



# **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	
<b>Cum. Cr. For PG Diploma</b>			<b>24-28</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>40-44</b>	
<b>Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree</b>									
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	
<b>Cum. Cr. for 1 Yr PG Degree</b>			<b>22-26</b>	<b>8</b>			<b>10</b>	<b>40-44</b>	
<b>Cum. Cr. for 2 Yr PG Degree</b>			<b>46-54</b>	<b>16</b>	<b>4</b>	<b>4</b>	<b>10</b>	<b>80-88</b>	
<b>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</b>									
	<b>8.0</b>		Course Work Min. 12 (3*4)		Training in Teaching / Education/ Pedagogy: 4		<b>16 + Ph. D. Work</b>		<b>Ph.D. in Subject</b>

**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 30:70 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 30% 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 70 marks**

**Instructions -**

- 1) Q1 and Q6 are compulsory**
- 2) Students can attempt any three questions from Q. No. 2 to Q.No. 5**

<b>Q1) Fill in the Blanks</b>	<b>5 marks</b>
<b>Q2) Descriptive Question from Unit 1</b>	<b>15 marks</b>
<b>Q3) Descriptive Question from Unit 2</b>	<b>15 marks</b>
<b>Q4) Descriptive Question from Unit 3</b>	<b>15 marks</b>
<b>Q5) Descriptive Question from Unit 4</b>	<b>15 marks</b>
<b>Q6) Write short notes on (Any 4 out of 6)</b>	<b>20 marks</b>

**8. Format for SEE for 35 marks (2 credits paper) (Theory):-**

**Instructions -**

**All questions are compulsory**

<b>Q1) Descriptive Question from Unit 1</b>	<b>10 marks</b>
<b>Q2) Descriptive Question from Unit 2</b>	<b>10 marks</b>
<b>Q3) Write short notes on (Any 3)</b>	<b>15 marks</b>

## 9. Format for SEE :

### Subjects:

- 1) Management Accounting (4 Credits) (70 Marks and 3 Hours)
- 2) Advanced Accounting (4 Credits) (70 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 4 out of 6)	=	20 Marks

## 10. Format for SEE :

### Subjects:

- 1) Personal Income Tax and Tax Planning (4 Credits) (70 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 4 out of 6)	=	20 Marks



### 11. Format for SEE :

Subjects:

1) Direct Tax (2 Credits) (35 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 3 out of 4)	=	15 Marks

### 12. Format for SEE :

Subject: Costs for Decision Making and Activity Based Costing

Semester End Examination Question Paper Pattern: 35 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 3 out of 4)	15 Marks

### 13. Format for SEE:

Subject: Costing Techniques and Responsibility Accounting

Semester End Examination Question Paper Pattern: 70 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 4 out of 6)	20 Marks

14. Format for SEE :

Subject: Advanced Cost Accounting & Cost System

Semester End Examination Question Paper Pattern: 70 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 4 out of 6)	20 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
<b>Major Mandatory (Compulsory)</b>				
1.	MA501MJ	Management Accounting	4	Accountancy
2.	IE502MJ	Industrial Economics OR	4	Bus. Economics
	BS503MJ	Business Statistics OR	4	Statistics & Computer Application
	QA504MJ	Quantitative Applications	4	Statistics & Computer Application
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
3.	PT505MJ	Personal Income tax & Tax Planning	4	Accountancy
4.	DT506MJ	Direct Tax	2	Accountancy
<b>Major Elective</b>				
5.	AA507MJ	Advanced Accounting	4	Accountancy
<b>Commercial Laws &amp; Practices</b>				
<b>Major Mandatory</b>				
6.	IS508MJ	Information Systems & E-Commerce Practices	4	Business Law
7.	LL509MJ	Labour Laws	2	Business Law
<b>Major Elective</b>				
8.	IP510MJ	Intellectual Property Laws	4	Business Law
<b>Advanced Cost Accounting &amp; Cost System</b>				
<b>Major Mandatory</b>				
9.	AC511MJ	Advanced Cost Accounting & Cost Systems	4	Cost & Works Accounting

Sr. No.	Course Code	Subject	Credits	Name of BOS
10.	CD512MJ	Costs for Decision Making & Activity Based Costing	2	Cost & Works Accounting
<b>Major Elective</b>				
11.	CT513MJ	Costing Techniques and Responsibility Accounting	4	Cost & Works Accounting
<b>Co-Operation &amp; Rural Development</b>				
<b>Major Mandatory</b>				
12.	CM514MJ	Cooperative Movement in India	4	Business Practices
13.	RI515MJ	Rural Infrastructure	2	Business Practices
<b>Major Elective</b>				
14.	OC516MJ	Organization of Cooperative Business	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
15.	OT517MJ	Organized Trades & Markets	4	Business Practices
16.	LO518MJ	Leadership and Organizational Behaviour	2	Business Practices
<b>Major Elective</b>				
17.	BE519MJ	Business Environment & Policy	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
18.	PO520MJ	Production & Operation Management	4	Bus. Administration
19.	EC521MJ	E-Commerce	2	Bus. Administration
<b>Major Elective</b>				
20.	FM522MJ	Financial Management	4	Bus. Administration
<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				

Sr. No.	Course Code	Subject	Credits	Name of BOS
21.	CB523MJ	Central Banking	4	Banking & Finance
22.	UB524MJ	Universal Banking	2	Banking & Finance
<b>Major Elective</b>				
23.	LF525MJ	Legal Framework of Banking	4	Banking & Finance
<b>Advanced Marketing</b>				
<b>Major Mandatory</b>				
24.	SM526MJ	Social Media Marketing	4	Marketing
25.	EM527MJ	Event management	2	Marketing
<b>Major Elective</b>				
26.	MT528MJ	Marketing Techniques	4	Marketing
<b>Research Methodology (Compulsory)</b>				
27.	RM529MJ	Research Methodology	4	Business Practices

## Semester - II

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory (Compulsory)</b>				
1.	FA551MJ	Financial Analysis & Control	4	Accountancy
2.	ST552MJ	Strategic Management	4	Bus. Administration
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
3.	BT553MJ	Business Tax Assessment & Planning	4	Accountancy
4.	IT554MJ	Indirect Tax	2	Accountancy
<b>Major Elective</b>				
5.	SA555MJ	Specialized Areas in Accounting	4	Accountancy
<b>Commercial Laws &amp; Practices</b>				
<b>Major Mandatory</b>				
6.	DC556MJ	Laws Relating to Copyright & Design	4	Business Law
7.	LA557MJ	Law of Arbitration	2	Business Law
<b>Major Elective</b>				
8.	ES558MJ	E-Security & Cyber Laws	4	Business Law
<b>Advanced Cost Accounting &amp; Cost System</b>				
<b>Major Mandatory</b>				
9.	CA559MJ	Application of Cost Accounting	4	Cost & Works Accounting
10.	VA560MJ	Variance Analysis & Interpretation	2	Cost & Works Accounting
<b>Major Elective</b>				
11.	CC561MJ	Cost Control & Cost System	4	Cost & Works Accounting
<b>Co-Operation &amp; Rural Development</b>				

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory</b>				
12.	MC562MJ	Management of Co-Operative Movement	4	Business Practices
13.	RE563MJ	Rural Entrepreneurship & Micro Finance	2	Business Practices
<b>Major Elective</b>				
14.	IC564MJ	International Cooperative Movement	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
15.	BP565MJ	Modern Business Practices	4	Business Practices
16.	BL566MJ	Business Laws & Ethics	2	Business Practices
<b>Major Elective</b>				
17.	BA567MJ	Business Environment Analysis	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
18.	BV568MJ	Business Ethics & Professional Values	4	Bus. Administration
19.	CS569MJ	Corporate Social Responsibility	2	Bus. Administration
<b>Major Elective</b>				
20.	KM570MJ	Elements of Knowledge Management	4	Bus. Administration
<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				
21.	LP571MJ	Banking Law & Practices	4	Banking & Finance
22.	PS572MJ	Banking Product & Services	2	Banking & Finance
<b>Major Elective</b>				
23.	MP573MJ	Monetary Policy	4	Banking & Finance

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Advanced Marketing</b>				
<b>Major Mandatory</b>				
24.	CR574MJ	Customer Relationship Marketing & Retailing	4	Marketing
25.	BR575MJ	Branding	2	Marketing
<b>Major Elective</b>				
26.	MS576MJ	Service Marketing	4	Marketing
<b>On the Job Training / Field Project (Compulsory)</b>				
27.	JT577MJT	On the Job Training OR	4	Concerned Specialization
	FP578MJT	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**

<b>Name of the Program:</b> M. Com.	<b>Course Code:</b> MA501MJ	<b>Name of the Department:</b> Commerce
--	--------------------------------	--

Class	Semester	Course Code	Course Name	No. of Lectures Per Week	Credits	Marks
M. Com.	I	MA501 MJ	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	<b>Introduction to Management Accounting (Theory)</b> 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

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

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

<b>Teaching Methodology:</b>	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Guest Lectures of Professionals, Industry Experts etc.</li> <li>• Teaching with the help of ICT tools</li> <li>• Visits to various Professionals Units, Companies and Business Units</li> <li>• Group Discussion</li> <li>• Assignments, Tutorials and Presentations</li> <li>• YouTube Lectures developed by MHRD &amp; UGC</li> <li>• Case Study / Case Problems</li> </ul>
<b>Internship for Students if any: Not applicable</b>	
<b>Recommended Books:</b> <ol style="list-style-type: none"> <li>1. Management Accounting- Text, Problems and Cases, M.Y. Khan &amp; P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi</li> <li>2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi</li> <li>3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi</li> <li>4. Accounting for Management, N. P. Srinivas &amp; M. Shaktivel Murugan, S. Chand Publication, New Delhi</li> <li>5. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi</li> <li>6. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi</li> <li>7. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.</li> <li>8. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.</li> <li>9. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand &amp; Sons, New Delhi</li> <li>10. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi</li> <li>11. Advanced Cost and Management Accounting, V. K. Saxena &amp; C. D. Vashist, Sultan Chand and Sons, New Delhi.</li> <li>12. Cost and Management Accounting, Inamdar S.M., Everest Publishing House.</li> <li>13. Study Materials of ICAI, ICSI, ICMA</li> <li>14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary</li> </ol>	
<b>Scheme of Examination:</b> <ol style="list-style-type: none"> <li>1. Internal Assessment: 30%</li> <li>2. External Assessment: 70%</li> </ol>	

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: <b>M.Com.</b>	Course Code <b>IE502MJ</b>	Name of the Department: <b>Commerce</b>
---------------------------------------	-------------------------------	--

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures/ per week	Credits	Marks
<b>M. Com. Part I</b>	<b>I</b>	<b>IE502MJ</b>	<b>Industrial Economics</b>	<b>5</b>	<b>4</b>	<b>100</b>

**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	<b>Introduction to Industrial Economics</b> <ol style="list-style-type: none"> <li>1. Meaning, Nature and Scope of Industrial Economics</li> <li>2. Need and Significance of Industrial Economics</li> <li>3. Concept of Productivity and Efficiency</li> <li>4. Concept of Composition and Growth - Structural Transformation of Public Sector Industries and Private Sector Industries</li> <li>5. Classification of Industries after 1991</li> <li>6. Role of Agro Industries after 1991</li> <li>7. Changing Role of Public Sector and Private Sector Industries and their Problems.</li> <li>8. Industrial Combinations- Causes, Mergers, Amalgamation and Acquisition</li> </ol>	15
2	<b>Industrial Location and Regional Development</b> <ol style="list-style-type: none"> <li>1. Factors Affecting Location of Industries</li> <li>2. Theories of Industrial Location - <ol style="list-style-type: none"> <li>a) Alfred Weber's Theory</li> <li>b) Sergeant Florence Theory</li> <li>c) Matrix Theory of Industrial Location</li> </ol> </li> <li>3. Industrial Imbalance - <ol style="list-style-type: none"> <li>a) Need for Balanced Regional Development</li> <li>b) Causes of Industrial Imbalance</li> <li>c) Measures for Solving Industrial Imbalance</li> </ol> </li> <li>4. Hirschman Theory of Unbalanced Growth</li> <li>5. Regional Industrial Imbalance in India- <ol style="list-style-type: none"> <li>a) Extent of Regional Industrial Imbalance</li> <li>b) Government Policy for Balanced Regional Industrial Development.</li> </ol> </li> </ol>	15
3	<b>3. Industrial Finance and Policy</b> <ol style="list-style-type: none"> <li>1. Sources of Industrial Finance- <ol style="list-style-type: none"> <li>1. Types of Internal Sources of Finance</li> <li>2. Types of External Sources of Finance</li> </ol> </li> <li>2. Institutional Finance- Role and Contribution of IDBI, SFCs, SIDBI, NABARD and EXIM Bank</li> <li>3. Foreign Capital- <ol style="list-style-type: none"> <li>1. Institutional Foreign Capital- International Development Agency (IDA), International Financial Corporation (IFC), Asian Development Bank (ADB), BRICS Bank</li> <li>2. External Commercial Borrowings- American Depositary Receipt (ADR), Global Depositary Receipt (GDR)</li> </ol> </li> <li>4. Recent Trends in Financing Large Scale Industries</li> <li>5. Recent Trends in Financing MSMEs ( MUDRA, Startup Loan, Crowd Funding)</li> </ol>	15

4	<b>4. Major Industries in Maharashtra: Working, Problems and Progress</b> <ol style="list-style-type: none"> <li>1. Pharmaceutical Industries</li> <li>2. Petrochemical and Chemical Industries</li> <li>3. Electronics Industries</li> <li>4. Software Industries</li> <li>5. Cooperative Industries</li> <li>6. Agro Based and Forest Industries</li> <li>7. Food Processing Industries</li> <li>8. Construction Industries</li> </ol>	15
---	--	----

<b>Teaching Methodologies:</b>	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Expert Sessions.</li> <li>3. Industrial Visits</li> <li>4. Open Book Test</li> <li>5. Library Assignment.</li> <li>6. Assignments &amp; Presentations</li> <li>7. Case Studies.</li> </ol>
--------------------------------	---

Internship for Students if any: Not Applicable

<p><b>Suggested Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Ahluwalia. I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi.</li> <li>2. Barthwal. R. R. (2021), Industrial Economics (4<sup>th</sup> Edition), Wiley Eastern Ltd., New Delhi.</li> <li>3. Cherunilam. F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai.</li> <li>4. Mishra M. (2022), Industrial Economics, Kunal Book, New Delhi</li> <li>5. Desai. B. (1991), Industrial Economy in India, (3rd Edition), Himalayan Publishing House, Mumbai.</li> <li>6. Divine, P.J. and R.M. Jones et al. (1976), An Introduction to Industrial Economics, George Allen and Unwin Ltd., London.</li> <li>7. Kar S. and et. al. (2015), Industrial and Labour Economics, Springer India</li> <li>8. Mani N (2022), Industrial Economics, New Century Publications, New Delhi</li> <li>9. Singh A. K. and Kanaujiya K. S. (2022), Rural Industrialization: Challenges and Opportunities , Kunal Book, New Delhi</li> <li>10. Rajesh Kumar R (2021) Industrial Economics and Foreign Trade, Jyothis Publishers, Ernakulam, Kerala</li> <li>11. Sabade B.R (2009), Industrial Development of Maharashtra, Mahratta Chamber of Commerce and Industries, Pune</li> <li>12. Industrial Maharashtra: Facts, Figures and Opportunities, (2007), Maharashtra Economic Development Council, Maharashtra, Mumbai</li> <li>13. Mungekar B. (2003), The Economy of Maharashtra- Changing Structure and Emerging Issues, Dr. Ambedkar Institute of Social and Economic Change, Mumbai</li> <li>14. Mahajan D. J. (2017), Industrial Economy: A Macro Study of Maharashtra, Indian Books and Periodicals, New Delhi</li> <li>15. Vishwanathan R. (2016), Industrial Finance, Laxmi Publication, Chennai</li> <li>16. Khan M. Y. (1982), Industrial Finance, Tata McGraw Hill Publication, Mumbai</li> </ol>
--

**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**

<b>Name of the Program: M. Com.</b>	<b>Course Code: BS503MJ</b>	<b>Name of the Department: Commerce</b>
---	---------------------------------	---

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	<b>BS503MJ</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

<b>Teaching Methodology</b>	1. Class Room Lectures. 2. Guest Lectures 3. Group Discussion 4. Assignments & Presentation 5. Use of Microsoft Excel
<b>Internship for Students:</b> Not Applicable	
<b>Reference Books (Suggested):</b>	
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)	
<b>Scheme of Examination:</b>	
[I] Internal Assessment: 30 % [II] Semester End Exam: 70 %	

**Note: There will be Separate Passing (30% 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: QA504MJ	Name of the Department: Commerce
---------------------------------	-------------------------	-------------------------------------

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M. COM. PART I	I	QA504MJ	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	<b>A. Introduction to Statistics and Business Analytics</b> 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>B. Visualizing Data with Charts and Graphs</b>	15

	<ol style="list-style-type: none"> <li>1. Frequency Distributions - Class Midpoint, Relative Frequency, Cumulative Frequency,</li> <li>2. Quantitative Data Graphs - Histograms, Frequency Polygons, Frequency Curves, Ogives, Dot plots, Stem and Leaf Plots</li> <li>3. Qualitative Data Graphs - Pie Charts, Bar Graphs, Pareto Charts,</li> <li>4. Charts and Graphs for Two Variables - Cross Tabulation, Scatter Plots,</li> <li>5. Visualizing Time-Series Data</li> </ol>	
II	<b>Descriptive Statistics</b> <ol style="list-style-type: none"> <li>1. Measures of Central Tendency - Mode, Median, Mean, Percentile, Quartiles</li> <li>2. Measures of Variability - Range, Coefficient of Range, Interquartile range, Variance, Standard Deviation, Coefficient of Variation</li> <li>3. Measures of Shape - Skewness, Box-and-Whisker Plots and Five-Number Summary,</li> <li>4. Business Analytics Using Descriptive Statistics</li> </ol>	15
III	<b>Statistical Quality Control</b> <ol style="list-style-type: none"> <li>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,)</li> <li>2. Process Analysis - Flowcharts, Pareto Analysis, Cause-and-Effect (Fishbone) Diagrams, Control Charts, Check Sheets or Checklists, Histogram, Scatter Chart or Scatter Diagram</li> <li>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</li> </ol>	15

IV	<b>Decision Analysis</b> <ol style="list-style-type: none"> <li>1. The Decision Table and Decision-making Under Certainty - Acts/Decision Alternatives, States of nature, Decision Table/Pay off, Regret</li> <li>2. Decision-making Under Uncertainty - Maximax Criterion, Maximin Criterion, Hurwicz Criterion, Minimax Regret, Laplace Criterion</li> <li>3. Decision-making Under Risk - Decision Trees, Expected Opportunity Loss (EOL) Criterion, Expected Monetary Value (EMV) Criterion, Expected Value of Perfect Information, Utility</li> </ol>	15
----	--	----

<b>Teaching Methodology</b>	<ol style="list-style-type: none"> <li>1. Classroom Lectures.</li> <li>2. Guest Lectures</li> <li>3. Group Discussion</li> <li>4. Assignments &amp; Presentation</li> </ol>
<b>Internship for Students: Not Applicable</b>	

**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)**

<b>Name of the Program: M. Com.</b>	<b>Course Code: RM529MJ</b>	<b>Name of the Department: Commerce</b>
---	---------------------------------	---

Class	Semester	Course Code	Course Name	No. of Lectures per week	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	<b>RM529MJ</b>	<b>Research Methodology</b>	<b>5</b>	<b>4</b>	<b>100</b>

**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	<b>Introduction to Business Research</b> 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	<b>Formulation of the Research Problem, Development of the Research Hypotheses, Research Design &amp; Sampling</b> 2.1 <b>Research Problem:</b> Defining the Research Problem, Techniques involved in Defining Research Problem 2.2 <b>Review of Literature</b> 2.3 <b>Hypotheses:</b> Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis 2.4 <b>Research Design:</b> Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design 2.5 <b>Sampling:</b> Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling: Probability & Non-probability, Sampling Errors	15
3	<b>Data Collection, Measurement &amp; Scaling, Processing of Data: Sources of Data Collection:</b> 3.1 <b>Primary Data:</b> Methods of Data Collection, Merits & Demerits 3.2 <b>Secondary Data:</b> Internal & External Sources of Data Collection Factors influencing choice of method of data collection 3.3 <b>Designing of a questionnaire -</b> Meaning, types of questionnaires, Stages in questionnaire designing, Essentials of a good questionnaire. 3.4 <b>Measurement Scaling:</b> Meaning & Types of Measurement Scale, Classification of Scales 3.5 <b>Processing of Data:</b> Editing, Coding, Classification & Tabulation. 3.6 <b>Analysis &amp; Interpretation of Data:</b> Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data	15
4	<b>Research Report and Mode of Citation &amp; Bibliography:</b> 1. <b>Research Report:</b> Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report 2. <b>Mode of Citation &amp; Bibliography:</b> 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

<b>Teaching Methodology:</b>	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Problems solving</li> <li>• Guest Lectures.</li> <li>• Visiting to various Companies.</li> <li>• Group Discussion, Debates</li> <li>• Assignments &amp; Presentation</li> <li>• Corporate Cases and Discussions on it</li> </ul>
<b>Internship for Students if any:</b> Not Applicable	
<b>Suggested Reference Books:</b> <ol style="list-style-type: none"> <li>1. Research Methodology-Methods &amp; Techniques C. R. Kothari New Age International Publishers</li> <li>2. Research Methodology Dipak Kumar Bhattacharyya Excel Books</li> <li>3. Research Methodology-Methods &amp; Techniques Anil Kumar Gupta Value Education of India</li> <li>4. Methodology &amp; Techniques of Social Research, P. L. Bhandarkar, T. S. Wilkison &amp; D. K. Laldas Himalaya Publishing House</li> <li>5. Business Research Methods, Donald R. Cooper &amp; Pamela S. Schindler Tata McGraw- Hill Edition</li> <li>6. Investigating the Social World-The Process and Practice of Research Russell K. Schutt Sage Publication</li> <li>7. Business Research Methods Alan Bryman &amp; Emma Bell Oxford University Press</li> </ol>	

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 PT505MJ	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	PT505 MJ	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

	<p>1.1 Relevance of residential status and general norms of residential status</p> <p>1.2 Residential status of an individual</p> <p>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)</p> <p>1.4 E-Filing of Income Tax Return</p>	
2	<p><b>Heads of Income:</b></p> <p>2.1 Income from Salary</p> <p>2.2 Income from House Property</p> <p>2.3 Profit or Gains from Business or Profession</p> <p>2.4 Income from Capital Gains</p> <p>2.5 Income from Other Sources</p>	15
3	<p><b>Tax Planning and Deductions under Chapter VIA to Individual Assessee:</b></p> <p>3.1 Brief Concept: Tax planning / avoidance / evasion</p> <p>3.2 Distinction between the Tax Avoidance and Tax Evasion</p> <p>3.3 Distinction between Tax Planning and Tax Management</p> <p>3.4 Hints for tax planning of salaried employee</p> <p>3.5 Deductions from Gross Total Income under Chapter VIA to Individual Assessee</p>	15
4	<p><b>Clubbing of Income and Computation of Total Taxable Income and Tax Liability of Individual:</b></p> <p>4.1 Income of other persons included in Assessee's total income (Clubbing of Income)</p> <p>4.2 Computation of Taxable Income and Tax Liability of Individual under Old and Alternate Tax Regimes</p>	15

<b>Teaching Methodology:</b>	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Guest Lectures of Professionals, Industry Experts etc.</li> <li>• Teaching with the help of ICT tools</li> <li>• Visits to various Professionals Units, Companies and Business Units</li> <li>• Group Discussion</li> <li>• Assignments, Tutorials and Presentations</li> <li>• YouTube Lectures developed by MHRD &amp; UGC</li> <li>• Case Study / Case Problems</li> </ul>
<b>Internship for Students if any: Not applicable</b>	
<b>Suggested Reference Books:</b>	
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. Singhanian and Dr. Kapil Singhanian, 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. Singhanian, 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: 30%**
2. **External Assessment: 70%**

# 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 DT506MJ	Name of the Department: Commerce
---------------------------------	------------------------	-------------------------------------

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. Com.	I	DT506 MJ	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	<b>Basic Concepts and ICDS:</b> 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

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

<b>Teaching Methodology:</b>	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Guest Lectures of Professionals, Industry Experts etc.</li> <li>• Teaching with the help of ICT tools</li> <li>• Visits to various Professionals Units, Companies and Business Units</li> <li>• Group Discussion</li> <li>• Assignments, Tutorials and Presentations</li> <li>• YouTube Lectures developed by MHRD &amp; UGC</li> <li>• Case Study / Case Problems</li> </ul>
<b>Internship for Students if any: Not applicable</b>	
<b>Suggested Reference Books:</b>	
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: 30%
2. External Assessment: 70%

# 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 AA507MJ	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	AA507MJ	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

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



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

<b>Teaching Methodology:</b>	<ul style="list-style-type: none"> <li>• Class Room Lectures.</li> <li>• Guest Lectures of Professionals, Industry Experts etc.</li> <li>• Teaching with the help of ICT tools</li> <li>• Visits to various Professionals Units, Companies and Business Units</li> <li>• Group Discussion</li> <li>• Assignments, Tutorials and Presentations</li> <li>• YouTube Lectures developed by MHRD &amp; UGC</li> <li>• Case Study / Case Problems</li> </ul>
<b>Internship for Students if any: Not applicable</b>	
<b>Suggested Reference Books:</b>	
<ol style="list-style-type: none"> <li>1. Introduction to Accountancy by T. S. Grewal S. Chnad and Company (P) Ltd., New Delhi</li> <li>2. Advanced Accounts Vol.-I &amp; II by Shukla, Grewal &amp; Gupta, S. Chand and Company (P) Ltd., New Delhi</li> <li>3. Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., New Dehi</li> <li>4. Students Guide to Accounting Standards by D.S. Rawat, Taxmann</li> <li>5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi 8</li> <li>6. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill &amp; Co. Ltd., Mumbai</li> <li>7. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi</li> <li>8. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana</li> <li>9. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata</li> <li>10. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi</li> <li>11. Advanced Accountancy Vol.-I &amp; II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.</li> <li>12. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi</li> </ol>	

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: 30%

2. External Assessment: 70%

**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: IS508MJ	Name of the Department: Commerce
---------------------------------	-------------------------	-------------------------------------

Class	Semester	Course Code	Course Name /Subject	No. of Lectures per week	Credits	Marks
M.Com.	Semester - I	IS508MJ	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.	<p style="text-align: center;"><b>Introduction to Information Systems</b></p> <p>1.1 Introduction 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  1.11 Customer Relationship Management Systems.</p>	15
2.	<p style="text-align: center;"><b>Database Management System and Electronic Data Interchange</b></p> <p>2.1 Concept of Database  2.2 Centralized 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</p>	15

	<b>Introduction to E-Commerce</b>	
3.	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
	<b>E-Commerce Supporting functions</b>	
4.	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
- ❖ Guest 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	LL509MJ	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 1.1 The concept of labour law in India 1.2 Objectives and Principles of Labour Laws 1.3 Labour Policy in India 1.4 Development of Labour Law in India 1.5 International Labour law and their reference in India	15



2.	<p style="text-align: center;">Understanding Different Laws</p> <p>2.1 Law relating to Wages and Monetary Benefits</p> <p>2.2 Law relating to Social Security and Safety Means</p> <p>2.3 Law Relating to Industrial Relations</p> <p>2.4 Law Relating to Trade Union and Labour Welfare</p>	15
----	--	----

**Teaching Methodology:**

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

**Scheme of Examination:**

- ❖ Internal Assessment (CIE) : 15 Marks
- ❖ Semester End Examination (SEE) : 35 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 Rai &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	IP510MJ	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	<p style="text-align: center;"><b>Introduction of Intellectual Property and Law</b></p> <p>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</p> <p>1.2 IPR in India Genesis and Development</p> <p>1.3 1.3 IPR and International Conventions: Paris Convention, Berne Convention, Lisbon and Madrid Agreement, TRIPS Agreement</p>	15
2	<p style="text-align: center;"><b>Law Relating to Patents</b></p> <p>2.1 Objectives of Patent Laws</p> <p>2.2 Elements of Patentability, Novelty and Non obviousness</p> <p>2.3 Subject Matter of Patent</p> <p>2.4 Procedure for filing</p> <p>2.5 Registration Procedures</p> <p>2.6 Rights and Duties of Patentee</p> <p>2.7 Assignment and License</p> <p>2.8 Restoration and lapsed patent</p> <p>2.9 Surrender and Revocation of Patents</p> <p>2.10 Infringement, Remedies and Penalties</p> <p>2.11 Patent Office and Appellate Board</p>	15
3	<p style="text-align: center;"><b>Copy Rights</b></p> <p>3.1 Nature of Copy rights</p> <p>3.2 Subject Matter of Copy Right, Original literary, dramatic musical/artistic work, cinematography films and sound recording</p> <p>3.3 Registration Procedure, Terms of Protection, Ownership of Copy Right</p> <p>3.4 Assignment and license of Copy Right</p> <p>3.5 Infringement, Remedies and Penalties</p> <p>3.6 Distinction between Related Rights and Copy Rights</p>	10
4	<b>Trade Marks</b>	10

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

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

Scheme of Examination:

- ❖ Internal Assessment (CIE) : 30 Marks
- ❖ Semester End Examination (SEE) : 70 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: AC511MJ	Name of the Department: <b>Commerce</b>
--------------------------------	-------------------------	--

Class	Semester	Course Code	Course Name	No. of Lectures per week	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	AC511MJ	<b>Advanced Cost Accounting &amp; Cost Systems</b>	<b>5</b>	<b>4</b>	<b>100</b>

**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	<p><b>Basic Cost Concepts and Material Cost Control (CAS -1 &amp; 6)</b></p> <ol style="list-style-type: none"> <li>1. Meaning, Definitions, and objectives of Cost Accounting</li> <li>2. Relationship among Cost Accounting, Financial Accounting &amp; Management Accounting.</li> <li>3. Cost Classification (theory only) - Meaning, important characteristics and examples of each following costs:               <ol style="list-style-type: none"> <li>a) According to elements (material, wages, expenses),</li> <li>b) According to functions or operations (Product Cost, Administration Cost, Selling Cost, Distribution Cost, Research &amp; Development Cost),</li> <li>c) According to nature or behaviour (Fixed Cost, Variable Cost, Semi-variable Cost),</li> <li>d) According to Controllability (Controllable Cost, Uncontrollable Cost),</li> <li>e) According to direct &amp; Indirect Cost,</li> <li>f) According to normality (Normal cost, abnormal cost),</li> <li>g) According to time (Historical Cost and Predetermined Cost),</li> <li>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.</li> </ol> </li> <li>4. Preparation of Cost Sheet.</li> <li>5. Material Cost Control - Concept of Material Cost and Material control, Objectives of Material Management, Material Purchasing Procedure, Inventory or Material Control Techniques -               <ol style="list-style-type: none"> <li>a) Perpetual Inventory System,</li> <li>b) ABC Analysis,</li> <li>c) Inventory Turnover Ratio,</li> <li>d) Just in Time,</li> <li>e) Economic Order Quantity,</li> <li>f) Inventory Levels.</li> </ol> </li> <li>6. Preface to Cost Accounting Standards - Objectives and Functions of Cost Accounting Standards Board, Scope of Cost Accounting Standards.               <ol style="list-style-type: none"> <li>7. Cost Accounting Standard (CAS-1) : Classification of Cost</li> <li>8. Cost Accounting Standard (CAS-6) : Material Cost</li> </ol> </li> </ol> <p>(Numerical Problems on Preparation of Cost Sheet, Inventory Turnover Ratio, Economic Order Quantity, Inventory Levels)</p>	15
2	<p><b>Employee Cost (CAS - 7)</b></p> <ol style="list-style-type: none"> <li>1. Meaning, Definitions and Significance of Labour Cost.</li> <li>2. Classification of Labour Cost.</li> </ol>	15



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

	<ol style="list-style-type: none"> <li>1. Meaning and Need for reconciliation.</li> <li>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.</li> <li>3. Procedure for reconciliation.</li> </ol> <p>(Numerical problems on Non-integrated accounting system, Reconciliation of Cost &amp; Financial Accounts)</p>	
--	--	--

<b>Teaching Methodology:</b>	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures.</li> <li>3. Visiting to various Companies.</li> <li>4. Group Discussion, Debates</li> <li>5. Assignments &amp; Presentation</li> <li>6. Presentation</li> <li>7. Field Visits/Industrial Visits</li> <li>8. Online Resources and Interactive Learning</li> </ol>
<b>Internship for Students if any: Not Applicable</b>	

<b>Suggested Reference Books</b>				
<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author</b>	<b>Publisher</b>	<b>Place</b>
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: 30 %
- ii. Semester End Exam: 70 %

## 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: CD512MJ	Name of the Department: Commerce
---------------------------------	-------------------------	-------------------------------------

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. COM. PART I	I	CD512MJ	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 or 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	<b>Costs for Decision Making</b> 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	<b>Activity Based Costing</b> 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
<b>Teaching Methodology:</b>	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	
<b>Internship for Students if any: Not Applicable</b>		

**Suggested Reference Books**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author</b>	<b>Publisher</b>	<b>Place</b>
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: CT513MJ	Name of the Department: <b>Commerce</b>
--------------------------------	-------------------------	--

Class	Semester	Course Code	Course Name	No. of Lectures per week	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	CT513MJ	<b>Costing Techniques and Responsibility Accounting</b>	<b>5</b>	<b>4</b>	<b>100</b>

**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	<p><b>Budgetary Control</b></p> <ol style="list-style-type: none"> <li>1. Concept of Budget, Budgeting and Budgetary Control, Objectives of Budgetary Control, Steps involved in the preparation of Budgets, Advantages &amp; Disadvantages of Budgetary Control System</li> <li>2. Types of Budgets</li> <li>3. Preparation of Flexible Budget, Cash Budget, Purchase Budget, Sales Budget, Production Budget.</li> <li>4. Key or Limiting Factors to Budgeting</li> <li>5. Zero Base Budgeting (ZBB) - Meaning, advantages and disadvantages</li> </ol>	15
2	<p><b>Standard Costing</b></p> <ol style="list-style-type: none"> <li>1. Meaning of the term Standard Costing, Need and Importance of Standard Costing, Steps involved in Standard Costing, Meaning &amp; Classification of 'Variances', Reasons for different types of variances</li> <li>2. Computation of Variances along with reasons for variances - Material, Labour, Overhead, Sales and Profit Variances.</li> </ol>	15
3	<p><b>Uniform Costing, Interfirm Comparison and Productivity</b></p> <ol style="list-style-type: none"> <li>1. Meaning and objectives of uniform Costing, Important Factors Required for consideration under Uniform Costing, Advantages and Disadvantages of Uniform Costing</li> <li>2. Meaning and requirement of an interfirm comparison, advantages and limitations of Interfirm Comparison</li> <li>3. Productivity: (Theory only) <ol style="list-style-type: none"> <li>1. Meaning of the concept 'Productivity'</li> <li>2. Difficulties in measuring Productivity</li> <li>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</li> <li>4. Causes of Low Productivity</li> <li>5. Factors to improve productivity</li> </ol> </li> </ol>	15



Unit	Title and contents	No of Lectures
4	<b>Responsibility Accounting</b> 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

<b>Teaching Methodology:</b>	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
<b>Internship for Students if any:</b> 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: 30 %
- ii. Semester End Exam: 70 %

**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.	CM514MJ	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	CM514MJ	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	<b>CONCEPT OF CO-OPERATIVE MOVEMENT</b>	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	<b>STRUCTURE OF CO-OPERATIVES SOCIETIES</b>	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	<b>CO-OPERATIVE LEGISLATIONS IN INDIA</b>	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	<b>Various Committees of Co-operative Movement in India</b>	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.	RI515MJ	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures	Credits	Marks
M. Com. Part- I	I	RI515MJ	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	<b>RURAL DEVELOPMENT IN INDIA SINCE INDEPENDENCE</b>	15
	<ol style="list-style-type: none"> <li>1. Development of Rural Industries</li> <li>2. Development of Allied sectors</li> <li>3. Programs for weaker Sections</li> <li>4. Planning and Peoples Participation</li> <li>5. Supporting services to the agriculture.</li> <li>6. The Changing role of Voluntary Agencies: From welfare to Development</li> </ol>	

2	<b>RURAL INFRASTRUCTURE DEVELOPMENT: SCOPE AND IMPORTANCE</b>	15
	<p>2.1 Infrastructure for rural Connectivity</p> <p>2.2 Infrastructure for agriculture and allied sectors</p> <p>2.3 Infrastructure for Quality of Life and Sustainable Development.</p> <p>2.4 Modernising Infrastructure for a better tomorrow:</p> <p style="padding-left: 20px;">a. Transport and Communication</p> <p style="padding-left: 20px;">b. Housing and Education,</p> <p style="padding-left: 20px;">c. Health and Sanitation</p> <p style="padding-left: 20px;">d. Managing the water Resources.</p> <p>2.5 Growth of Financial infrastructure in Rural India</p> <p>2.6 Rural Entrepreneurship and Infrastructure.</p>	

**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 Organisatio & 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.	OC516MJ	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	OC516MJ	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	<b>ORIGIN AND CONCEPT OF CO-OPERATION</b>	15
	<ol style="list-style-type: none"> <li>1. Meaning of Co-operation</li> <li>2. Definition of Co-operation</li> <li>3. Features of Co-operation</li> <li>4. Benefits of Co-operation</li> <li>5. Co-Operatives: A Thought Process               <ol style="list-style-type: none"> <li>a. Robert Owen</li> <li>b. Dr. William King</li> <li>c. Charles Fourier</li> <li>d. Jawaharlal Nehru</li> <li>e. Mahatma Gandhi</li> </ol> </li> <li>6. Principles of Co-Operation - Rochdale Principles</li> <li>7. Co-Operative Movement in India -               <ol style="list-style-type: none"> <li>a. Origin of Co-Operative Movement in India</li> <li>b. Progress of Co-Operative Movement in India</li> <li>c. Role of Co-Operatives in the Economic Development of India.</li> </ol> </li> <li>8. Study of Recent National Co-Operation Policy.</li> </ol>	
2	<b>ORGANIZATIONAL STRUCTURE OF CO - OPERATIVES IN INDIA</b>	15
	<ol style="list-style-type: none"> <li>2.1. Organizational Structure of Co -operatives:</li> <li>2.2 Organization Chart for Co-Operative Business and Banking Units</li> <li>2.3 Federal Structure of Co-Operative Organization</li> <li>2.4 Communication and leadership in Co-Operative Organization</li> <li>2.5 Monitoring of Co-Operatives</li> <li>2.6 Audit and Taxation System in Co-Operatives</li> </ol>	
3	<b>ROLE OF INSTITUTIONS IN CO-OPERATIVE TRAINING</b>	15
	<ol style="list-style-type: none"> <li>1. Need of Co-Operative Training</li> <li>2. Importance of Co-Operative Training</li> <li>3. Role of Institutions in Providing Co-Operative Training.</li> </ol>	

	<p>4. Study of Co - Operative Training Institutions:</p> <ol style="list-style-type: none"> <li>National Co-Operative Union of India,</li> <li>National Centre for Co-Operative Education,</li> <li>National Council for Co-Operative Training,</li> <li>State Co-Operative Union,</li> <li>Vaikunth Mehta National Institute of Co-Operative Management</li> </ol> <p>5. Study of Government and Other Institutions in the Development of Co-Operatives:</p> <ol style="list-style-type: none"> <li>National Cooperative Development Corporation (NCDC)</li> <li>National Bank for Agriculture and Rural Development (NABARD)</li> <li>National Dairy Development Board (NDDB)</li> <li>Reserve Bank of India (RBI)</li> <li>National Co-operative Union of India (NCUI)</li> </ol>	
4	<b>CO-OPERATIVE BUSINESS ENTERPRISES IN INDIA</b>	15
	<p><b>4.1 Agricultural Non-credit Co-Operatives:</b></p> <ol style="list-style-type: none"> <li>Meaning of Co-Operative farming</li> <li>Types of Co-Operative farming</li> <li>Progress Co-Operative farming</li> <li>Problems Co-Operative farming</li> <li>Solutions Co-Operative farming</li> </ol> <p><b>4.2 Irrigation Co-Operatives -</b></p> <ol style="list-style-type: none"> <li>Meaning Irrigation Co-Operatives</li> <li>Progress Irrigation Co-Operatives</li> <li>Problems Irrigation Co-Operatives</li> <li>Role in Water Conservation</li> </ol> <p><b>Study of Dairy Co - Operatives and Dairy Development in India</b></p> <ol style="list-style-type: none"> <li>Study of Co - Operative Business Sectors (Agriculture Co-Operatives, Processing Co-Operatives, Housing Co-Operatives, Marketing Co-Operatives etc.)</li> <li>Recent developments in Co-Operation in India</li> </ol>	

### **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. Ravichnadrán 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.	OT517MJ	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	OT517MJ	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	<b>SERVICE SECTOR</b>	15
	1. Meaning and Characteristics of Services Sector.	

	<ol style="list-style-type: none"> <li>2. Types of Service Sectors-Tourism, Banking, Insurance, Healthcare, Construction, IT, Hospitality, Entertainment, Transportation, Community and Social Services.</li> <li>3. Role and Importance of the Service Sector in the Development of India.</li> <li>4. Growth of Service Sector in Indian Economy.</li> <li>5. Challenges of the Service Sector and Measures for Promotion of the Service Sector</li> <li>6. Business Practices with reference to Service Sector.</li> <li>7. Importance of Business Practices in Service Sector.</li> </ol>	
<b>2</b>	<b>ORGANIZED TRADES AND MARKETS</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Meaning of Organized Trade</li> <li>2. Importance of Organized Trade.</li> <li>3. Features of Organized Market and Regulated Market.</li> <li>4. Concept of Business in the Modern Context</li> <li>5. Objectives Business in the Modern Context</li> <li>6. Nature Business in the Modern Context</li> <li>7. Scope of Business in the Modern Context.</li> <li>8. Policies of Regulated Market- <ol style="list-style-type: none"> <li>a. Product Buying,</li> <li>b. Selling Price</li> <li>c. Credit Policies,</li> <li>d. APMCs and Agri Regulated Market Policies.</li> </ol> </li> <li>9. National Agriculture Market (eNAM)</li> </ol>	
<b>3</b>	<b>STATE IN TRADE</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. FDI-Meaning, Importance and Objectives.</li> <li>2. Role and Significance of FDI in retail trade.</li> <li>3. Concept of State Trading to gain fundamental knowledge about FDI.</li> <li>4. Role of State Trading in retail trade to evaluate the Performance of FDI.</li> <li>5. Role of State Trading Corporation (STC)</li> <li>6. State and privatization of trading Activities.</li> <li>7. Administration and organization of Super Markets.</li> <li>8. Recent Trends in Business Practices of Supermarkets</li> <li>9. State Trade in Agriculture</li> </ol>	
<b>4</b>	<b>CO-OPERATIVE MARKETING</b>	<b>15</b>
	<ol style="list-style-type: none"> <li>1. Concept of Co-operative Marketing</li> <li>2. Need of Co-operative Marketing</li> <li>3. Features of Co-operative Marketing</li> <li>4. Objectives of Co-operative Marketing.</li> <li>5. Types of Co-operative Marketing</li> <li>6. Structure of Co-operative Marketing</li> <li>7. Functions of Co-operative Marketing</li> <li>8. Advantages of Co-operative Marketing</li> <li>9. Role of Co-operative Marketing</li> <li>10. Innovative Business Practices of Leading Supermarket Stores in India <ol style="list-style-type: none"> <li>a. Big Basket,</li> <li>b. Central Mall,</li> </ol> </li> </ol>	

	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.



**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.	LO518MJ	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures	Credits	Marks
M. Com. Part- I	I	LO518MJ	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	<b>LEADERSHIP</b>	15
	<b>1. Leadership and Skills of Leader:</b> a. Communication b. Presentation c. Interpersonal skills d. Time Management <b>2. Challenges and Transition in Leadership:</b> Differentiate between Transactional and Transformational leaders. <b>3. Leadership styles: Autocratic, Democratic, Free- Rein, Laissez fare.</b>	

	<p><b>4. Leadership Theories:</b></p> <ul style="list-style-type: none"> <li>a. Trait</li> <li>b. Behavioral</li> <li>c. Contingency</li> </ul> <p><b>5. Leader and Transactional analysis</b></p> <p><b>6. Contemporary issues in leadership:</b></p> <ul style="list-style-type: none"> <li>a. Do Gender Differences lead</li> <li>b. Differently, leading through empowerment, Is there a moral dimension to leadership.</li> </ul> <p><b>7. Leadership and Change Management:</b></p> <ul style="list-style-type: none"> <li>a. Understanding the change</li> <li>b. Accepting the change and Implementation of the change.</li> </ul> <p><b>8. Leadership and work culture:</b></p> <p>How to enhance your Organization's Work culture.</p>	
<b>2</b>	<b>THE STUDY OF ORGANIZATIONAL BEHAVIOR</b>	<b>15</b>
	<p><b>2.1 Organizational Behavior:</b></p> <ul style="list-style-type: none"> <li>a. Meaning Organizational Behavior</li> <li>b. Nature of Organizational Behavior</li> <li>c. Scope Organizational Behavior</li> <li>d. Goals of Organizational Behavior.</li> <li>e. Contribution of various discipline to organizational Behavior,</li> <li>f. Models of Organizational Behavior</li> <li>g. Managing Cultural Diversity,</li> <li>h. Perception Organizational Behavior</li> <li>i. Perception Process Organizational Behavior</li> </ul> <p><b>2.2 Attitude, Values and Motivation :</b></p> <ul style="list-style-type: none"> <li>a. Attitudes,</li> <li>b. Attitude Formation and Behavior,</li> <li>c. Attitude and Productivity Effects of Employee Attitudes.</li> <li>d. Values, Personal &amp; Organizational values,</li> <li>e. Importance of Motivation at work place</li> <li>f. Theories of Motivation to understand workforce at workplace.</li> </ul> <p><b>2.3 Personality and Perception:</b></p> <ul style="list-style-type: none"> <li>a. Determinants of Personality</li> <li>b. Theories of Personality,</li> <li>c. Matching Personality and Job,</li> <li>d. Personality and Organizational Behavior.</li> </ul> <p><b>2.4 Organizational Behavior and work life Balance:</b></p> <ul style="list-style-type: none"> <li>a. Employee Engagement,</li> <li>b. stress management,</li> <li>c. Work- life Balance</li> <li>d. Employee counseling</li> </ul>	

**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 Professionalization. : 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

**Program Name: M. Com in Business Practices & Environment**

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

Name of the Program	Course Code	Name of the Department
M. Com.	BE519MJ	Commerce

Class	Semester	Course Code	Course Name/ Subject	No. of Lectures per week	Credits	Marks
M. Com. Part- I	I	BE519MJ	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

	<ol style="list-style-type: none"> <li>1. Meaning of Business</li> <li>2. Definition of Business</li> <li>3. Nature of Business</li> <li>4. Scope of Business</li> <li>5. Meaning of Business Environment</li> <li>6. Characteristics of Business Environment</li> <li>7. Scope of Business Environment</li> <li>8. Importance of Business Environment</li> <li>9. Types of Business Environment</li> <li>10. Components of Business Environment</li> </ol>	
2	<b>INTERNATIONAL ENVIRONMENT</b>	15
	<ol style="list-style-type: none"> <li>2.1 Objectives of World Trade Organization (WTO)</li> <li>2.2 Functions of World Trade Organization (WTO)</li> <li>2.3 Role of WTO in trade and environment</li> <li>2.4 Licensing</li> <li>2.5 Joint Venture</li> <li>2.6 Foreign Direct Investment</li> <li>2.7 Franchising</li> <li>2.8 Meaning of Multinational companies (MNCs)</li> <li>2.9 Merits of Multinational companies (MNCs)</li> <li>2.10 Demerits of Multinational companies (MNCs)</li> <li>2.11 Features of Multinational companies (MNCs)</li> </ol>	
3	<b>ENVIRONMENT MANAGEMENT</b>	15
	<ol style="list-style-type: none"> <li>3.1 Need for environment management</li> <li>3.2 Types of environment management</li> <li>3.3 Meaning of Pollution</li> <li>3.4 Problems of Pollution</li> <li>3.5 Types of Pollution- Air, Water &amp; Noise</li> <li>3.6 Effects of Pollution On the - Environment &amp; human health</li> <li>3.7 Pollution Control Board- Maharashtra</li> <li>3.8 Prevention of Pollution- Air, Water &amp; Noise</li> <li>3.9 Green Environment</li> <li>3.10 Waste Management</li> </ol>	
4	<b>BUSINESS POLICY</b>	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**

<b>Name of the Program: M. Com.</b>	<b>Course Code: PO520MJ</b>	<b>Name of the Department: Commerce</b>
---	---------------------------------	---

<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>No. of Lectures/ per week</b>	<b>Credits</b>	<b>Marks</b>
<b>M. COM. PART I</b>	<b>I</b>	<b>PO520MJ</b>	<b>Production &amp; Operation Management</b>	<b>5</b>	<b>4</b>	<b>100</b>

#### **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	<p style="text-align: center;"><b>INTRODUCTION TO PRODUCTION AND OPERATION MANAGEMENT</b></p> <ol style="list-style-type: none"> <li>1. Meaning of Production and Operation Management</li> <li>2. Nature of Production and Operation Management</li> <li>3. Importance of Production and Operation Management</li> <li>4. Functions of Production and Operation Management</li> <li>5. Types of Production Systems</li> <li>6. Concept of Service System</li> <li>7. Recent Trends in Production and Services System</li> <li>8. Concept of Plan Layout</li> <li>9. Objectives of Plan Layout</li> <li>10. Basic Principles of Plan Layout</li> <li>11. Types of Plan Layout</li> <li>12. Safety Considerations and Environmental Aspects</li> </ol>	15
2	<p style="text-align: center;"><b>PRODUCTION SYSTEM</b></p> <ol style="list-style-type: none"> <li>1. Introduction - Meaning, Definition</li> <li>2. Models of Production System</li> <li>3. Product vs. Services</li> <li>4. Functions of Production and Material Management</li> <li>5. Types of Production Systems</li> <li>6. Process-Focused &amp; Product-Focused Systems</li> <li>7. Production Planning and Control</li> <li>8. Product Strategies</li> <li>9. Product Life Cycle</li> <li>10. Productivity Variables</li> <li>11. Productivity Measurement</li> <li>12. Product Design and Development</li> </ol>	15

Unit	Title and contents	No of Lectures
3	<p><b>OPERATION MANAGEMENT</b></p> <ol style="list-style-type: none"> <li>1. Meaning of Operation Management</li> <li>2. Functions of Operation Management</li> <li>3. Roles &amp; Responsibilities of Operation Management</li> <li>4. Methods of Operations Management</li> <li>5. Challenges in Operation Management</li> <li>6. Vendor and Inventory Management</li> <li>7. Techniques in Inventory Management</li> <li>8. Quality Management</li> <li>9. Manufacturing Management</li> <li>10. Recent Trends and Development in Operation Management</li> <li>11. Lean Operations Management</li> <li>12. Principles of Lean Operation Management</li> <li>13. Tools in Lean Operation Management</li> <li>14. Simplifying an Operation for Lean Operation Management</li> <li>15. Purposes of Lean Operations</li> </ol>	15
4	<p><b>SUPPLY CHAIN MANAGEMENT</b></p> <ol style="list-style-type: none"> <li>1. Introduction</li> <li>2. Components of Supply Chain Management</li> <li>3. Process of Supply Chain Management</li> <li>4. Strategies in Supply Chain Integration</li> <li>5. Nature of Supply Chain Integration</li> <li>6. Factors Driving Supply Chain Integration</li> <li>7. Barriers to Supply Chain Integration</li> <li>8. Process in Supply Chain Integration</li> <li>9. Demand Forecasting in Supply Chain</li> <li>10. Components of Forecasting</li> <li>11. Forecasting Approaches</li> <li>12. Steps In Demand Forecasting Process</li> </ol>	15

<b>Teaching Methodology:</b>	<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures.</li> <li>3. Visiting to various Companies.</li> <li>4. Group Discussion, Debates</li> <li>5. Assignments &amp; Presentation</li> </ol>
<b>Internship for Students if any: Not Applicable</b>	
<b>Suggested Reference Books:</b> <ol style="list-style-type: none"> <li>1. William J. Stevenson, “Operation Management”, McGraw-Hill Education</li> <li>2. Jay Heizer, Barry Render, and Chuck Munson, “Operation Management: Sustainability and Supply Chain Management”, Pearson Education</li> <li>3. Steven Nahmias, “Production and Operation Analysis”, McGraw-Hill Education</li> <li>4. Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman, “Operations Management: Processes and Supply Chains”, Pearson Education</li> <li>5. Jay Heizer and Barry Render, “Principles and Operations Management”, Pearson Education</li> </ol>	
<b>Scheme of Examination:</b> Internal Assessment: 30 % Semester End Exam: 70 %	

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: <b>M. Com.</b>	Course Code: <b>EC521MJ</b>	Name of the Department: <b>Commerce</b>
--	--------------------------------	--

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	<b>EC521MJ</b>	<b>E-Commerce</b>	<b>30</b>	<b>2</b>	<b>50</b>

**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 learnt 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	<b>E-Commerce and Business Model Concepts</b> <ol style="list-style-type: none"> <li>1. Introduction to E-Commerce, Role of E-Commerce in Business Economy.</li> <li>2. - Factors responsible for the growth of E-Commerce in India Opportunities and Challenges for E-Commerce in India</li> <li>3. E-Commerce Business Models.</li> <li>4. Search Engine Optimization ( SEO ), Content Marketing, Social Media Marketing.</li> <li>5. Internet Banking, Mobile Retailing.</li> </ol>	15
2	<b>E-Payment Systems and Cyber Security</b> <ol style="list-style-type: none"> <li>2.1 Digital Currencies, Crypto Currencies -Introduction, Digital Disruption in E-Money Market.</li> <li>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.</li> <li>2.3 Role of modern digital payment systems and Challenges faced in Indian Retail Sector.</li> <li>2.4 Cyberwarfare - Automotive hacking, Cloud services vulnerability, Mobile Hacking. Data Privacy as a discipline, Insider threats, Phishing, ATM frauds.</li> <li>2.5 Information Technology Act -2000: Role, Need and Importance, Software development and legal issues, Shrink-wrap contracts.</li> </ol>	15
<b>Teaching Methodology:</b>		<ol style="list-style-type: none"> <li>1. Class Room Lectures.</li> <li>2. Guest Lectures.</li> <li>3. Visiting to various Companies.</li> <li>4. Group Discussion, Debates</li> <li>5. Assignments &amp; Presentation</li> <li>6. Corporate Cases and Discussions on it</li> </ol>
<b>Suggested Reference Books:</b> <ol style="list-style-type: none"> <li>1 E-Commerce - An Indian Perspective S.J.P.T. Joseph PHI Learning Pvt. Ltd.; 6th edition (10 October 2019) India</li> <li>2. E-Commerce Shruti Mathur Pinnacle Learning (1 January 2020) India</li> <li>3. E-Commerce Concepts- Models - Strategies. C.S.V. Murthy Himalaya Publishing House India</li> <li>4. E-Business and E-Commerce Management David Chaffey Pearson Education - 5th Edition India</li> <li>5. E-Commerce - Strategy Technology and Applications David Whiteley McGraw Hill Education (1 July 2017) India</li> <li>6. Electronic Commerce - Framework Technologies and Applications Bharat Bhasker McGraw Hill Education; Fourth edition (1 July 2017) India</li> </ol>		

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

Subject: Financial Management

Name of the Program: <b>M. Com.</b>	Course Code: <b>FM522MJ</b>	Name of the Department: <b>Commerce</b>
--	--------------------------------	--

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
<b>M COM. PART I</b>	<b>I</b>	<b>FM522MJ</b>	<b>Financial Management</b>	<b>5</b>	<b>4</b>	<b>100</b>

#### 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	<b>Introduction</b> 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	<b>Financial Statements &amp; Financial Analysis</b> 2.1 Concept of Financial Statements 2. Understanding and analyzing Income and Balance Statements 2.3 Financial Analysis - Types and Techniques	15
3	<b>Investment Decisions</b> 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	<b>Working Capital &amp; Credit Management</b> 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
<b>Teaching Methodology:</b>		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
<b>Internship for Students if any:</b> Not Applicable		
<b>Suggested Reference Books:</b>		
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: 30 %
- ii. Semester End Exam: 70 %



**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**

<b>Name of the Program: M. Com.</b>	<b>Course Code: CB523MJ</b>	<b>Name of the Department: Commerce</b>
---	---------------------------------	---

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	<b>CB523MJ</b>	<b>Central Banking</b>	<b>5</b>	<b>4</b>	<b>100</b>

- **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	<p><b>1. Central Banking</b></p> <p>A. Origin and Evolution of Central Banking Role of Central Bank in Emerging Economies Need and Rationale of Central Bank</p> <p>B. Evolution and Organization of Reserve Bank of India (R.B.I.)</p> <p><b>2. Functions and Regulation of Reserve Bank of India</b></p> <p><b>I. Functions of RBI</b></p> <p>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.</p> <p>B. RBI as Banker to Government - Maintenance of Government Accounts, Banker to the Central Government and the State governments, Management of Public Debt</p> <p>C. RBI as a Banker's Bank: - Controller of Credit, Lender of Last Resort</p> <p>D. RBI as a Custodian/Manager of Foreign Reserves</p> <p>E. Promotional Functions of RBI.</p> <p><b>II Regulation and Supervision of RBI over Commercial banks.</b></p> <p>A. Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks.</p> <p>B. Cash Reserves and Liquid Assets.</p> <p>C. Prudential Norms, Capital and Reserves.</p> <p>D. Control over methods of Operation.</p> <p>E. New Banking Licensing Policy</p>	18.

2	<p><b>Autonomy of Central Banks -</b></p> <p>A. Advantages and Limitations</p> <p>B. Aspects of Autonomy - Institutional Independence, Goal Independence, Functional and Operational Independence, Personal Independence, Financial Independence, Legal Independence.</p> <p>C. Central Bank Independence Indices.</p> <p>D. Autonomy of RBI.</p>	12
3	<p><b>Central Bank Digital Currency (CBDC) or E-Currency</b></p> <p>A. The future of Money</p> <p>B. Meaning, Need of Digital Currency.</p> <p>C. Benefits and Dangers of Digital Currency.</p> <p>D. Architecture/Models of CBDCs- Indirect, Hybrid and Direct.</p>	14.
4	<p><b>Challenges facing Central Banks in the 2020s-</b></p> <p>A. Adequacy of Policy framework - Review of Monetary Policy framework in the light of greater role for Fiscal Policy in Macroeconomic Stabilization.</p> <p>B. New and emerging threats to economic stability-</p> <ul style="list-style-type: none"> <li>• Implications for macroeconomic and financial stability and designing robust policies.</li> <li>• Role of Central Banks in pursuing the transition to a carbon-neutral economy.</li> <li>• Emergence of Fin Tech and Big Tech firms- their role in payments, retail lending and risk management and data analytics.</li> <li>• Role and adjustment of Central Bank regulation and supervision with the arrival of these firms.</li> <li>• Balancing regulation to foster innovation and avoiding risk.</li> </ul>	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., 1st 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. Buiters, Willem - *Central Banks as Fiscal Players*, Cambridge University Press, 2020.
14. Yeldan, Erinc; Acar, Sevil (Editors) - *Handbook of Green Economics*, Elsevier Paperback, 1<sup>st</sup> 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](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](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/wpia2>  
A Survey of Research on Retail Central Bank Digital Currency - IMF Working Paper, June 2020. WP/20/104
- 7 <https://www.rbi.org.in>

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

Subject: Universal Banking

Academic Year: 2023-2024

Name of the Program: <b>M. Com.</b>	Course Code: <b>UB524MJ</b>	Name of the Department: <b>Commerce</b>
--	--------------------------------	--

Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	<b>UB524MJ</b>	<b>Universal Banking</b>	<b>30</b>	<b>2</b>	<b>50</b>

#### 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 Vs Universal Banking
5. Student will develop an insight specially about Universal Banking.

Unit	Title & Contents	No. of Lectures
Unit 1	<p><b>Evolution of Universal Banking System in India</b></p> <p>Evolution of Universal Banking System in India  Meaning , Definition , Objective , Characteristics of Universal Banking</p> <p>Difference between Commercial Banking and Universal Banking Functions of Universal Banks</p>	15
Unit 2	<p><b>Practices of Universal Banks</b></p> <p>Practices of Universal Banks  Advantages and Disadvantages of Universal Banking  Problems faced by the Universal Banks</p> <p>Recent Trends in Universal Banking in India</p>	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: <b>M. Com.</b>	Course Code LF525MJ	Name of the Department: <b>Commerce</b>
--	---------------------	--

Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
<b>M. COM. PART I</b>	<b>I</b>	LF525MJ	<b>Legal Framework of Banking</b>	<b>5</b>	<b>4</b>	<b>100</b>

**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	<p><b>Banking Regulation Act 1949</b>  Provisions relating to- Definition of bank (Sec. 5B and 5C), Business of Banking Companies (Sec.6), Restrictions on business of banking companies (Sec.8, 19 and 20), Capital Structure(Sec.12), Powers of the RBI (Sec.21, 22and 36 to 36AD), Applicability of the Act to Cooperative Banks (Sec.56), amendments of BRA1949 up to 2012, Banking Regulation (Amendment) Bill 2017</p>	15
2	<p><b>The Negotiable Instrument Act 1881</b>  Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec - 14), Endorsement (Sec -15), Dishonour of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (Sec. 138 to 147), Negotiable Instruments (Amendment and Miscellaneous Provisions) Act, 2002: Electronic Cheques/Truncated Cheques</p> <p>Negotiable Instruments (Amendment) Act, 2018- Empowers the Appellate Court to order payment pending the appeal against conviction (Sec.148)</p>	15
3	<p><b>A. The Reserve Bank of India Act, 1934</b>  Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45),Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) ,Penalties (Sec 58 B to 58 -G), RBI Act ( As Amended By Finance Act 2018)- Monetary Policy Committee (Sec.45 ZA to 45 ZO)</p> <p><b>B. RBI and Regulation of Digital Financial Services in India, 2012 to 2016.</b></p>	15
4	<p><b>Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002</b>  Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008 and Amendments in SARFAESI Act in 2016: (Taking possession over collateral: Audit and inspection)</p>	15

<b>Teaching Methodology:</b>	<ol style="list-style-type: none"> <li>1. Practical Problem Solving</li> <li>2. Class Room Lectures.</li> <li>3. Guest Lectures.</li> <li>4. Visiting to various Companies.</li> <li>5. Group Discussion, Debates</li> <li>6. Assignments &amp; Presentation</li> <li>7. Corporate Cases and Discussions on it</li> </ol>
<b>Internship for Students if any:</b> Not Applicable	
<p><b>Suggested Reference Books:</b></p> <ol style="list-style-type: none"> <li>1) Gordon &amp; Natarajan: Banking Theory Law and Practice, Himalya Publishing House</li> <li>2) Srivastava S. P.; Banking Theory &amp; Practice, Anmol Publications</li> <li>3) PrakhasM., Bhargabhi R: Banking law &amp; Operation, Vision Book House.</li> <li>4) Tannan : Banking Law and Practice in India, Indian Law House</li> <li>5) Sheldon H.P: Practice and Law of Banking.</li> <li>6) VenkataramanaK., Banking Operations, SHBP.</li> <li>7) Kothari N. M: Law and Practice of Banking.</li> <li>8) GulatiNeelam C: Principles of Banking Management.</li> <li>9) Maheshwari. S.N.: Banking Law and Practice, Vikas Publication</li> <li>10) Varshaney P.N.-: Banking Law &amp; Practice</li> <li>11) Justine Paul and Pamalata Suresh; Management of Banking &amp; Financial Services; Second Edition- Published by Dorling Kindersley (Pearson)</li> <li>12) Compendium on the Insolvency and Bankruptcy Code- 2016</li> <li>13) Principles and Practices of Banking- By Indian Institute of Banking &amp; Finance- Macmillan Publication</li> <li>14) <a href="http://www.rbi.org.in">www.rbi.org.in</a></li> <li>15) Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking &amp; Finance.</li> <li>16) All relevant &amp; recent Bare Acts.</li> <li>17) Banking Law and Practices- Mr. Prakash Misal, Success Publications.</li> </ol>	
<p><b>Scheme of Examination:</b></p> <ol style="list-style-type: none"> <li>(i) Internal Assessment: 30 %</li> <li>(ii) Semester End Exam: 70 %</li> </ol>	

**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**

<b>Name of the Program: M. Com.</b>	<b>Course Code: SM526MJ</b>	<b>Name of the Department: Commerce</b>
---	---------------------------------	---

<b>Class</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name / Subject</b>	<b>No. of Lectures Per week</b>	<b>Credits</b>	<b>Marks</b>
M.Com	I	SM526MJ	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	<p><b>INTRODUCTION TO SOCIAL MEDIA</b></p> <p>1.1 Introduction to social media, how to build a successful Social Media Strategy, Goal setting</p> <p>1.2 Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks</p> <p>1.3 Social advertising, Social media analytics; Impact of online reputation</p> <p>1.4 Social Technology and its marketing influence in India.</p>	12
2	<p><b>FACEBOOK, INSTAGRAM AND LINKEDIN MARKETING</b></p> <p>2.1 Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags,</p> <p>2.2 Instagram, creates automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, setting a theme and flow on Instagram, and generating Leads.</p> <p>2.3 The 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</p>	12
3	<p><b>TWITTER &amp; YOUTUBE MARKETING</b></p> <p>3.1 Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics &amp; Ads, post assistants and automation for Twitter.</p> <p>3.2 YouTube marketing, creating a YouTube channel, posting content, YouTube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool - Adding Asset.</p>	12
4	<p><b>SEARCH ENGINE OPTIMIZATION (SEO)</b></p> <p>4.1 Search Engine Optimization (SEO) : Introduction, Understanding SEO</p> <p>4.2 User Insights, Benefits And Challenges</p> <p>4.3 Content Marketing</p> <p>4.4 Traditional Media v/s Social Media, recent trends and challenges in Social Media marketing.</p> <p>4.5 Search Engine Optimization-Recent trends and challenges</p>	12
5	<p><b>WEBSITE HOSTING USING WORDPRESS</b></p> <p>5.1 Website Planning &amp; Development- Website, Types of Websites, Phases of website development, Keywords: Selection process</p> <p>5.2 Domain &amp; Web Hosting- Domain, Types of Domain, Where to Buy Domain, Web Hosting, How to buy Webhosting Building Website using Word press-What is Word press, CMS, Post and Page</p>	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, 2<sup>nd</sup> Edition, SAGE Publications Ltd.
2. Matt Golden (2022), Social Media Marketing, 1st Edition, Bravex Publications.
3. Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital 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, 2<sup>nd</sup> Edition, Sage Publications India Private Limited.

**Scheme of Examination:**

- Internal Assessment (CIE): 30
- Semester end Examination (SEE): 70

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: <b>M. Com</b>	Course Code: <b>SM526MJ</b>	Name of the Department: <b>Commerce</b>
---------------------------------------	--------------------------------	--

**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	EM527MJ	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	<b>INTRODUCTION TO EVENT MANAGEMENT</b> 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	<b>CORPORATE EVENT MANAGEMENT</b>  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): 30%
- Semester end Examination (SEE): 70 %

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: <b>M. Com</b>	Course Code: <b>MT528MJ</b>	Name of the Department: <b>Commerce</b>
---------------------------------------	--------------------------------	--

### 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	MT528MJ	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	<b>Marketing Introduction &amp; Marketing Environment</b> 1.1 Meaning, 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	<b>Product Mix and Price Mix</b>  2.1 Marketing 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 2.3 Labelling: 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	<b>Place Mix and Promotion Mix</b>  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 3.4 Personal Selling - concept and importance, theories of selling, process of personal selling. Selling Methods, Limitations of personal selling. 3.5 Publicity: Meaning, difference between advertising and publicity Sales Promotion: Meaning, Objectives and importance. Tools or techniques, Evaluation of sales promotion.	15
4	<b>Public Relations, People Process and Physical Evidence</b>  4.1 Public 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. 4.3 Social 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): 30
- Semester end Examination (SEE): 70

\*\*\*\*\*