerging Trends in Insurance Technology**** - AI in Claims Processing - Block chain in Insurance - IoT-Based Policies - Big Data for Risk Assessment - Telematics in Auto Insurance **4.2 Emerging Trends in Insurance Statistical Tools**** - Risk Modeling Tools - Actuarial Analysis - Behavioral Analytics - Data Visualization - Real-Time Data Processing **4.3 Emerging Trends in Insurance Regulations**** - Digital Policy Guidelines - Customer Data Protection - Compliance for Insure tech - Solvency Regulations - Standardized Insurance Products **4.4 Emerging Challenges in Insurance Sector**** - Fraud Prevention - Cyber security in Digital Insurance - Adapting to Regulatory Changes - Rising Claims from Climate Risks - Meeting Consumer Expectations	18

Teaching Methodology:

1. Class Room Lectures.
2. Guest Lectures of Professionals, Bank Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Banking Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.

7. YouTube Lectures developed by MHRD& UG

List of Recommended Books and Study Materials:

1. Bhole,L.M.,&Mahakud,J.(2021).*Financial Markets and Institutions* (6thed.). Tata McGraw Hill Education.
2. Chandra,P.(2022).*Investmen tAnalysi sand Portfolio Management*.TataMcGrawHill Education.
3. Desai,V.(2022).*Indian Financial System and the Role of Banks*. Himalaya Publishing House.
4. Gupta,S.L.,&Sharma,R.(2021).*Banking and Insurance: Indian Perspective* .Kalyani Publishers.
5. Indian Institute of Banking and Finance(IIBF).(2023).*Principles and Practices of Banking* (4th ed.). Macmillan Publishers.
6. Khan,M.Y.(2022).*Indian Financial System*(10thed.).Tata McGraw Hill Education.
7. Kumar,R.(2020).*The Insurance Industry in India :Challenge sand Opportunities*. SAGE Publications.
8. Machiraju,H.R.(2022).*Indian Banking System*. Vikas Publishing.
9. Madura,J.(2021).*Financial Institutions and Markets in India*. Cengage Learning.
10. Mishra,M.N.,&Mishra,S.B.(2020).*Insurance: Principles and Practice*(22nded.).S. Chand Publishing.
11. Pandey, I.M.(2022).*Essentials of Financial Management* (5thed.).Pearson Education.
12. Pathak,B.V.(2021).*IndianFinancialSystem*(5thed.).PearsonEducation.
13. Srivastava, R.M.,& Nigam,D.(2021).*Management to Indian Financial Institutions* (thed.). Himalaya Publishing House.
14. Sundaram,K.P.M.,&Varshney,P.N.(2020).*BankingTheory,Law,andPractice*. Sultan Chand & Sons.
15. Uppal,R.K.(2021).*Indian Banking and Finance System: Reforms and Trends*. New Century Publications.

Reports:

Trends and Progress of Banking sector In India, Reserve Bank of India Mumbai, India

Financial Stability Report, Reserve Bank of India, *Mumbai*, India

Annual Report. Reserve Bank of India, *Mumbai*, India

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Supply Chain Management and Logistics
Academic Year: 2024-2025

Name of the Program: **M. Com. In Marketing**			Program Code:	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. COM.	IV	SCML668MJ	Supply Chain Management and Logistics	4	4	100

Course Objectives:

1. To understand the fundamental concepts and principles of supply chain management and logistics.
2. To analyze the role of supply chain and logistics in enhancing business operations and competitive advantage.
3. To explore the strategic and operational aspects of supply chain management.
4. To examine the integration of supply chain activities from procurement to delivery.
5. To study the impact of technology and information systems on supply chain efficiency.
6. To develop problem-solving skills and strategic thinking in supply chain and logistics contexts.

Course Outcomes: After completion of the course, students will be able:

1. Define key concepts and components of supply chain management and logistics.
2. Analyze the role of supply chain management in achieving organizational objectives.
3. Evaluate the effectiveness of various supply chain strategies and practices.
4. Design and implement supply chain processes to optimize efficiency and performance.
5. Utilize technology and information systems to enhance supply chain operations.
7. Identify and solve problems related to supply chain and logistics management.
8. Apply ethical and sustainable practices in supply chain operations.

Unit	Title and Contents	No. of Lectures in Clock Hours
01	**Introduction to Supply Chain Management (SCM)** Overview of Supply Chain Management – Meaning – Definition – Objectives – Functions - Features and Importance - Stages of Supply chain - Key Components and Participants - Cycle view of Supply Chain Process - Decision Phases in Supply Chain Management - Key issues in SCM - Supply Chain Management Framework - Supply Chain Components - Supply Chain Flow (Materials, Information, Finances) - Overview of Customer Focus and Demand - Customer Relationship Management Vs Supply Chain Management – Outsourcing - basic concept - Future of Supply Chain Management	**15**

02	**Supply Chain Management Structure :** Basic Terms from Supply Chain Management – Upstream – Downstream - Value added services - Structure of a Supply Chain - Push based Supply Chain - Pull based Supply Chain - Trade-off between Push & Pull, Identifying appropriate Push & Pull Strategy for Supply Chain	**07**
03	**Role of Technology in Supply Chain Management** Information Systems and Technologies - Role of IT in Supply Chain Management, ERP Systems and Supply Chain Management Software Emerging Technologies - Blockchain, IoT, AI in SCM Impact of Technology on Supply Chain Efficiency	**08**
04	**Fundamentals of Logistics Management** Definition and Scope - Role of Logistics in Supply Chain - Key Logistics Activities (Transportation, Warehousing, Inventory Management) **Transportation Planning and Management** - Transportation Management - Modes of Transportation - Transportation Networks - Route Planning and Optimization - Cost and Service Trade-offs	**07**
05	**Freight and Carrier Management -** Freight Classification and Rates - Carrier Selection and Relationship Management **Warehousing and Distribution -** Types of Warehouses - Warehouse Layout and Design **Warehouse Operations -** Receiving, Storage, and Shipping - Order Picking and Packing - Inventory Control in Warehousing **Distribution Management -** Distribution Strategies - Distribution Network Design - Last Mile Delivery **Basics of Inventory Management -** Types of Inventory - Inventory Control Systems - Just-In-Time (JIT) Inventory **Inventory Planning and Replenishment -** Demand Forecasting - Reorder Points and Safety Stock - Inventory Turnover and Performance Metrics	**08**
06	**Logistics Information Systems / Technology in Logistics -** Role of IT in Logistics Management - Logistics Information Systems (LIS) - Warehouse Management Systems (WMS) **Emerging Technologies -** RFID, GPS, IoT in Logistics - Automation and Robotics in Warehousing - Data Analytics and Big Data in Logistics **International Logistics -** International Trade and Logistics - Cross-Border Transportation - Customs and Regulatory Compliance **Challenges in International Logistics -** Risk Management in Global Logistics - Cultural and Legal Considerations **Sustainable Logistics / Green Logistics -** Environmental Impact of Logistics - Sustainable Practices in Transportation and Warehousing **Corporate Social Responsibility in Logistics -**Ethical Issues in Logistics	**15**

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business/Industry Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC
8. Case Studies / Case Problems

List of Recommended Books and Study Materials

1. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management, Macmillan
2. Krishnan Dr. Gopal - Material Management, Pearson,New Delhi
3. Chopra and P. Meindl, Supply Chain Management, Prentice Hall, 2010
4. Rahul V. Altekar, 'Supply Chain Management- Concepts and Cases'; Prentice Hall of India
5. R.B. Handfield and E.L. Nochols, Jr. Introduction to Supply Chain Management. Prentice Hall
6. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India
7. Dr. Matin Khan, Sales & Distribution Management, Excel Books
8. Supplementary Readings:

Journals:

1. Journal of Supply Chain Management,
2. International Journal of Physical Distribution & Logistics Management
3. Industry Reports and White Papers

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Marketing
Academic Year: 2024-2025

Name of the Program: **M. Com. In Marketing**			Program Code:	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. COM.	IV	ETM669MJ	Emerging Trends in Marketing	4	4	100

Course Objectives:

1. Understand Emerging Trends: To familiarize students with the latest trends and innovations in the field of marketing.
2. Develop Strategic Thinking: To develop strategic thinking skills for adapting to and leveraging new marketing trends.
3. Analyze Contemporary Issues: To analyze contemporary issues and their impact on global marketing operations.
4. Enhance Practical Skills: To enhance practical marketing skills through case studies and real-world applications.
5. Integrate Digital Marketing: To understand the integration of digital marketing strategies in modern business practices.
6. Promote Sustainable Marketing: To explore the role of sustainable and ethical practices in marketing.

Course Outcomes: After completion of the course, students will be able:

1. **Knowledge Application:** Students will be able to apply emerging marketing trends to real-world business scenarios.
2. **Strategic Analysis:** Students will develop the ability to analyze and strategize based on current marketing issues and trends.
3. **Digital Proficiency:** Students will gain proficiency in digital marketing tools and techniques.
4. **Innovative Thinking:** Students will cultivate innovative thinking for creating effective marketing strategies.
5. **Ethical Awareness:** Students will understand the importance of ethical considerations and sustainability in marketing practices.
2. **Global Perspective:** Students will gain a global perspective on marketing, understanding the complexities of international markets.

Unit	Unit Title and Contents	No. of Lectures in Clock Hours
01	**Introduction to Emerging Trends in Marketing.** - Definition and scope of emerging marketing trends - Importance of staying updated with marketing trends - Overview of recent developments in marketing **Digital Marketing** - Evolution and growth of digital marketing - Key digital marketing strategies: SEO, SEM, content marketing, social media marketing - Role of data analytics and big data in digital marketing - Case studies on successful digital marketing campaigns **Green Marketing** - Introduction to green marketing - Principles and practices of sustainable marketing - Consumer behavior towards green products - Case studies on companies implementing green marketing strategies	15
02	**Viral Marketing** - Understanding viral marketing and its components - Strategies for creating viral content - Role of social media in viral marketing - Case studies on successful viral marketing campaigns **Neuro Marketing** - Introduction to neuro marketing - Techniques used in neuro marketing: EEG, fMRI, eye tracking - Applications of neuro marketing in advertising and consumer research - Ethical considerations in neuro marketing **Global Marketing Operations** - Emerging issues in global marketing operations - Cultural considerations in international marketing - Strategies for entering and succeeding in international markets - Case studies on global marketing strategies	15
03	**Event-Based Marketing** - Overview of event-based marketing - Types of events: Trade shows, product launches, webinars, community events - Planning and executing successful events - Measuring event ROI - Case studies of successful event-based marketing - Project: Plan an event-based marketing campaign for a new product **Entertainment Marketing** - Concept and importance of entertainment marketing - Product placements and branded content - Celebrity endorsements - Integrating brands into entertainment mediums - Case studies of successful entertainment marketing campaigns - Assignment: Create an entertainment marketing proposal for a brand	15

	Sports Marketing - Understanding sports marketing - Sponsorships, endorsements, and advertising in sports - Building brand loyalty through sports - Measuring the impact of sports marketing - Case studies of effective sports marketing - Group project: Design a sports marketing strategy for a product	
04	**Marketing Communications** - Emerging trends in marketing communications - Role of integrated marketing communications (IMC) - Impact of technology on marketing communications - Case studies on innovative marketing communication strategies **Future Trends and Innovations** - Predicting future trends in marketing - Role of artificial intelligence and machine learning in marketing - Innovations in consumer engagement and experience - Case studies on forward-thinking marketing strategies **Bottom of the Pyramid (BoP) Marketing** - Concept of BoP marketing - Challenges and opportunities in BoP markets - Creating affordable and accessible products - Innovative business models and partnerships - Case studies of successful BoP marketing strategies - Discussion: Develop a marketing plan for a BoP market	**15**

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business/Industry Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC
8. Case Studies / Case Problems
9. Weekly quizzes and assignments
10. Group projects and presentation

List of Recommended Books and Study Materials

1. "Marketing 4.0: Moving from Traditional to Digital" - Authors: Philip Kotler, Hermawan Kartajaya, Iwan Setiawan - Publisher: Wiley India Pvt. Ltd.

2. "Digital Marketing: Cases from India" - Authors: Rajendra Nargundkar, Romi Sainy - Publisher: Notion Press

3. "Marketing Management: Indian Cases" - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press

4. "Social Media Marketing in India" - Authors: Venke Sharma, Kiran Ranga, - Publisher: McGraw Hill Education
5. "Green Marketing: A Case Study Approach" - Author: Neeraj Kumar - Publisher: SAGE Publications India Pvt Ltd
6. "Marketing: An Introduction" - Authors: Gary Armstrong, Philip Kotler, Prafulla Y. Agnihotri - Publisher: Pearson Education India
7. "Contemporary Issues in Marketing" - Editor: John Fitzgerald - Publisher: McGraw Hill Education
8. "Neuro Marketing in Action" - Authors: Patrick Renvoise, Christophe Morin - Publisher: SAGE Publications India Pvt Ltd
9. "Principles of Marketing: A South Asian Perspective" - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India

Additional Resources:

Academic Journals and Articles: Students should also be encouraged to read academic journals such as the Journal of Marketing, Journal of Marketing Research, and Indian Journal of Marketing to stay updated with the latest research and trends.

Industry Reports: Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Research Project
Academic Year: 2024-2025

Name of the Program: **M. Com**			Program Code:	Name of the Department: **Commerce**		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes	Credits	Marks
M. COM.	IV	RP670MJ	Research Project (Major Related)	6	6	150