



# SAVITRIBAI PHULE PUNE UNIVERSITY

## Revised Syllabus of Master of Commerce (M.Com.) Semester Pattern with Credit System with effect from June 2019

The M. Com. Syllabus for regular students is being revised from the academic year 2019-20. The course structure is as below:-

### 1. Objectives :

- To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- To develop independent logical thinking and facilitate personality development.
- To equip the students to seek suitable careers in management and entrepreneurship.
- To acquaint students with significance of research in business.
- To impart skills regarding methods of data collection and their interpretations.
- To develop communication and analytical skills among students.

### 2. Duration :

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part is having Two Semesters.

Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be Four Papers of 100 marks each. M.Com. Degree will be of 1600 marks in aggregate.

### 3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

### 4. 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.

### 5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	<b>Grand Total</b>	<b>64</b>

Four extra credits for project work at 4<sup>th</sup> Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which **40 marks will be for Internal Assessment** (attendance, home assignments, class tests, long term papers, classroom presentation and **60 marks for University Examination**. Thus M.Com. degree examination, four Semesters shall be of 1600 marks.

**In addition to the above, students are required to secure following ten credits. These credits are compulsory in nature.**

Semester	Human Rights	Introduction to cyber security / information security	Skill development	Total Credits
I	1 credit	1 credit	--	2 credits
II	1 credit	1 credit	--	2 credits
III	--	1 credit	2 credits	3 credits
IV	--	1 credit	2 credits	3 credits
<b>Total Credits</b>	<b>2 credits</b>	<b>4 credits</b>	<b>4 credits</b>	<b>10 credits</b>

- Syllabus and other details regarding 'Human Rights' has been displayed on the home page of the university website.
- Syllabus and other details regarding '**Introduction to cyber security / information security**' has been displayed on the 'syllabi' page of the university website.

6. **The Scheme of Papers:** The following will be the Scheme of papers:

**The List of Courses**

**Semester I**

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester I	Core Compulsory	101	Management Accounting	04	04	03	40	60	100	
		102	Strategic Management	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		<b>Group A (Advanced Accounting &amp; Taxation)</b>								
		103	Advanced Accounting	04	04	03	40	60	100	
		104	Income Tax	04	04	03	40	60	100	
		<b>Group B (Commercial Laws &amp; Practices)</b>								
		105	Information system and E-Commerce Practices	04	04	03	40	60	100	
		106	Intellectual Property Laws	04	04	03	40	60	100	
		<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>								
		107	Advanced Cost Accounting	04	04	03	40	60	100	
		108	Costing Technique Examination s and Responsibility Accounting	04	04	03	40	60	100	
		<b>Group D (Co-operation &amp; Rural Development)</b>								
		109	Co-operative Movement in India	04	04	03	40	60	100	
		110	Organization of Co-operative Business	04	04	03	40	60	100	
		<b>Group E (Business Practices &amp; Environment)</b>								
		111	Organized Traders and Markets	04	04	03	40	60	100	
		112	Business Environment and Policy	04	04	03	40	60	100	
		<b>Group F (Business Administration)</b>								
		113	Production and Operation Management	04	04	03	40	60	100	
114	Financial Management	04	04	03	40	60	100			
<b>Group G (Advanced Banking &amp; Finance)</b>										
115	Legal Framework of Banking	04	04	03	40	60	100			
116	Central Banking	04	04	03	40	60	100			
<b>Group H (Advanced Marketing)</b>										
117	Marketing Techniques	04	04	03	40	60	100			
118	Consumer Behaviour	04	04	03	40	60	100			

## Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	40	60	100	
		202	A. Industrial Economics B. Business Statistics	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		<b>Group A (Advanced Accounting &amp; Taxation)</b>								
		203	Specialized Areas in Accounting	04	04	03	40	60	100	
		204	Business Tax Assessment & Planning	04	04	03	40	60	100	
		<b>Group B (Commercial Laws &amp; Practices)</b>								
		205	E- Security & Cyber Laws	04	04	03	40	60	100	
		206	Laws Regulating to Copyrights & Design	04	04	03	40	60	100	
		<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>								
		207	Application Cost Accounting	04	04	03	40	60	100	
		208	Cost Control & Cost System	04	04	03	40	60	100	
		<b>Group D (Co-operation &amp; Rural Development)</b>								
		209	International Co-operative Movement	04	04	03	40	60	100	
		210	Management of Co-operative Business	04	04	03	40	60	100	
		<b>Group E (Business Practices &amp; Environment)</b>								
		211	Modern Business Practices	04	04	03	40	60	100	
		212	Business Environment Analysis	04	04	03	40	60	100	
		<b>Group F (Business Administration)</b>								
		213	Marketing Management	04	04	03	40	60	100	
		214	Financial Policies & Practices	04	04	03	40	60	100	
		<b>Group G (Advanced Banking &amp; Finance)</b>								
		215	Banking Law & Practices	04	04	03	40	60	100	
		216	Monetary Policy	04	04	03	40	60	100	
		<b>Group H (Advanced Marketing)</b>								
		217	Customer Relationship Management & Retailing	04	04	03	40	60	100	
		218	Services Marketing	04	04	03	40	60	100	

### Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks		
							Internal	Univ.	Total
	Core	301	Business Finance/ Financial System	04	04	03	40	60	100
	Compulsory	302	Research Methodology for Business	04	04	03	40	60	100
Semester III	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		<b>Group A (Advanced Accounting &amp; Taxation)</b>							
		303	Advanced Auditing	04	04	03	40	60	100
		304	Specialized Auditing	04	04	03	40	60	100
		<b>Group B (Commercial Laws &amp; Practices)</b>							
		305	Laws Relating to International Business	04	04	03	40	60	100
		306	WTO – Norms & Practices	04	04	03	40	60	100
		<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>							
		307	Cost Audit	04	04	03	40	60	100
		308	Management Audit	04	04	03	40	60	100
		<b>Group D (Co-operation &amp; Rural Development)</b>							
		309	Co-operative Credit System	04	04	03	40	60	100
		310	Co-operative Banking System	04	04	03	40	60	100
		<b>Group E (Business Practices &amp; Environment)</b>							
		311	Entrepreneurial Behaviour	04	04	03	40	60	100
		312	Entrepreneurship	04	04	03	40	60	100
		<b>Group F (Business Administration)</b>							
		313	Human Resource Management	04	04	03	40	60	100
		314	Organizational Behaviour	04	04	03	40	60	100
		<b>Group G (Advanced Banking &amp; Finance)</b>							
315	Foreign Exchange	04	04	03	40	60	100		
316	International Finance	04	04	03	40	60	100		
<b>Group H (Advanced Marketing)</b>									
317	International Marketing	04	04	03	40	60	100		
318	Marketing Research	04	04	03	40	60	100		

### Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
Semester IV	Core Compulsory	401	Capital Market and Financial Services/ Portfolio Management	04	04	03	40	60	100	
		402	Industrial Economic Environment/ Operations Research	04	04	03	40	60	100	
	<i>To choose any one Group of the following</i>									
	<b>Group A (Advanced Accounting &amp; Taxation)</b>									
		403	Recent Advances in Accounting, Taxation, Taxation and Auditing	04	04	03	40	60	100	
		404	Project Work/ Case Studies	04	04	03	40	60	100	
	<b>Group B (Commercial Laws &amp; Practices)</b>									
		405	Recent Advances in Commercial Laws and Practices	04	04	03	40	60	100	
		406	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group C (Advanced Cost Accounting &amp; Cost system)</b>									
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	40	60	100	
		408	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group D (Co-operation &amp; Rural Development)</b>									
		409	Recent Advances in Co-operative and Rural Development	04	04	03	40	60	100	
		410	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group E (Business Practices &amp; Environment)</b>									
		411	Recent Advances in Business Practices and Environment	04	04	03	40	60	100	
		412	Project Work/Case Studies	04	04	03	40	60	100	
	<b>Group F (Business Administration)</b>									
		413	Recent Advances in Business Administration	04	04	03	40	60	100	
	414	Project Work/Case Studies	04	04	03	40	60	100		
<b>Group G (Advanced Banking &amp; Finance)</b>										
	415	Recent Advances in Banking and Finance	04	04	03	40	60	100		
	416	Project Work/Case Studies	04	04	03	40	60	100		
<b>Group H (Advanced Marketing)</b>										
	417	Recent Advances in Marketing	04	04	03	40	60	100		
	418	Project Work/Case Studies	04	04	03	40	60	100		

## 7. Scheme of Examination:

The examination of regular students of M.Com. degree course of the University of Pune admitted in the academic session 2019-20 and after shall be based on:

- (a) Semester Examination
- (b) Continuous Assessment
- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

**For each paper of 100 marks, there will be an Internal Assessment (1A) of 40 marks and the University Examination (UE) of 60 marks/ 3 hours duration at the end of each semester.** A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

**The Internal Assessment for each paper will be 40 marks,** which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others. The distribution of internal assessment marks shall be as follows:

Midterm Test	20
Presentation/Role Play	10
Case studies/ Group Discussion	10

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (Subsequent) semester subjects.

## 8. Research project work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

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

As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, having four credits. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The Viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidates have to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

#### **9. Standard of passing:**

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UNIVERSITY EXAMINATION and GRADE POINT AVERAGE of 4.0 in aggregate of UNIVERSITY GRADE and INTERNAL ASSESSMENT taken together.

#### **10. Classification of successful candidates:**

Candidates who secured not less than 60% of aggregate marks (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION ) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M.Com. degree with the following honors.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class
CGPA in (8.00, 10,00)	- First Class with Distinction

#### **11. Scheme of Credits:**

**Sixty (60) hours of teaching will lead to four credits** (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit. Each semester shall offer 16 credits or more.

#### **12. Grade Points Scheme:**

The term grading system indicates a 10 – points scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.



The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

<b>Marks as Percentage</b>	<b>Grade</b>	<b>Grade Point</b>
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0
[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

### 13. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION , grade in INTERNAL ASSESSMENT , grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPG or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA /SGPA is in [4.00, 6.00]} \\ 05 \times \text{CGPA} + 30 & \text{if CGPA /SGPA is in [6.00, 9.00]} \\ 25 \times \text{CGPA} - 150 & \text{if CGPA /SGPA is in [9.00, 10.00]} \end{cases}$$

The above formula computes to the following table:

<b>Range in % of Marks</b>	<b>Range of CGRADE POINT AVERAGE</b>	<b>Letter Grade</b>	<b>Division</b>
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	First Class
[60.0, 64.9]	[6.00,6.99]	B+	
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00,5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Thus the percentage of Marks can be obtained by using the following table:

<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>	<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>	<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>	<b>CGRADE POINT AVERAGE</b>	<b>% of Marks</b>
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

#### 14. Distribution of Periods:

There shall be 60 periods for each subject to cover the entire teaching of 4 credits. This will be distributed as follows:

<b>Particulars</b>	<b>Periods</b>
Teaching session per programme	48
Assignment/ Test	04
Role play/ Group Discussion	04
Case studies and presentation	04
<b>Total</b>	<b>60</b>

#### 15. Standard of Passing.

Regular students: - A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid-Semester and semester Examinations is compulsory.

#### 16. Award of Class.

- The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.

The Award of class shall be as under:-

<b>Marks Obtained</b>	<b>Class</b>
70% and above	First Class with Distinction.
60% and above but less than 70%	First Class.
55% and above but less than 60%	Higher Second Class.
50% and above but less than 55%	Second Class.
40% and above but less than 50%	Pass Class.
Less than 40%	Fail.

- b. Improvement: - A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.
- c. A candidate after passing M.Com. Examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

### **17. Medium of Instruction :**

The use of Marathi is allowed for writing answers in the examination except for following courses:

- a. Management Accounting
- b. Financial Analysis & Control
- c. Business Statistics,
- d. Advanced Accounting and Taxation
- e. Advanced Cost Accounting and Cost Systems.

### **18. Qualification of the Teachers :**

The Teachers recognized to teach the subjects as per Old Course shall be deemed to be recognized in the corresponding equivalent subjects under Revised Course.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics :** M.Com, M.Phil with Statistics or Research Methodology as one of the Papers at M.Com /B.Com /M. Phil examination with 5 years degree teaching experience or M.A./M.Sc. With Statistics having 5 years degree teaching experience.
- B. Industrial Economics:** M.Com., M. Phil with Business Economics/Economics of Industries or Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.
- C. Co-operation and Rural Development:** M. Com, M. Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)
- D. Advanced Banking and Finance:** M. Com., M. Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.
- E. Research Methodology and Project Work:** M.Com. M.A (Eco.) M.Phil./Ph.D. with 5 years degree teaching experience.
- F.** Similarly all the changes in qualification as per U.G.C norms and guidelines shall also be applicable as and when the changes come into force (If applicable)

**Revised syllabi (2019 Pattern) for two years M. Com. Course (CBCS)**

**Semester: I**

**Subject: Management Accounting**

**Course Code: 101**

**Depth of the programme:** Basic Knowledge with recent advancement and its applicability

**Objectives of the Programme:**

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making and control.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Accounting for Emerging Sectors</b>	<ol style="list-style-type: none"><li>1. Limitations of conventional Financial Accounting</li><li>2. Emergence of Management Accounting and Cost Accounting</li><li>3. Advantages of Management Accounting and Cost Accounting</li><li>4. Distinction between Management Accounting and Cost Accounting</li><li>5. Management Accounting as a decision making tool</li></ol>	To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
<b>2</b>	<b>Application of Management Accounting Techniques</b>	<ol style="list-style-type: none"><li>1. Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors</li><li>2. Decision Making through Managerial Cost Accounting (Make or Buy Decision) Purchasing and Leasing</li><li>3. Techniques and Managerial Cost Accounting</li><li>4. Standardization of Accounting System<ol style="list-style-type: none"><li>a. Fixed and Variable Cost Analysis</li><li>b. Application of Fixed and Variable Cost Analysis technique in decision making process</li></ol></li></ol>	To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.

<b>3.</b>	<b>Budgets as a tool for Decision Making</b>	<ol style="list-style-type: none"> <li>1. Budget Manual</li> <li>2. Budget Committee and Budgetary Control</li> <li>3. Preparation of Budget</li> <li>4. Master Budget</li> <li>5. Purchase and Sales Budgets</li> <li>6. Fixed and Flexible Budget</li> <li>7. Cash Budget</li> </ol>	To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
<b>4.</b>	<b>Working Capital Management</b>	<ol style="list-style-type: none"> <li>1. Concept and definition of working capital,</li> <li>2. Determination of Working capital, Assessment of Working</li> <li>3. Capital needs - Study of components of working capital such as cash management</li> <li>4. Accounts receivable management and inventory management.</li> </ol>	To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

### References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Company	New Delhi
2.	Management Accounting	A.Mukharji & M. Hanif	Tata McGraw Hill Publishing Company	New Delhi
3.	Management Accounting	S. N. Maheshwari & S.K. Maheshawari	Vikas Publishing House Pvt. Ltd.	New Delhi
4.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
5.	Advanced Accountancy	S.P. Jain & K.N. Narang	Kalyani Publishers	New Delhi

6.	Advanced Accountancy	R.L. Gupta & M. Radhaswamy	S. Chand and Co. Ltd.	New Delhi
7.	Advanced Accounting	Dr. Sadashiv Sirgave	Success Publications	Pune
8.	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.	New Delhi
9.	Management Accounting	I.M. Pandey	Vikas Publishing House Pvt. Ltd.	New Delhi
10.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi
11.	Management Accounting	Dr. Arun Gaikwad	Success Publications	Pune
12.	Management Accounting	Dr. Yashodhan Mithare	Success Publications	Pune

### Suggested references

#### Web reference

Sr. No	Lectures	PPTs	Articles
1	Introduction to Cost & Management Accounting: CA Raj K. Agarwal (On youtube)	Management Accounting: An Introduction to concept and Methods: Igor Baranov	How do managers react to a Peer's situation? The influence of environmental similarity on budgetary reporting: James N. Cannon ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500518300659">https://www.sciencedirect.com/science/article/pii/S1044500518300659</a> )
2	Decision Making	Management	The role of cognitive frames in combined decisions about risk and effort: Karla Oblak, Mina Licen and others ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500517300239">https://www.sciencedirect.com/science/article/pii/S1044500517300239</a> )

	in Cost and Management Accounting: CA Naresh Agarwal (On youtube)	Accounting: James T. Mocky and Others	
3	Budget and Budgetary Control: CA Naresh Agarwal (On youtube)	Managerial Accounting: Maher, Stickney and Weil	Identity conflict and the paradox of embedded agency in the management accounting profession: Adding a new piece to the theoretical jigsaw: Kate E. Horton ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500516300245">https://www.sciencedirect.com/science/article/pii/S1044500516300245</a> )
4	Working Capital Management: Shivansh Sharama (On youtube)	Study Material PPT: ICAI,	Regulation and adaptation of management accounting innovations: The case of economic value added in Thai state-owned enterprises: Pimsiri Chiwamit and others ( <a href="https://www.sciencedirect.com/science/article/pii/S1044500517300100">https://www.sciencedirect.com/science/article/pii/S1044500517300100</a> )

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**Revised syllabi (2019 Pattern) for two years M.Com. Degree course (CBCS)**

**Semester : - I (M.Com Part – I)**

**Subject : - Strategic Management**

**Course Code - 102**

**Objectives of the course**

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

**Depth of the program – Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction to Strategic Management</b>	Strategy - Concept and its evolution Strategic Management Characteristics , dimensions and Approaches to strategic Decision Making Strategic Management Process Components of Strategic Management Model – Policies , Role of Top Management Strategic implications of Social and Ethical Issues	Understanding of the concept of Strategic management To understand the process of Strategic Management
<b>2</b>	<b>Strategy Formulation , Strategic Analysis and</b>	Organizational Goals, Mission and Social Responsibility	Understanding the External and Internal Business Environment for effective Strategy



	<b>Strategic Planning</b>	Analysis of Business Environment Internal analysis for Strategic Advantage – Strategic Planning – meaning, steps, alternatives, advantages and Disadvantages. Designing an effective Strategic Plan	formulation  analytical skills  Strategic Plan  Development of Strategic  Skills to design an effective
3	<b>Strategic Choices and Strategy Implementation</b>	Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies Evaluation of Strategic Alternatives for developing Product portfolio Models and selection of Suitable Corporate Strategy Implementation issues Planning and allocation of resources Organizational Structures – factors affecting the choice , Degree of Flexibility and Autonomy	Development of Applicability skills for effective plan implementation Developing Technical skills for evaluation of alternatives and analytical skills for choice among alternatives
4	<b>Functional Strategy and Strategic Review</b>	Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability CSR ( Corporate Social Responsibility) Human Resource Finance Logistics Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring ,Business Process Reengineering , Benchmarking , TQM and Six Sigma Chankyaniti - A Case study approach	Development of Technical and Analytical abilities for formulation of sound functional Strategy in various areas of business Development of Analytical and Managerial Abilities for critical evaluation

## Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Power Point Presentation	PPT Online Videos	Report writing	Conceptual Clarity on Strategic management
2	12	PPT and Case Study	Case Study of any Organization	Report writing	Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan
3	12	Guest Lectures by Experts from corporate	--	--	Development of Applicability skills and Technical skills
4	12	PPT , Educational Videos	Online Videos	--	Development of Technical and Analytical abilities

### References :

#### List of Books Recommended :-

1. Strategic Management : the Indian Context – By R.Srivivasan
2. Strategic Management – By Dinesh Madan
3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
4. Strategic Management – By Fred R. David , Forest R. David
5. Strategic Management – By Dr.C.B.Gupta
6. Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**  
**Syllabus for M. Com. Semester –I**  
**Grope – A (Advanced Accounting and Taxation)**  
**Subject Name :- Advanced Accounting & Taxation Special Paper I**  
**Subject Title - Advanced Accounting**  
**Course Code :- 103**

Depth of the program – Advanced Knowledge

**Objectives of the course**

1. To lay a theoretical foundation of Accounting & Accounting Standards.
2. To gain ability to solve problems relating to Corporate Accounting.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>	<b>Total Lectures</b>
1	<b>Basic Concepts:</b>	Conceptual framework of Accounting - Accounting environment - Concept of accounting theory - Role of accounting theory - Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.	Getting familiar with the Advanced Concepts	10
2	<b>Consolidated Financial Statements:</b>	Consolidated Accounts of Holding and two Consolidated Profit & Loss Accounts - subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries Only to be studied). AS.21.	Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies	18

3.	<b>Liquidation of Company:</b>	Preparation of Statement of affairs including deficiency /surplus account.	To Prepare Statement of Affairs of the Companies in Liquidation	10
4.	<b>Valuation of Shares And Goodwill:</b>	<p><b>A. Valuation of Shares</b> - Need for valuation - Methods of valuation of shares- Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method &amp; DCF Method (Discounted Cash Flow Method).</p> <p><b>B. Valuation of Goodwill</b> - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.</p>	In the today's competitive Corporate World to understand the needs and methods of valuation of Goodwill & Shares	10
		<b>Total Lectures</b>		<b>48</b>

### References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Accounts	Shukla and Grewal	S. Chand & Co Ltd. New Delhi	Delhi
2.	Advanced Accounts	Jain and Narang	Kalyani Publishers, Ludhiana	Ludhiana
3.	Accountancy, Volume-I and II	Sr. K. Paul	New Central Book Agency, Kolkata	Kolkata
4.	Accounting Theory	Dr. L. S. Porwal	Tata McGraw Hill	
5.	Accounting Text & Cases	Robert Anthony, D.F.Hawkins & K.A. Merchant	Tata McGraw Hill	

<b>6.</b>	Corporate Accounting	Dr.S.N. Maheshwari:	Viakas Publishing House Pvt. Ltd. New Delhi	New Delhi
<b>7.</b>	Advanced Accounting	Dr. Sadashiv Shirgave	Success Publications	Pune

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**  
**Syllabus for M. Com. (Semester – I)**  
**Grope – A (Advanced Accounting and Taxation)**  
**Subject Name: - Advanced Accounting & Taxation Special Paper II**  
**Subject Title - Income Tax**  
**Course Code: - 104**

**Objective of the Program**

- i. To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.
- ii. To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses.

**Depth of the program – Advanced Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Concepts and Definition</b>	History of Income Tax in India - Introduction, Features, Difference between direct and Indirect Taxes - Fundamental Concepts and definitions under Income Tax Act, 1961 - Rates of taxes - Basis of charge - Residential status and scope of total income -Income Exempt from tax - Capital & Revenue  ( Theory )	To provide the basic knowledge of Income Tax Act. 1961
2	<b>Heads of Income</b>	<b>a) Income From Salary :</b> Chargeability -Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds -	To understand the concepts of Heads of Income and to compute the income under each head.

		<p>Deduction from salaries</p> <p><b>b) Income from House Property:</b> Annual Value-Self occupied property and let out property -deemed to be let out property - Permissible deductions.</p> <p><b>c) Income From Business Or Profession :</b> Meaning of Business, Profession and Vocation-deductions expressly allowed Depreciation -Specific disallowances - Method of accounting - Maintenance of Books of Account - Audit of Accounts</p> <p><b>d)Capital Gains:</b> Meaning, Types and Exemptions</p> <p><b>e) Income from Other Sources:</b> Chargeability - Deductions - Amounts not deductible.</p> <p><b>(Theory &amp; Advanced Problems)</b></p>	
3.	<b>Deductions Under Chapter VIA</b>	<p>Permissible deductions U/s.80 of the Income Tax Act.</p> <p>Rebate U/s. 87A</p> <p>Relief U/s. 89</p> <p><b>( Theory )</b></p>	To understand the concept of deductions and provisions of Sec. 80C to 80U

4.	<b>Computation Of Gross Total Income And Assessment Af Companies</b>	Computation of Total Taxable income of an Individual and Hindu Undivided Family and Assessment of Companies.  ( <b>Advanced Problems</b> )	To Compute the taxable income of an Individual , Hindu Undivided Family and Companies.
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### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
<b>Unit – I</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	Preparation and Submission of compulsory project by collecting data from minimum 10 assesses of an individual or HUF or minimum one company
<b>Unit – II</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	
<b>Unit – III</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	
<b>Unit – IV</b>	Assignments, Tutorials, Group Discussions and Power Point Presentations	Orals, Project VIVA, Theory Examinations	



## References

Sr. No.	Title of the Book	Author/s	Publication	Place
8.	Direct Taxes, Law and Practice,	Dr. Vinod Singhanian:	Taxman Publication,	New Delhi
9.	Direct Taxes	Dr. Bhagawati Prasad:		
10.	Direct Taxes,	Girish Ahuja and Ravi Gupta:	Bharat Law House,	New Delhi.
11.	Direct Taxes	Gaur V.P. & Narang D.B.	Kalyani Publications	New Delhi
12.	Income Tax ( Law & Practice )	Dr. H.C. Mehrotra & Dr. S.P.Goyal	Sahitya Bhavan Publication	Agra
13.	Income Tax ( Problems & Solutions )	Dr. H.C. Mehrotra & Dr. S.P.Goyal	Sahitya Bhavan Publication	Agra
14.	Income Tax Act.	Dr. Vinod Singhanian:	Taxman Publication,	New Delhi
15.	Income Tax Rules	Dr. Vinod Singhanian:	Taxman Publication,	New Delhi

### Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered & studied.
2. The breakup of questions in the Examination will be as under:
  - a. Theory questions will carry 30% marks.
  - b. Problems will carry 70% marks.

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I (Special Paper I)**

**Group – B (Commercial Laws & Practices)**

**Subject Name - Commercial Laws & Practices Paper - I**

**Subject Title: - Information System and E-Commerce Practices**

**Course Code - 105**

**Objectives of the course**

- a. To equip and train the students to accept the challenges of emerging Business World with advanced information Systems and emerging E-Commerce by practices.
- b. To analyze the advanced Commercial and business methods and processes in E-Commerce transactions.
- b. To develop independent logical thinking and facilitate personality development with the help of new information systems.
- c. To equip the students for seeking suitable emerging careers in management, entrepreneurship and E-Commerce activities.
- d. To study methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical and interpretation skills.

**Depth of the Programme:** – Basic Knowledge with recent advancements and its applicability

**Objective of the Programme:**

1. To equip and train the students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development of the business persons.
3. To equip the students for seeking suitable careers in management and entrepreneurship and E-Commerce transactions..
4. To study methods of Data collection and their interpretations in the field of E-Commerce practices.
5. To develop among students Communication, Study and Analytical skills with critical thinking.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Introduction to Information Systems</b>	System Concepts, Information Systems Architecture, Definition of a system, Basic Components of a system, Elements and types of a systems, General Model of a system, The model of a Business system. Information systems supporting major business functions. Four major types of systems – Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems	To understand the fundamentals/ Concept of Information systems and their components, hardware, software, communications networks, and data resources that collects data, transforms it, and disseminates information in a business environment.
2	<b>Introduction to E-Commerce</b>	Meaning and Definition of E-commerce, Benefits of E-Commerce to Businesses, Consumers and Society, Limitations of E-Commerce, Drivers of E-Commerce. Categories of e-Commerce- B2B, B2C, C2C, B2G and G2B. B2B applications, B2C applications and C2C applications.	To understand the concept in relation to business application like Document automation in supply chain and logistics, Enterprise content management, Conversational commerce: e-commerce via chat.
3.	<b>Inter organizational Information Systems and Internet</b>	Internet, Intranet and Extranet, Introduction, Role, benefits and structure of Inter organizational systems. Introduction to Electronic Data Interchange (EDI), Definition, benefits of EDI. EDI transactions and EDI Applications. Electronic Fund transfer. Introduction to Internet, Definition of Internet, Components of Internet, Services offered by Internet. Introduction to Intranet, Definition, advantages and disadvantages of intranet. Introduction to extranet and definition and applications of Extranet.	To understand the inter-organizational information system for managing inter-organizational activities of virtual organizations, extended enterprises, and trans-enterprise systems.

4.	<b>E-Commerce Supporting functions</b>	Purchase and sale Procedures, Supply Chain management, Value Chains in E-Commerce. Electronic Payment Systems, Authentication of payment, Mode of Payments E-Commerce Security. Security Requirements. Security Mechanisms-Encryption, Digital Signature, E-Certificate, Secure electronic transaction protocol. Problems in Taxing of E-Commerce	To equip the students with various E-Commerce functions, electronic payment systems and security mechanism to be followed while completing E-Transactions. Making students aware of significance of digital signatures and security mechanism.
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**\*All Acts are to be studied with recent amendments**

**Teaching methodology:**

Topic No.	Total Lectures	Expected Outcome
1.	12	To understand Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems
2	12	To understand the concept of E-Commerce in relation to various business applications such as Document automation in supply chain and logistics, Enterprise content management, Conversational commerce etc.
3	12	To get knowledge of the inter-organizational information system for managing inter-organizational activities of virtual organizations, extended enterprises, and trans-enterprise systems.
4	12	To understand various e-Commerce functions along with electronic payment systems-Security measures and mechanism of Digital signature.

**Method of Evaluation**

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written tests etc.)	Written Examinations	Certificate Course in E-Commerce

Unit – II	Continuous Evaluation [Class Presentations (PPT) etc.]	Written Examinations	Certificate Course in E-Banking
Unit – III	Continuous Evaluation (Seminar /Group discussions etc.)	Written Examinations	Diploma in Digital Marketing
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examinations	Certificate Course in E-Security

## References

Sr. No.	Title of the Book	Author/s	Publication
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.	Text book on Intellectual property rights	N.K. Acharya	Asia Law House,
5.	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa, Nagpur
6.	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co.

**Suggested references Web reference**

Sr. no	PPTs	Others
1	<p><u>PPT – Presentation On Electronic Security PowerPoint presentation ...</u></p> <p><u><a href="https://www.powershow.com/.../Presentation_On_Electronic_Security_powerpoint_pp...">https://www.powershow.com/.../Presentation_On_Electronic_Security_powerpoint_pp...</a></u></p>	<p><u><a href="https://economictimes.indiatimes.com/industry/services/retail/indian-e-commerce-market-to-touch-usd-84-billion-in-2021-report/articleshow/68169239.cms">https://economictimes.indiatimes.com/industry/services/retail/indian-e-commerce-market-to-touch-usd-84-billion-in-2021-report/articleshow/68169239.cms</a></u></p>
2	<p><u>Seminar ppt on digital signature - SlideShare</u></p> <p><u><a href="https://www.slideshare.net/jolly9293/seminar-ppt-on-digital-signature">https://www.slideshare.net/jolly9293/seminar-ppt-on-digital-signature</a></u></p>	<p><u><a href="https://www.ibef.org/industry/ecommerce.aspx">https://www.ibef.org/industry/ecommerce.aspx</a></u></p>
3	<p><b>E-Security:</b><u><a href="https://slideplayer.com/slide/5139575/">https://slideplayer.com/slide/5139575/</a></u></p>	<p><u><a href="https://www.thebalancesmb.com/electronic-data-interchange-edi-2221329">https://www.thebalancesmb.com/electronic-data-interchange-edi-2221329</a></u></p>
4	—	<p><u>UP: What Is Electronic Data Interchange?</u></p> <p><u><a href="https://www.up.com/suppliers/order_inv/edi/what_is_edi/">https://www.up.com/suppliers/order_inv/edi/what_is_edi/</a></u></p>

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I (Special Paper II)**

**Group – B (Commercial Laws & Practices)**

**Subject Name - Commercial Laws & Practices Paper - II**

**Subject Title: - Intellectual Property Laws: Patents, Trade Marks & Biodiversity**

**Course Code - 106**

**1. Objectives of the Course:**

- a. To equip the students to deal with the challenges of Contemporary Business World with recent knowledge.
- b. To develop independent logical thinking and problem solving skills.
- c. To sensitise the students regarding suitable careers in management and regulation of IPRs.
- d. To acquaint the students with the methods of Data collection and their interpretations.
- e. To develop among students Analytical and interpretation skills.

**Depth of the program:** Fundamental Knowledge, Principles and provisions of relevant Statutes and understanding of its applicability

**Objectives of the Program:**

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

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Intellectual Property</b>	<p>Intellectual Property Rights (IPR): Origin and Concept, Commercial and cultural dimensions, types of IPR,</p> <p>International Conventions and Organizations;</p> <p>WTO, WIPO, GATT, TRIPS Paris Convention, PCT, Budapest Treaty</p>	<ul style="list-style-type: none"> <li>• Acquainting students with historical aspects of IPR and International Conventions and organizations regarding IPRs.</li> </ul>
2	<b>Patents</b>	<p><b>Patents:</b> Definition, concept, types, patentable &amp; non-patentable inventions, Applications for patents, complete procedure for obtaining patents. (Chapters 1 to 8 of Patents Act, 1970 as amended), Patents of Additions, surrender &amp; revocation of patents. Working of Patents, Compulsory licenses and revocation, use of patents for government purposes and acquisition of patents, Infringement of patents - acts of Infringement and defenses, remedies for Infringement - suits, appeals.</p> <p>Offenses and penalties [Chapters 16 to 20 of Patents Act, 1970 as amended]</p> <p>Patents Offices, establishment, Controller of Patents: functions and powers, Patent Agents, International arrangement [Chapters 14 &amp; 21, 22 of the Act ], Issues and concerns in patent regime</p> <p>Important Judgments To Be Studied:</p> <p><b>1) <i>Bajaj Auto Limited v. TVS Motor Company Limited</i> JT 2009 (12) SC 103</b></p> <p><b>2) <i>Novartis v. Union of India</i> (2013) 6 SCC 1</b></p> <p><b>3) <i>Dr Snehlata C. Gupte v. Union of India &amp; Ors</i> [W.P. (C) No 3516 and 3517 of 2007] Delhi HC</b></p> <p><b>4) <i>Bayer Corporation v. Union of India</i> 162(2009) DLT 371</b></p>	<ul style="list-style-type: none"> <li>• Acquiring conceptual and procedural know-how of Patents, Patents office and Remedial measures in case of infringements of patents.</li> </ul>



3	<b>Trade Marks</b>	<p><b>Trade Marks:</b> Definition, concept, types, Registration of Trade Marks - Procedure, duration, effect.</p> <p>Appellate Board - Establishment, Composition, qualifications, procedure and powers, disposal of appeals.</p> <p>Assignments and Transmission of Trade Marks, Provisions relating to collective &amp; certification Trade Marks, textile goods, Infringement of Trade Marks and remedies, Offenses and Penalties.</p> <p>Important Judgments To Be Studied :</p> <p>1) <i>The Coca-Cola Company v. Bisleri International Pvt. Ltd</i> Manu/DE/2698/2009</p> <p>2) <i>Clinique Laboratories LLC and Anr. v. Gufic Limited and Anr.</i> MANU/DE/0797/2009</p> <p>3) <i>Yahoo!, Inc. v. Akash Arora &amp; Anr</i> [1999 (19) PTC 201 (Del)]</p> <p>4) <i>Cadila Health Care v. Cadila Pharmaceutica Ltd.</i> [2001 PTC (SC) 561]</p>	<ul style="list-style-type: none"> <li>• Acquiring conceptual and procedural knowledge of Trade mark and its registration. Appellate Board, Remedial measures in case of infringements of Trade mark.</li> </ul>
4	<b>Biodiversity Act, 2002</b>	<p>Important relevant definitions of the terms like Biodiversity, Biological Resources, Benefit Claims, Commercial Utilization, Fair &amp; Equitable Benefit Sharing, Sustainable Use—Regulation of Access to Biodiversity [ Ss 3 to 7], Functions &amp; Powers of National Biodiversity Authority &amp; State Biodiversity Board [ Ss 18 to 25]</p>	<ul style="list-style-type: none"> <li>• Identifying need and Significance Biodiversity along with its regulatory framework .</li> </ul>

**\*All Acts are to be studied with recent amendments**

**Method of Evaluation:**

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
Unit – I	Continuous Evaluation (Written Test etc.)	Written Examination	Diploma in IPR
Unit – II	Continuous Evaluation [Class Presentation (PPT)etc.]	Written Examination	Diploma in Patents
Unit – III	Continuous Evaluation (Seminar/Workshops etc)	Written Examination	Diploma in Trade Marks
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Online Courses of WIPO,Moocs etc

**References:**

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Intellectual Property Law	P. Narayan	Eastern Law House.	New Delhi
2.	Text book on Intellectual Property Rights	N.K. Acharya	Asia Law House	Hyderabad
3.	Law Relating to Intellectual Property	Dr. B.L. Waderha	Universal Law Publishing Co.	New Delhi
4.	Intellectual Property Rights, (2011)	Dr. Sreenivasulu N. S.	Regal Publications	New Delhi

5.	Intellectual Property Law in India (2006)	Justice P. S. Narayana	Goigia Law Agency	Hyderabad
6.	Law of Intellectual Property	Dr. S. R. Mynei	Asia Law House	Hyderabad
7.	Intellectual Property Rights – Heritage, Science & Society Under International Treaties	A.Subbian	Deep & Deep Publications Pvt. Ltd	New Delhi
8.	Intellectual Property Laws	Bextly & Sherman,	Asia Law House	Hyderabad

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**  
**Semester: - I**  
**Group – C (Advanced Cost Accounting and Cost Systems)**  
**Subject Name - Advanced Cost Accounting and Cost Systems Special Paper I**  
**Subject Title: - Advanced Cost Accounting**  
**Course Code: 107**

**Objectives:**

1. To prepare learners to understand the Scope of Cost Accounting in any business activity.
2. To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
3. To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.
4. To enable students to learn application of different methods of costing in Manufacturing and Service industries.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Nature and Scope of Cost Accounting	a) Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centres and Cost unit. b) Elements of Cost: Material, Labour and Overheads. <b>Material:</b> Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only c) Preparation of Cost Sheet d.) Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Order Quantity. Fixation of inventory Levels. e) Study of CAS 1 (Classification of Cost ) and CAS 6 (Material Cost)	<ol style="list-style-type: none"> <li>1. Ability to understand the classification of costs.</li> <li>2. Trace the cost to cost centers</li> <li>3. To be able to prepare cost sheet in various situations</li> <li>4. To understand the inventory related treatments in Cost Accounting</li> </ol>
2.	Employee	a. Meaning, Definitions and Significance of Labour Cost	1. To understand the concept of Employee Cost and its relevance in the total cost of

	Cost	<p>b. Classification of Labour Cost</p> <p>c. Methods of Remuneration-Performance Based Remuneration</p> <p>d. Labour Cost –</p> <ul style="list-style-type: none"> <li>• Idle time-causes and Accounting treatment</li> <li>• Overtime premium-Accounting Treatment &amp; its Control</li> <li>• Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs</li> </ul> <p>e. Labour Turnover – concept, causes, Measurement &amp; Cost of Labour Turnover.</p> <p>f.Study of CAS – 7 relating to Employees Cost</p>	<p>product or services.</p> <p>2. To develop Performance Linked Employee Remuneration Systems.</p> <p>3. To relate the CAS 7 to Employee Cost Concepts</p>
3.	Overheads Accounting	<p>a. Meaning &amp; Classification of Overheads, b.Allocation, Apportionment &amp; reapportionment ( Repeated distribution Methods &amp; Simultaneous Equations Method) of Overheads</p> <p>c.Absorption of Overheads-Methods, Over and under absorption of overheads</p> <p>d.CAS – 3 ( Overheads)</p>	<p>1. To understand the stages in the process of Accounting of Overheads.</p> <p>2. To study CAS 3 in relation to Overheads.</p>
4	Methods of Costing	<p>a. Job Costing and Contract Costing.</p> <p>b. Process Costing</p> <p>c. Operating Costing in Transport, Hospitals &amp; Hotel undertakings.</p>	<p>To develop ability to ascertain cost in different industries.</p>

## Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Use of Published Annual Reports of listed companies to classify various cost elements.	You Tube clippings of cost elements of various industries.	Visit to small industries to develop understanding about various cost inputs	Development of overall outlook of Cost Accounting
2	12	Find out the ratio to employee cost to turnover as evidenced from the published data.	View TV Channels- Sony BBC Earth where the process of manufacturing in various industries is shot.	Visit to such industries where employee cost is prominent in the total cost of product/service	Understanding the related weightage of employee cost in the total cost of product/service
3	12	Ascertain various items of Overheads from Annual Reports	Classroom Discussion	Visit small units and make a list of overheads of the respective units.	Understand the significance of overheads in the total cost of product/service
4	12	Invite the tour operators, Accountant of Hotels & Hospitals in the class room to provide the practical exposure to ascertain the cost thereof.  Study of process costing by visiting Bakeries, Papad Rolling Units, Chapati Making on mass scale for supplying to industrial canteens	You Tube clippings of various industries	Visit to Transport, Hospital & Hotel undertakings to find out the methodology applied in cost ascertainment	Understand formats of cost sheets as per Industry Specifications

## References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting-Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A Managerial Emphasis	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up
06	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

## Web References

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries.  Discovery Turbo Channel	Cost & Its Classification  vmouonline  •Classification & Types of cost,method of costing part 1  Commerce Guru	Articles from the Professional Journals such as , The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	<a href="https://icmai.in">https://icmai.in</a>

**Notes: The breakup of marks in the Examination will be as follows:**

- 30 % of marks for Theory & 70 % of marks for Practical.Problems
  - Areas of practical problems:
    1. Preparation of Cost Sheet
    2. Inventory turnover ratios
    3. EOQ
    4. Labour Turnover
    5. Primary and Secondary Distribution of Overheads – Repeated Distribution and Simultaneous Equation Method
    6. Methods of Absorption.
    7. Contract Costing, Process Costing and Operating Costing.
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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – C (Advanced Cost Accounting and Cost Systems)**

**Subject Name – Advanced Cost Accounting and Cost Systems Special Paper II**

**Subject Title: - Costing Techniques and Responsibility Accounting**

**Course Code: 108**

**Objectives:**

- 1 To enhance the abilities of learners to develop the concept of Cost and Management Accounting and its significance in the business
- 2 To enable the learners to understand, develop and apply the techniques of costing in the decision making in the corporate world.
- 3 To equip the students with knowledge and skill to design and implement Cost Control through Costing Techniques.

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Skills to be developed</b>
1.	Budgetary Control	<ol style="list-style-type: none"><li>a. Concept of Budget and pre-requisites of preparing budget.</li><li>b. Types of Budgets</li><li>c. Process of preparing Budgets – Flexible Budget, Cash Budget Production Cost ,Quantity Budget &amp; Sales Budget</li><li>d. Limiting Factors in preparing Budgets</li><li>e. ZBB (Zero Based Budget)</li></ol>	Students are expected to understand the role of Budget in the process of Cost Control and Decision Making.
2.	Standard Costing	<ol style="list-style-type: none"><li>a. Concept of Standard Cost</li><li>b. Setting of Standards</li><li>c. Variance Analysis – Material, Labour, Overhead, Sales and Profit Variances.</li></ol>	Skills in computation and analysis of various variances
3.	Uniform Costing and Inter-firm Comparison	<ol style="list-style-type: none"><li>a) Reasons for differences in Cost and Costing Practices.</li><li>b)The application , Advantages and Limitations of Uniform Costing.</li><li>c)Inter- firm comparison –Meaning, Advantages and Disadvantages</li></ol>	Understand the concepts of Uniform Costing and Inter

			firm Comparison
4	Responsibility Accounting and Reporting	<p>a)Definition, Meaning, Principles, controllable and Non-controllable Costs.</p> <p>b)Centers of control, Cost Centers, Revenue Center, Investment Center, Profit Center</p> <p>c)Performance Measurement of Business Centers.</p> <p>d)Reporting to different levels of Management</p>	Understand the relevance of Cost Accounting Data as a part of monitoring various segments of business.

### Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	15	Start with discussion on Family Budget and extend the principles to Business Budgets	Browse You Tubes on these topics	Preparation of Cash Budget	Understand Budget Preparation Process
2	15	Invite experts from industries and discuss the process of setting the standards.		Analysis of variances	Understand the impact of adverse and favourable variances on cost of a product/service.
3	06	Classroom Discussion		Compare Cost Ratios of different companies in the same sector( e.g Tyre – SEAT, MRF)	Understand the industry specific cost ratios.
4	12	Responsibility Accounting and Reporting		Performance measurement of Business Centres	To understand the importance of various tools to evaluate the business centers.

## Method of Evaluation

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

## References

Sr. No	Title of the Book	Author	Publisher	Place
01	Cost Accounting- Principles & Practices	Jawahar Lal & Seema Shrivastawa	Tata Mcgraw Hill	New Delhi
02	Advanced Cost Accounting And Cost Systems	Ravi M Kishor:	Taxmann	New Delhi
03	Cost Accounting Theory And Problems	S. N. Maheshwari	Mittal Shree Mahavir Book Depot.	New Delhi
04	Advanced Cost Accounting	Jain and Narang	Kalyani Publication	New Delhi
05.	Horngren's Cost Accounting-A	Srikant M Datar & Madhav V Rajan	Pearson	Noida Up

	Managerial Emphasis			
06	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House ,	New Delhi
07	Cost Accounting	Dr. Eknath Khedkar	Success Publications	Pune
08	Principles and Practices of Cost Accounting	Dr. Sunita Pokharna	Success Publications	Pune

**Web References:**

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by Field Persons such as working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries.  Discovery Turbo Channel	Responsibility Accounting  Dr. Shuchi Singhal  vmouonline,  Standard Costing Revision  CA Praveen Khatod  Budgetary Control and Responsibility Accounting,  Cori Crews	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary, The Institute of Chartered Financial Analyst of India	<a href="https://icmai.in">https://icmai.in</a>

Notes: The breakup of marks in the Examination will be as follows:

- 30 % of marks for Theory & 70 % of marks for Practical Problems .
- Area of practical problems:
  1. Cash Budget
  2. Flexible Budget
  3. Material, Labour , Overhead and Sales Variances
  4. Performance Measurement of Business Centers
  5. Responsibility Accounting

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – D (Co-operation & Rural Development)**

**Subject Name - Co-operation & Rural Development Special Paper I**

**Subject Title: - Co-operative Movement in Indian**

**Course Code: 109**

**Objectives of the course:**

1. To acquaint the students with the Co-operative Movement of India
2. To aware the role of State and Central Govt. in development of co-operative sector.
3. To give basic knowledge about formation of Co-operative society and its administration.

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Co-operative Movement in India:</b>	Evolution of Co-operative Movement in India- Pre and Post Independence, Recent scenario in Co-operative Movement in India , Problems and Challenges of Co-operative movement in India	<ul style="list-style-type: none"><li>• To understand the Evolution of Co-operative Movement in India</li><li>• To understand the Recent scenario in Co-operative Movement in India</li><li>• To understand the Problems and Challenges of Co-operative movement in India</li></ul>
<b>2</b>	<b>Study of Co-operative legislations in India</b>	Study of Maharashtra State Co-operative Societies Act 1960 and rules 1961 with updated amendments regarding :- a. Registration b. Members and their Rights. c. Properties and Funds Management. e. Audit Enquiry Inspection & Supervision.	<ul style="list-style-type: none"><li>• To understand the Maharashtra State Co-operative Societies Act 1960</li><li>• To understand the registration process of Co-operative Society</li><li>• To understand the Members and their Rights of Co-operative Society</li></ul>

		f. Settlement of Disputes. E.g. Liquidation h. Appeal Revision & Reviews I. 97 <sup>th</sup> Amendment in co-operative act.	<ul style="list-style-type: none"> <li>To understand the Management of Co-operative Society</li> <li>To understand 97<sup>th</sup> Amendment in co-operative act.</li> </ul>
<b>3</b>	<b>Structure of Co-operatives Department</b>	(a) State Level (b) Divisional Level (c) District Level (d) Rights, Duties and Responsibilities of Registrar of Co-operative Societies	<ul style="list-style-type: none"> <li>To understand structure of co-operative department.</li> <li>To understand the Rights, Duties and Responsibilities of Registrar of Co-operative Societies</li> </ul>
<b>4</b>	<b>Support of Various Committees and Institutional to Cooperative Movement</b>	(a) All India Rural Credit Survey Committee (AIRCS), Rural Credit Review , Report Committee on Inauguration of Co-operative Credit CRAFTICAD , Report of Vaidyanthan Committee, Report of Narsimham Committee (b)NABARD & NCDC support to Co-operatives, Co-operative courses	<ul style="list-style-type: none"> <li>To understand the Support of various committees and institutional to co-operative movement</li> <li>To study the Role of NABARD &amp; NCDC support to Co-operatives</li> </ul>

### Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
<b>1</b>	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Co-operative Societies for understand Recent scenario in Co-operative Movement, Debate on Challenges of Co-operative movement in India	Short Film Show on Co-operative Movement, A.V. Application (Audio and Visual Application)	Project on Co-operative Movement in India- Pre and Post Independence	Understanding of basic knowledge of Co-operative Movement in India Understanding the Problems and Challenges of Co-operative movement in India
<b>2</b>	12	Guest Lectures of eminent personalities in co-operative sector, experience sharing, Pre reading, Class discussion, examples from real life	You Tube Video on Indian Co-operative Movement	Project Report on Amendment of Co-operative Societies Act. Project Report on 97 <sup>th</sup> Amendment in co-operative act.	Understanding of Study of Co-operative legislations in Maharashtra. Learning functioning of

		through newspapers and internet resources, case studies, PPT			Co-operative Society.
3	12	Organise workshop for students, Pre reading, Class discussion, examples from real life through newspapers and internet resources. case studies, Field visit to Co-operative Societies, PPT	Presentation on structure of co-operative department and Rights, Duties and Responsibilities of Registrar of Co-operative Societies	Project on Rights, Duties and Responsibilities of Registrar of Co-operative Societies	Understanding the structure of co-operative department.
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, Guest Lectures of eminent personalities	Presentation on Support of various committees and institutional to co-operative movement	Project on Role of NABARD & NCDC support to Co-operatives	Understanding the role of various committees and institutional for support to co-operative movement

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar on Co-operative Movement in India:
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Study visit to Co-operative Society
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	To Organize guest lecture of Co-operative department officer
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Workshop on Support of various committees and institutional to co-operative movement

## References

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
3	Cases in Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
6	Consumer Co-operation in India	G.S. Kamat		
7	Co-operation	Prof L.P. Wakale and Dr. G.H.Barhate	Sheth Publishing	Mumbai
8	Journal of Commerce and Management Thought(JCMT)			
9	Journal Co-operative Organization and Management , Journal of Co-operative studies			

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – D (Co-operation & Rural Development)**

**Subject Name - Co-operation & Rural Development Special Paper II**

**Subject Title: - Rural Development**

**Course Code: 110**

**Objectives of the course:**

1. To acquaint the students with the Rural Development
2. To study the problems of rural development
3. To study the solution for rural development

**Depth of Programme: - Fundamental and deep Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction - Rural development</b>	concept of rural development, Importance of Rural development in Maharashtra, Need of Rural development in Maharashtra, The problems and challenges of rural development in India	<ul style="list-style-type: none"><li>• To understand the Importance of Rural development</li><li>• To understand the Need of Rural development in Maharashtra</li><li>• To understand the Problems and Challenges of rural development in India</li></ul>
<b>2</b>	<b>Rural development in Maharashtra</b>	Introduction ,Current scenario of Rural development of Maharashtra, Government schemes and programme for Rural development in Maharashtra The problems of rural development in Maharashtra, The Role of government for Rural development in Maharashtra	<ul style="list-style-type: none"><li>• To understand the Current scenario of Rural development of Maharashtra</li><li>• To understand the Government schemes and programme for Rural development in Maharashtra</li><li>• To understand the Role of government for Rural development in Maharashtra</li></ul>

<b>3</b>	<b>Rural development in India</b>	Introduction ,Current scenario of Rural development of India, Central Government schemes and programme for Rural development in India, The problems and Challenges for rural development in India ,The Role of government for Rural development	<ol style="list-style-type: none"> <li>i. To understand the Current scenario of Rural development of India</li> <li>ii. To understand the Government schemes and programme for Rural development in India</li> <li>iii. To understand the Role of government for Rural development in India</li> </ol>
<b>4</b>	<b>Rural Development Planning and Management</b>	Concepts, Principles and Approaches: Concept of development: Indicators of development; Conceptual framework, Strategies; Rural development in India: A retrospective; Policies, Programs: Techniques of planning: Detail steps in district and block level planning: Area Development Planning: Definition, purpose, Area development plans, The Role of Management function for Rural development	<ul style="list-style-type: none"> <li>• To understand the Principles and Approaches of rural development</li> <li>• To study the Rural development in India</li> <li>• To understand the Role of Management function for Rural development</li> </ul>

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative Methods to be used</b>	<b>Film Shows and AV Application</b>	<b>Project</b>	<b>Expected Outcome</b>
<b>1</b>	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Debate on The problems and challenges of rural development in Maharashtra, Poster presentation	Short Film Show on Rural Development e.g. Hivre Bazar Village video	Project on Importance of Rural development in Maharashtra	Understanding of basic knowledge of Rural development in Maharashtra Understanding The problems and challenges of rural development in Maharashtra

2	12	Guest Lectures of eminent personalities in Rural Development , experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, PPT, Survey report	You Tube Video on rural development in Maharashtra and India	Project Report on Government schemes and programme for Rural development in Maharashtra	Understanding rural development in Maharashtra and India. Understanding the problems of rural development in Maharashtra
3	12	Organise workshop for students, Pre reading, Class discussion, examples of Various developed Villages, Internet resources. case studies, Field visit ,street play	Presentation on Central Government schemes and programme for Rural development in India	Project on Current scenario of Rural development of India, The Role of government for Rural development	Understanding the problems and Challenges for rural development in India and the Role of government for Rural development
4	12	Pre reading, Class discussion, examples of Villages through Newspapers and internet resources, Guest Lectures of eminent personalities ,PPT	Group discussion on Rural Development Planning and Management	Project on Conceptual framework and Strategies for Rural development	Understanding Rural Development Planning and Management

## Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination ,G.D	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar/Workshop on Rural development
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Awareness Programme on the problems of rural development in Maharashtra
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination, Presentation	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Group discussion on Central Government schemes and programme for Rural development in India ,Field visit
Unit-IV	Class participation, Case Studies, Assignment, field visit , Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Visit to Panchat Committee/ Z.P office for understanding the scheme of Rural Development

## References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.Nitin Ghorpade	Success	Pune
2	Human Resource Management Practices in Co-operative sector	Principal Dr. Shaikh Aftab Anwar	Idea Publication	New Delhi
3	Rural development –Principles –Policies and Management	Katar Singh	Sage Publication	New Delhi
4	Rural Society and development	Sambhaji Desai	Prashant Publication	
5	Rural Development in India-Policies and Programme	Abdul Azees NP and S.M. Javed Aktar	Kalpaz Publication	
6	Journal of Rural Development			
7	Journal of commerce and Management			

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – E (Business Practices & Environment)**

**Subject Name - Business Practices & Environment Special Paper I**

**Subject Title: - Organized Trades and Markets**

**Course Code: 111**

**Objectives of the course:**

- 1) To understand the concepts of organized trade and markets, community markets, regulated markets and business.
- 2) To understand service sector and its role.
- 3) To know about FDI
- 4) To understand cooperative marketing.

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Organized Trade &amp; Markets :</b>	Introduction , Meaning and importance - Features of Organized Commodity Markets and Regulated Markets Business-concept - Objectives - Nature and scope of Business in the modern context – Study of various policies with illustrations – Product Buying, Selling Price and Credit Policies.	<ul style="list-style-type: none"><li>• To understand the nature and scope of modern business</li><li>• To understand the relevance and working of different types of organised markets, reasons for regulating them and challenges associated with the same.</li><li>• To understand various types of business policies in modern context</li></ul>
<b>2</b>	<b>Service Sector:</b>	Meaning, Characteristics, Types of services, Role, Importance and development of Service Sector in India - Business Practices with reference to E-Commerce.	<ul style="list-style-type: none"><li>• To understand the nature, role and importance, progress and contribution of service sector in India</li><li>• To understand the concept of E-Commerce and its need in today's business world</li></ul>
<b>3</b>	<b>State in Trade</b>	FDI – Meaning, importance & objectives, Role of FDI in retail trade with illustrations. Arguments for and against FDI. Concept of State Trading -	<ul style="list-style-type: none"><li>• To gain the fundamental knowledge about FDI and its role in retail trade</li><li>• To evaluate the performance of FDI in</li></ul>

		Arguments for and against State Trading - Role of State, Trading Corporation (STC) - State and privatization of trading Activities. Mall administration & organization – Super Markets.	development of business sector in India <ul style="list-style-type: none"> <li>To understand the role of State and Trading Corporations in modern trading activities</li> </ul>
4	<b>Co-operative Marketing</b>	Objectives:, Need - Features – Structure - Functions – Advantages and Role of co-operative marketing with illustrations in rural areas - Direct Marketing for farmers, Self Help Group ,Rural Development Policy, Central Mall, D Mart, Reliance Mart, Innovative Marketing practices	<ul style="list-style-type: none"> <li>To understand the fundamental knowledge regarding nature and role of cooperative marketing in rural areas</li> <li>To study the need of direct marketing, Self Help Group in context of rural areas</li> <li>To gain fundamental knowledge about Innovative marketing practice and Mall Culture</li> </ul>

### Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of prominent Businessmen in India and World	Film Show on Types of Markets Film on Nature of Business and Business Policies	Project on Business Polices Project on Organised Commodity market and Regulated markets	Understanding of basic knowledge of Modern Business and how to start a new business Understanding various markets and its relation in framing business policies
2	12	Guest Lectures of eminent personalities in service sector, experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Service Sector and E-Commerce	Project Report on Role and Development of Service Sector in India Project Report on Advantages of E-Commerce in modern business context.	Learning the concept of E-Commerce and its practical application in business world Learning functioning of Service Sector and its growth in India
3	12	Debate on Burning and real life economical issues such as FDI, Role of State etc., Pre reading, Class discussion, examples from real life	Presentation on FDI and its positive and negative aspects	Project on FDI with illustration and case studies	Evaluate the performance of FDI in development of business sector in India Understanding the role of

		through newspapers and internet resources.			trading corporations in India
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit to Malls	Presentation on Cooperative Marketing, Direct Marketing Mall Culture	Project on Self Help Groups Project report on Mall Culture, Case studies	Understanding the procedure of Co-operative Marketing, Direct Marketing and functioning of Malls

### Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Functioning of Commodity Market and Stock Market
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	E-Commerce
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Mall Administration and Organisation
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	i. Co-operative Marketing ii. Agro Tourism

## References

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Principles of Practice of Marketing	C.B.Mamoria	KitabMahal	New Delhi
2	Commodity Marketing	P.L.Gadgil	Shubhada Sarswat,DistributiveTrade	Pune
3	Business Environment Text & Cases	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Regulated Markets	W.R.Natu	Asia Publishing House	Mumbai
5	Financial Derivatives & Risk Management	O. P.Agarwal	Himalaya Publishing House Pvt.Ltd.	Mumbai
6	Principles of business organization	Acharya, Govekar, A.R.Sheth & Co	Bombay A.R. Sheth and Co.	Mumbai



**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – E (Business Practices & Environment)**

**Subject Name - Business Practices & Environment Special Paper II**

**Subject Title: -Business Environment and Policy**

**Course Code: 112**

**Objectives of the course:**

- 1) To understand the term business environment and its aspects
- 2) To study the problems of growth of economy and remedies to solve problems
- 3) To know the term pollution and its problems and types
- 4) To understand the term globalization and its effects and challenges

**Depth of Programme: - Fundamental Knowledge**

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Business Environment</b>	Meaning, Nature, Importance Aspects of Environment -Business Environment with reference to India.	<ul style="list-style-type: none"><li>• To understand the nature and Importance, Aspects of Business Environment</li><li>• To understand the Business Environment with reference to India</li></ul>
<b>2</b>	<b>Problems of growth of Economy</b>	Unemployment, Poverty, Regional Imbalance. Social Injustice, Inflation, Parallel economy, Lack of technical knowledge and information. - Remedies to solve these problems, Opportunities in Environment.	<ul style="list-style-type: none"><li>• To understand the Unemployment, Poverty, Regional Imbalance</li><li>• To understand the Lack of technical Knowledge and information</li></ul>
<b>3</b>	<b>Pollution</b>	Meaning, Problems of pollution - Types of pollution- Water, Air and Noise- Regulatory mechanism & laws, sources and effects, various policies of Government, Go Green Movement	<ul style="list-style-type: none"><li>• To Understand the Problems of various types of Pollution</li><li>• To understand the Regulatory Mechanism and Laws</li><li>• To understand the various policies of Government to go Green Movement.</li></ul>

4	<b>Globalization &amp; its impact</b>	Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization, Review, Impact and implication Globalization	<ul style="list-style-type: none"> <li>• To understand the fundamental knowledge regarding objectives, importance and scope of Globalisation.</li> <li>• To study the Effects and Challenges of Globalisation.</li> <li>• To gain fundamental knowledge about Impact and implication of Globalisation.</li> </ul>
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### Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and T.V. Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Business Environment.	Film Show on Aspects of Environment.	Project on Business Environment with reference to India	Understanding of basic knowledge of nature, Importance and Aspects of Environment
2	12	Guest Lectures of eminent personalities in Business Economy, experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies	You Tube Video on Unemployment, Poverty, and Regional Imbalance	Project Report on problems and Remedies of Unemployment, Poverty, and Regional Imbalance.	Learning the concept of Unemployment, Poverty, and Regional Imbalance and to find out Remedies of these problems.
3	12	Debate on Burning and real life issues of Pollution such as Water, Air, and Noise pollutions, Pre reading, Class discussion, examples from real life through newspapers and internet resources	Presentation on problems, Regulatory mechanism and laws of Pollution.	Project on various policies of Government for Go Green Movement.	Evaluate the performance of application of Govt.Policies
4	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit	Presentation on Effects and challenges of Globalisation	Project on Review of Impact and implication of Globalisation.	Understanding the importance, scope, effects and challenges of Globalisation.

### Method of Evaluation

<b>Subject</b>	<b>Internal Evaluation</b>	<b>External Evaluation</b>	<b>Suggested Add on Course</b>
Unit-I	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Business Environment in India
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Remedies to solve the problems of Growth of Economy
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Policies of Government for Pollution and GO Green Movement
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Review Impact and implication of Globalisation.

### References

<b>Sr. No</b>	<b>Title of Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Global Economy and Business Environment	Francis Cheranilan	Himalaya publishing house	Mumbai
2	Commodity Marketing	P.L.Gadgil	Shubhada Sarswat, Distributive Trade	Pune
3	Business Environment Text & Cases	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Business Environment Chllaaghan	, Elliaon Edward Arnold	Asia Publishing House	Mumbai

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – F (Business Administration)**

**Subject Name - Business Administration Special Paper I**

**Subject Title: - Production & Operation Management**

**Course Code - 113**

**Objectives of the course**

- To understand and develop deep insight of Production & Operation Management.
- To understand & identify business problems involving operational function, planning and control, design development and quality management.
- Demonstrate awareness and importance of application, operation and supply chain management.
- To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
- To increase the knowledge and perspective to gain from emerging trends in production and operation management.

**Depth of the program – Fundamental Knowledge**

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	<b>Production and Operation Management : An Overview</b>	a. <u>Production and Operation Management</u> : Meaning ,importance , Functions , Types of Production Systems – Mass Production /Flow Line , Continuous, Intermittent , Batch Production , Job Lots etc. b. Service Systems – Recent trends in production and service systems c. Plant Layout – Objectives , basic principles and types d. Safety Considerations and environmental aspects	<ul style="list-style-type: none"> <li>• Acquaint the students knowledge about Production and Operation Management.</li> <li>• Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.</li> </ul>
2	<b>Supply Chain Management</b>	a. Supply chain Management : Introduction , Scope, Components, Process of Supply Chain Management. b. Tools and Techniques of Supply Chain Management , Performance Measurement and implementation. c. Career opportunities in Supply Chain Management	<ul style="list-style-type: none"> <li>• Understanding the scope and Process of Supply Chain Management</li> <li>• Knowledge on various career opportunities in</li> </ul>
3	<b>Production Planning and Control</b>	a. Production Planning : Meaning , Objectives , Importance and its components b. Production Control : Meaning , Objectives, Significance and factors affecting Production Control. c. Product Design and Development – Concept , Process and factors affecting product development	<ul style="list-style-type: none"> <li>• Acquaint the students with knowledge of Production Planning and Control.</li> <li>• Motivate the students to develop and innovate ideas for Product Design and Development</li> </ul>

<b>4</b>	<b>Total Quality Management and Emerging Issues</b>	<ol style="list-style-type: none"><li>a. Total Quality Management – Meaning , Dimensions , Objectives and importance</li><li>b. Emerging Issues in Production and Operations Management –<ol style="list-style-type: none"><li>i. Mobile Accessibility</li><li>ii. Atomization of Operational Processes</li><li>iii. Employee empowerment</li><li>iv. Outsourcing</li><li>v. Waste Management</li></ol></li></ol>	<ul style="list-style-type: none"><li>• Recognize the importance of Total Quality Management</li><li>• Identification of emerging issues in Production and operation Management</li></ul>
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## Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative methods to be used</b>	<b>Film shows and AV Applications</b>	<b>Project</b>	<b>Expected Outcome</b>
1	12	Article Review , Group Discussion , Quiz	Documentary	Report on the Review of Article	Conceptual Clarity
2	12	Survey Report , Poster Presentation , Guest Lecture	Documentary	Survey Report / Poster Presentation	Awareness on Career opportunities in Supply Chain Management  Introduction to Alternative Career opportunities
3	12	Interview , Game , PPT , Narrating	Documentary	Report Writing	Development of Innovative abilities and Application oriented skills
4	12	Project making , street Play , Jingles making	Documentary	Project	Awareness on the recent and emerging areas  Change in overall perception towards quality enhancement

## Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – II	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – III	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop
Unit – IV	Continuous Evaluation	Written exam	Related Short Term Course/ Seminar/ Workshop

## References :

### List of Books Recommended :-

1. Production and Operation Management – By B.S.Goel (Pragati Prakashan)
2. Production and Operation Management – By S.N. Chary (Tata Mcgraw Hill)
3. Modern Production and Operation Management – By Elword Buffa
4. Production Planning and Inventory Control – By Magee Budman (Tata Mcgraw Hill)
5. Essentials of Business Administration – By K.A. Shantappa
6. A Key of Production Management – By Kalyani Publication



**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – F (Business Administration)**

**Subject Name - Business Administration Special Paper II**

**Subject Title: - Financial Management**

**Course Code - 114**

**Objectives of the course**

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

Depth of the program – Fundamental Knowledge

<b>Unit No.</b>	<b>Unit Title</b>	<b>Contents</b>	<b>Purpose Skills to be developed</b>
<b>1</b>	<b>Introduction</b>	Meaning and objectives of Financial Management , Financial systems in India – RBI , SEBI. New trends in Financial Management	<ul style="list-style-type: none"><li>• Understanding Financial Management</li><li>• Recognizing the Financial System of India.</li></ul>
<b>2</b>	<b>Financial Statements &amp; Financial Analysis</b>	Concept of Financial Statements – Income and Balance Statements Financial Analysis – Types and Techniques	<ul style="list-style-type: none"><li>• Understanding Financial Statements</li><li>• Analyzing the Financial Statements</li></ul>
<b>3</b>	<b>Investment Decisions</b>	Capital Expenditure, Capital Budgeting, techniques of Capital Budgeting. Investment	<ul style="list-style-type: none"><li>• To enable the students to make Investment Decisions</li></ul>

		Decision Methods – Payback , Net Present Value , A.R.R and I.R.R	<ul style="list-style-type: none"> <li>To study the Capital Budgeting Techniques</li> </ul>
<b>4</b>	<b>Working Capital &amp; Credit Management</b>	<p>Meaning and Nature of Working Capital and Factors affecting Working Capital</p> <p>Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing</p>	<ul style="list-style-type: none"> <li>To understand the meaning and nature of Working Capital</li> <li>To enable the students to formulate Credit and Collection policy</li> </ul>

### Teaching Methodology

<b>Topic No.</b>	<b>Total Lectures</b>	<b>Innovative methods to be used</b>	<b>Project</b>	<b>Expected Outcome</b>
1	08	Lecture Methods	Individual assignment report	Developing understanding on Financial Management
2	14	Lectures Method Guest Lectures by subject Experts	Case analysis and Discussions	Developing Financial Statement analysis skills
3	14	Case analysis Internet Research	Article Review Survey analysis	Developing Decision making Skills
4	12	Survey analysis , Assignments , Field Visits	Field Visit Article Review	Developing skills for effective Credit and Working Capital Management

<b>Suggested Add on Course</b>
Add on course on share market
Basic Statistical Analysis Certificate Course
Short term course on Capital Budgeting Techniques
Certificate course on Working Capital Management

**References :**

List of Books Recommended :-

7. Financial Management – By M.Y.Khan and P.K. Jain (Tata Mcgraw Hill)
8. Financial Management – By I.M.Pandey ( Vikas Publishing House)
9. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
10. Financial Management – By P.V. Kulkarni (Himalaya Publishing House)
11. Financial Management – By Prasanna Chnadra (Tata Mcgraw Hill)
12. The Indian Financial System – By Bharati Pathak (Dorling Kindersley Pvt. Ltd.)
13. Financial Policy and Management Accountant – By Bhabatosh Banerjee(PHI Learning Pvt. Ltd.)
14. Introduction to Lease Financing – By Rajas Parchure , N. Ashok(Time Research Foundation)
15. Credit Management – By Herbert Edwards (Coles Publishing Co. Ltd.)
16. Financial Management – Dr. Parag Kalkar, Success Publications.

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – G (Advanced Banking & Finance)**

**Subject Name - Advanced Banking & Finance Paper I**

**Subject Title:- Legal Framework of Banking**

**Course Code – 115**

**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.

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Periods</b>	<b>Teaching Method</b>
01	<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	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
02	<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),	12	Lecture, PPT, Group Discussion, Library Work,

	<p>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>		<p>Assignment, Use of internet</p>
03	<p><b>A. The Reserve Bank of India Act, 1934</b></p> <p>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>	12	<p>Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet</p>
04	<p><b>Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002</b></p> <p>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>	12	<p>Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet</p>
		Total- 48	

## References,

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

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – G (Advanced Banking & Finance)**

**Subject Name - Advanced Banking & Finance Special Paper II**

**Subject Title:- Central Banking**

**Course Code – 116**

**Objectives:**

1. To acquaint the students with RBI's various functions.
2. To make the students aware about the latest developments in the field of Para banking and NBFCs in India.
3. To enable the students to understand the role of central banking especially in India.
4. To enable the students to acquire sound knowledge of working and techniques of central bank.

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Periods</b>	<b>Teaching Method</b>
<b>01</b>	<b>Changing Role and Need of Central Banking</b> Origin and evolution of Central banking  Role of Central Bank in emerging Economies  Need and Rationale of Central Bank.  Autonomy of Central Banks Evolution of Reserve Bank of India (R.B.I.)	08	Lecture, PPT,  Group Discussion, Library Work,  Assignment, Use of Internet
02	<b>Functions and Regulations of Reserve Bank of India</b>  <b>2 I. Functions of RBI-</b>  <b>A. The Reserve Bank as currency authority:</b>	14	Lecture, PPT,  Group

	<p>Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests,</p> <p>Recent developments in currency management.</p> <p><b>B. The Reserve Bank as banker to Government:</b> Maintenance of Government accounts,</p> <p>Banker to the Central Government and the State governments, Management of public debt</p> <p><b>C. RBI as a Banker's Bank:</b> Controller of Credit, Lender of Last Resort</p> <p><b>D. RBI as a Custodian/Manager of Foreign Reserves</b></p> <p><b>E. Promotional Functions of RBI</b></p> <p><b>2 II. Regulation and Supervision of Reserve Bank over Commercial banks.</b></p> <p>Regulation and supervision over commercial banks:</p> <p>Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, Capital and reserves, Control over methods of operation, New Banking Licensing Policy</p>		<p>Discussion, Library Work,  Assignment, Use of internet</p>
03	<p><b>Para banking activities</b> Control over management, Annual accounts and audit, Subsidiaries of commercial banks, Credit Information Bureau of India Ltd. (CIBIL) Bank Assurance, Portfolio Management Services, Pension Fund Managers,</p> <p>Mutual Fund Business, Underwriting of Bonds of PSUs,</p> <p>Investment in Venture Capital Funds etc.</p>	14	<p>Lecture,  PPT,  Group Discussion, Library Work  Book Assignment, Use of internet</p>
04	<p><b>Non Banking Financial Companies (NBFCs)</b>  Meaning and types of NBFCs</p>	12	<p>Lecture,  PPT,</p>



Role of NBFCs Problems of NBFC Measures for supervision over NBFCs. Revised Regulatory framework for NBFCs		Group Discussion, Library Work, Assignment, use of Internet
	<b>Total- 48</b>	

### References,

1. Venugopal Reddy Y.; Monetary & Financial Sector Reforms in India
2. Jhingan M.L., Vrinda; Money, Banking, International Trade And Public Finance- Publications Ltd.
3. Fabozzi Frank J.; Foundation of Financial Markets and Institutions- Dorling Kindersley Pvt. Ltd.
4. Sharma Hemant; Encyclopaedia of Banking and Finance – Cyber Tech Publication, New Delhi
5. Financial Markets and Institutions in India- Dr. Sunil Shete, Success Publications.
6. Indian and Global Economy - Dr. M. U. Mulani, Success Publications
6. rsaaLrajaoMd` 32016´ : BaartIya Aqa-vyavasqaa , sa@saosa piblakoSana , puNao.
7. Govt. of India- Economic Survey
8. R.B.I.: Functions and Working – R.B.I. Publication.
9. R.B.I. Bulletins.
10. R.B.I. Annual Reports.
11. Reports on Trend & Progress of Banking in India- R.B.I. Publication
12. www.rbi.org.in

**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – H (Advanced Marketing)**

**Subject Name - Advanced Marketing Special Paper I**

**Subject Title:- Marketing Techniques**

**Course Code -: 117**

**Objectives of the course**

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

Depth of the program – Detailed Knowledge

Objective of the Program

- a. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- b. To develop students' independent logical thinking and facilitate personality development.
- c. To prepare the students for seeking suitable careers in the field of marketing.
- d. To impart the knowledge about how to collect the data and interpret it.
- e. To develop among students Communication and Analytical skills

Unit No	Unit Title	Contents	Purpose Skills to be developed
01	Marketing Introduction & Marketing Environment	<p><b>Marketing</b> : Meaning ,Definition,Elements, Objectives, Importance, Advantages and limitations, Evolution and Scope Approaches to the study of Marketing <b>Marketing Environment:</b> Meaning and Definition, Internal and external Environmental factors influencing the marketing environment</p>	To impart the students about Marketing & marketing environment
02	Product Mix and Price Mix	<p><b>Marketing Mix</b> : Meaning, Definition,Elements, <b>Product Mix:</b> Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination <b>Product Management:</b> New product development and Product Life Cycle <b>Brand Management:</b> concept definition and history ofbrand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory <b>Labelling: Meaning and importance</b> <b>Price Mix:</b> Price—Meaning, Definition and Elements of price mix. Need, importance and objectives of pricing. Factors influencing pricing. Various Pricing Strategies.</p>	To impart to the students about Product mix and place mix techniques.
03	<b>Place Mix and Promotion Mix</b>	<p><b>Place</b> – Types of Distribution Channels , Advantages &amp; Limitations, factors affecting selection of channel. <b>Promotion Mix</b> : Meaning, Elements of Promotion Mix,</p>	To impart to the students about place mix and promotion mix technique

		<p><b>Advertising</b> – Concept, Classification, functions, benefits of advertising, Economic, Social &amp; ethical issues, evaluating advertising effectiveness, Recent trends in advertising,</p> <p><b>Personal Selling</b> – concept and importance, theories of selling, process of personal selling. Selling Methods, Limitations of personal selling.</p> <p><b>Publicity:</b> Meaning, difference between advertising and publicity</p> <p><b>Sales Promotion:</b> Meaning, Objectives and importance. Tools or techniques, Evaluation of sales promotion.</p>	
04	<p><b>Public Relations, People Process and Physical Evidence</b></p>	<p><b>Public Relations—</b> Concept, History, Tools of public relations, Role of Public Relation Officer</p> <p><b>E- Marketing Promotion</b> – E mails, different types of Web advertising, blog spots, Online Sponsorships. Social Media Marketing,</p> <p><b>People, Process and Physical Evidence --</b> People as a part of Marketing Mix, customer interaction, customer service Process as part of the Marketing Mix, Physical evidence/ Packaging</p>	To impart the students to develop public relation skill in marketing

**Teaching methodology**

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.

02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about Product Mix and Price Mix
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about Place Mix and Promotion Mix
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about various tools of Public Relation and also e-marketing promotion

### Method of Evaluation

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

## References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1.	Marketing Management	Arun Kumar, Rachana Sharma.	Atlantic Publishers & Distributors	New Delhi
2.	Marketing Management	Amar Jyoti	Gennext Publishers	New Delhi
3.	Marketing Management	Ranjan Saxena	Tata Mc-Graw Hill Publishers	New Delhi
4.	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

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**Revised syllabus (2019 Pattern) for M. Com. Course (CBCS)**

**Semester: - I**

**Group – H (Advanced Marketing)**

**Subject Name - Advanced Marketing Special Paper II**

**Subject Title:- Consumer Behaviour**

**Course Code -: 118**

**Objectives of the course**

1. To help students understand the various models of Consumer Behaviour
2. To facilitate students 'awareness about consumer motivation & how to overcome motivational problem
3. To provide in-depth knowledge about consumer personality
4. To acquaint the students with the culture and Social Influences on Consumer Behaviour

Depth of the program – Detailed Knowledge

Objective of the Program

- d. To equip and train Post Graduate students to accept the challenges in the field of marketing by providing opportunities to study and analyze advanced marketing techniques.
- e. To develop students' independent logical thinking and facilitate personality development.
- f. To prepare the students for seeking suitable careers in the field of marketing.
  - d. To impart the knowledge about how to collect the data and interpret it.
  - e. To develop among students Communication and Analytical skills

<b>Unit No</b>	<b>Unit Title</b>	<b>Content</b>	<b>Skills to be developed</b>
01	Consumer Behavior	Meaning and Definition of Consumer Behaviour. Need and Advantages to Study Consumer Behaviour. Models of Consumer Behaviour—Economic, Learning, Sociological and Psychological Models and other relevant Models.	To identify various consumer behavioural traits and patterns.
02	Consumer Motivation.	Introduction , needs , objectives and Scope of Consumer Motivation. Overcoming Problems of Motivational Conflict. Defense Mechanism. Motive arousal, Motivational theories	To discern the motivational gaps among consumers and to use the right type of motivational techniques to fill / reduce the gap.
03	Consumer Personality: Learning Memory and Involvement	Consumer attitudes, beliefs, feelings and Behaviour Consumer Learning attitudes and components of learning Memory system , memory process, concept of involvement , dimensions of involvement	To identify the consumer personality, with regard to attitude, learning , memory and involvement
04	Cultural and Social Influences on Consumer Behaviour	Characteristics of Culture, values, sub cultures, cross cultural and multi-cultural influences on Consumer Behaviour. Social Class and Group influences on Consumer Behaviour with regard to money and other status symbols, conformity to group norms behavior and Influence, family life influences, standard of life and living Influences.	To specifically Identify differences in Consumer Behaviour based on Cultural and Social Influences.



### Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	12	Guest Lecture, Presentation of the students and Lectures available on Youtube	Videos on Youtube	N.A	Students will understand various approaches to study marketing and also get sufficient knowledge about the factors which influencing marketing environment.
02	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will get in-depth knowledge about Product Mix and Price Mix
03	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will understand about Place Mix and Promotion Mix
04	12	Guest Lecture, Case Study Method, Presentation, Group Discussion	Videos on Youtube	N.A	Students will aware about various tools of Public Relation and also e-marketing promotion

## Method of Evaluation

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

## References

<b>Sr. No.</b>	<b>Title of the Book</b>	<b>Author/s</b>	<b>Publication</b>	<b>Place</b>
1	Consumer Behaviour	Leon G Schiffman, Joseph Wisenblit and S. Ramesh Kumar	Pearson	USA
2	Consumer Behaviour – Insights from Indian Market	RamanujMajumdar	PHI Learning Pvt Ltd	New Delhi
3	Consumer Behaviour—The Indian	S. Ramesh Kumar	Pearson	USA

	<b>Context ( Concept and Cases)</b>			
<b>4</b>	<b>Consumer Behaviour</b>	<b>Rodger D Blackwell, Paul W Miniard, James F Engel and Zillur Rahman</b>	<b>Cengage Learning India Pvt Ltd</b>	<b>Delhi</b>
<b>5</b>	<b>International Marketing Mix Management</b>	<b>Tobias Richter</b>	<b>Noyos</b>	<b>Berlin</b>
<b>6</b>	<b>Marketing Management</b>	<b>Russell Winer</b>	<b>Pearson Education</b>	<b>Delhi</b>
<b>7</b>	<b>Public Relation in Marketing Mix</b>	<b>Jordan Goldman,</b>	<b>NTC Business Books</b>	<b>New York</b>
<b>8</b>	<b>Public Relation for Marketing Management</b>	<b>Frank Jefkins</b>	<b>The MACMILLAN Press Ltd</b>	<b>London</b>

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