

Revised syllabi (2019Pattern) M. Com. Degree course (CBCS)

Syllabus for M.Com Part I .Semester – II

Subject Name :- Financial Analysis & Control

Compulsory Subject

Course code :- 201

Objectives of the course

- a. To enable the students to acquire knowledge of financial analysis and control tools
- b. To Make appropriate application and uses of financial analysis and control

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Fundamentals of financial analysis and control	Meaning of financial analysis and control, importance, advantages limitations& uses	Understanding basics of financial analysis.
2	Comparative and common size statement	Meaning,, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison	To gain knowledge of practically comparing financial results of different years and different companies.
3.	Cash flow and fund flow statements	Meaning,, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements	To understand the importance of cash liquidity in an organization. To understand the computation of cash and fund flows under operating, investing and financing categories.
4.	Ratio analysis and trend analysis	Meaning,, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis	To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Project	Expected Outcome
1	06	PowerPoint presentations		Application of IT for financial analysis
2	14	Use of MS Excel	Financial analysis of any sector (eg: Software) using common size and comparative statements as a tool of analysis.	Generate interest among students to use and apply Excel as a tool for financial analysis.
3	14	Application through money control, PPT and MS Excel	Financial analysis of any five companies using fund flow and cash flow statement as a tool of analysis	Learn to analyze and identify financially strong and weak companies
4	14		Financial analysis of peer companies using ratio analysis as a tool of analysis	Develop needed understanding and use of various ratios for financial analysis.

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Assignment use of PowerPoint, group discussion	100% based on theory	Functioning of National Stock Exchange
Unit – II	MCQ test	30% theory 70% problems	Financial statement analysis
Unit – III	Problem solving	30% theory 70% problems	
Unit – IV	Case study	30% theory 70% problems	

References

Sr. No.	Author/s	Title of the Book	Publication	Place
1.	Ravi Kishore	Advanced Management Accounting	Taxman	New Delhi
2.	Ravi M. Kishore	Management Accounting & Financial Analysis	Taxman	New Delhi
3.	Dr. Jawahar Lal Dr. Sucheta Guaba	Financial Reporting and Analysis	Himalaya Publication House	New Delhi
4.	P Perm Chand and Madna Mohan	Financial Accounting and Analysis	Himalaya Publishing	Mumbai
5.	M.Y.Khan&P.K.Jain	Management Accounting & Financial Analysis	(Tata McGraw hill)	New Delhi
6.	Advanced Accounting	Dr. Sadashiv Sirgave	Success Publications	Pune
7.	Management Accounting	Dr. Arun Gaikwad	Success Publications	Pune
8.	Management Accounting	Dr. YashodhanMithare	Success Publications	Pune

Suggested references

Web reference

Sr. no	Lectures	Films
1	Financial Statement	https://docs.google.com/spreadsheets/d/e/2PACX-1vRgBO0bXtb52Ocx-aT7yy6j5twA-3GcgWiN5RCGboG3XTD6P5hWpG_jbz8PZA1Aw5YPI2MeEPziCyKm/pubhtml?gid=0&single=true
2	Cash Flow	https://www.investopedia.com/terms/c/cashflowfromfinancing.asp
3	Ratio Analysis	https://www.investopedia.com/financial-edge/0910/6-basic-financial-ratios-and-what-they-tell-you.aspx

M. Com. Part I (Semester II)

Compulsory Subject

Subject :- Industrial Economics

Compulsory Subject

Course Code - 202 A

Objectives of the Course

1. To provide the knowledge to the students about the basic issues of industrial economics.
2. To make aware the students about the industrial profile of India and the industrial policy of government of India.

Depth of the Program – Fundamental Knowledge

Objectives of the Program

1. To make the students understand concepts of industrial economics
2. To help the students know theories of industrial economics
3. To impart students' knowledge about sources of industrial finance and Indian industrial growth

Unit No.	Unit Title	Contents	Purpose skills to be developed
1	Introduction and Concepts	1.1 Meaning, Nature, Scope, Need and Significance of Industrial Economics 1.2 Industrial Combinations- causes, mergers and amalgamations, industrial monopoly-control of monopolies 1.3 Sellers' Concentration, Economies of Scale 1.4 Product Pricing – theories and evidence	<ul style="list-style-type: none">• To give students an overview of industrial economics• To make the students know about the concepts used in industrial economics Skills : Analytical skills, writing skills
2	Industrial Location	2.1 Factors Affecting Location of Industries 2.2 Theories of Industrial Location- Alfred Weber's theory, Sargent Florence Theory 2.3 Industrial Imbalance –Need for balanced regional industrial development-Causes and Measures of Industrial imbalance	<ul style="list-style-type: none">• To make the students understand the theories of industrial location• To impart knowledge about industrial imbalance in India Skills: Problem solving skills, ability to apply knowledge

		2.4 Regional Industrial Imbalance in India – Extent and Government Policy Measures for Balanced Regional Industrial Development	
3	Industrial Productivity, Efficiency and Size of Firm	<p>3.1 Industrial Productivity and Efficiency- Meaning, Norm, Tools and measurement of Industrial Productivity and Efficiency</p> <p>3.2 Factors Affecting Industrial Productivity and Efficiency</p> <p>3.3 Industrial Productivity in India</p> <p>3.4 Causes of Low Industrial Productivity</p> <p>3.5 Remedial measures by the government to improve industrial productivity</p> <p>3.6 Size of Firm- Determinants of Size of Firm</p> <p>3.7 Optimum Size of Firm- Meaning and its Determinants</p>	<ul style="list-style-type: none"> • To help the students know about industrial productivity and efficiency • To know about industrial productivity, size of firms etc. <p>Skills: Understand complex theories and concepts, writing skills, mathematical aptitude</p>
4	Industrial Finance and Indian Industrial Growth	<p>1 Meaning, Scope, Importance of Industrial Finance</p> <p>4.2. Sources of Industrial Finance- private, public and cooperative sector, shares, debentures, bonds, deposits, loans etc.</p> <p>4.3. Foreign Capital- need, government's policy, direct investment, foreign institutional investment,</p>	<ul style="list-style-type: none"> • To impart knowledge about industrial finance and its sources • To help the students understand problems of small and micro industries in India <p>Skills: Critical thinking, analytical thinking, writing skills</p>

		<p>4.4 Form of Foreign Capital : Euro issues, GDR, ADR, External commercial borrowings</p> <p>4.5 Industrial policy : Trends in Industrial Growth since 1991</p> <p>4.6 Performance and Problems of Micro, Small, Medium Enterprises</p>	
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	10	<ul style="list-style-type: none"> • Open Book Discussion • Case study 		<ul style="list-style-type: none"> • Mergers and amalgamation of industries • Product pricing practices in India 	<ul style="list-style-type: none"> • Will get an overview of industrial economics • Will know about the concepts used in industrial economics
2	10	<ul style="list-style-type: none"> • Digital lectures • Group discussion 		<ul style="list-style-type: none"> • Extent of regional imbalance in India • Policies to solve industrial imbalance in India 	<ul style="list-style-type: none"> • Students will understand the theories of industrial location • Students will know about industrial imbalance in India
3	14	<ul style="list-style-type: none"> • Teacher driven power point presentation • Jigsaw reading 		<ul style="list-style-type: none"> • Study of productivity in Indian industries • Study of effect of scale 	<ul style="list-style-type: none"> • Students will know about industrial productivity and efficiency • Students will know about industrial productivity,

					size of firms etc.
4	14	<ul style="list-style-type: none"> • Case studies • Interactive learning • Pair learning 		<ul style="list-style-type: none"> • Growth of medium and small enterprises in India • Impact of Industrial policy 1991 	<ul style="list-style-type: none"> • Students will know about industrial finance and its sources • Students will understand problems of small and micro industries in India

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	11	11	Business or industrial economics course
Unit – II	11	11	
Unit – III	14	14	
Unit – IV	14	14	

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Industrial Economics: Indian Perspective	Cherunilam, F.	Himalaya Publishing house.	Mumbai
2	Industrial Economy of India	Sivaya, K.V. and Das	VBM (latest Edition), Sultan Chand	Mumbai

3	Industrial Economics	Sing, A. and A.N.Sadhu	Himalaya Publishing House	Mumbai
4	Industrial Growth in India - Stagnation since Mid-sixties	Ahluwalia, I.J.	Oxford University Press	New Delhi
5	Performance Appraisal of PEs in India: Conceptual Approach", in Public Enterprises in India	Jyotsna and Narayan B	Chug Publications	Allahabad
6	Industrial Economics,	Burthwal, R.R	Wiley Eastern Ltd	New Delhi

Suggested references Web reference

Sr. no	Lectures	PPTs	Articles
1	https://www.economicsnetwork.ac.uk/teaching/Lecture%20Slides/Industrial%20Economics	http://www.powershow.com/view/26979b-MGI2M/INDUSTRIAL_ECONOMICS_powerpoint_ppt_presentation	https://onlinelibrary.wiley.com/journal/14676451
2	https://www.studocu.com/en/document/university-of-nottingham/industrial-economics/lecture-notes/lecture-notes-lectures-1-10/594973/view	http://www.staff.city.ac.uk/~sj355/INDUSTRIAL%20intro.ppt	https://onlinelibrary.wiley.com/loi/14676451
3	https://www.hse.ru/data/2010/10/22/1224130267/BSc4_industrial_en.pdf	https://slideplayer.com/slide/11650124/	https://econpapers.repec.org/article/blajindec/

M. Com. Part I (Semester II)

Compulsory Subject

Subject Name :- Business Statistics

Course code :- 202 B

Objective of the Program

The main objective of this course is to acquaint students with some basic concepts in Statistics. They will be introduced to some statistical methods of analysis of data. The unit wise objectives of this course are as follows:

- 1) To forecasting and the analysis of economic and industrial time series.
- 2) Providing students with a formal treatment of probability theory and fostering understanding through real-world applications.
- 3) To understand the topics binomial, Poisson and normal distribution and of importance in different disciplines.
- 4) To take a random sample from the population to obtain parameter estimates.
- 5) To learn how to interpret the result of a test of hypothesis in the context of the original narrated situation.

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Time Series	Introduction, Definition, Components of Time Series, The Trend, Seasonal variation, Cyclical variation, Irregular variation, Methods of estimating Trends, Moving averages (with periods 3,4,5), Fitting of trendline and second degree curve, Exponential smoothing, Example and problem	Time series analysis is the collection of data of specific intervals over a period of time with the purpose of identifying trends, cycles and seasonal variations to aid in the forecasting of future events.
2	Theory of Probability Distributions : Discrete and Continuous	1.1 Random Variables, discrete random variable, continuous random Variable 1.2 Probability distribution and probability mass function (p.m.f.) of discrete random variable, Probability density function (p.d.f.) of continuous random variable 1.3 Expected value, variance and standard deviation	To classify probability distributions as discrete or as continuous probability distributions depending on whether they define probabilities associated with discrete variables or continuous variables. Examples will clarify the difference between discrete and continuous variables.

		<p>1.4 Marginal, Joint and Conditional distribution</p> <p>1.5 Numerical Problems on finding p.m.f/p.d.f, expected value and variance</p>	
3	Standard Probability Distributions and Parameter Estimation	<p>2.1 Binomial Distribution : p. m. f., mean and variance.</p> <p>2.2 Poisson Distribution : p. m. f., mean and variance</p> <p>2.3 Normal Distribution : p. m. f., mean, variance, properties</p> <p>2.4 Exponential distribution : definition, mean, variance and properties</p> <p>2.5 Limiting relations between these distributions</p> <p>2.6 Numerical problems to calculate probabilities, mean and Variance</p>	<p>Probability distributions are prevalent in many sectors namely insurance, social science, computer science etc. This topic highlighted standard probability distributions which are observed in day-to-day life and explain their applications.</p>
		<p>3.1 Parameter and Statistic</p> <p>3.2 Unbiased estimator</p> <p>3.3 Confidence interval (around unbiased estimator)</p> <p>3.4 Examples and Problems on real life situations</p>	<p>Parameters are descriptive measures of an entire population that may be used as inputs to generate distribution curves. One goal of statistical analysis is to obtain estimates of population parameters along with the amount of error associated with these estimates.</p>
4	Tests of Hypothesis	<p>3.1 Hypothesis, null and alternative hypothesis, two types of errors, teststatistic, critical region acceptance region, level of significance, p-value</p> <p>3.2 Chi square test for goodness of fit</p> <p>3.3 Chi square test for independence of two attributes</p>	<p>The purpose of this topic is to determine whether there is enough statistical evidence in favor of certain belief about the parameter.</p> <p>To learn how to apply the test procedure for test of hypothesis concerning a population mean whom the sample size is small.</p> <p>Larger sample sizes allow researchers to better</p>

	<p>3.4 Small Sample Tests</p> <p>a) One sample test</p> <p>b) Two sample test</p> <p>c) Paired t – test</p> <p>d) F- test</p> <p>3.5 Large sample tests for population mean and population proportion</p> <p>3.1.1 Test for the mean a) one sample b) two samples</p> <p>3.1.2 Test for the proportion a) one sample b) two samples</p> <p>3.6 Numerical Problems</p>	determine the average values of their data and avoid errors.
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Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Expected Outcome
1	15	ICT	Demonstrate advanced understanding of the concepts of time series and their applications to finance and other area.
2	15	ICT	Understand the concept of r.v. Develop problem solving techniques needed to calculate probabilities.
3	15	ICT	To apply discrete and continuous distributions for analyzing the data. To describe the practical applications of various distributions.

			Samples are collected to estimate characterizations of the population of particular interest.
4	15	ICT	Understand problem of statistical inference, problem testing of hypothesis.

Method of Evaluation

Subject	Internal Evaluation (Marks)	External Evaluation (Marks)
Unit – I	12	13
Unit – II	12	13
Unit – III	13	12
Unit – IV	13	12

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Probability and Statistics	R Walpole, S Myers and K Ye	Pearson Education International	London
2	Fundamentals of Mathematical Statistics	S.C. Gupta and V.K. Kapoor	Sultan Chand & Sons	New Delhi
3	Fundamentals of Applied Statistics	S.C. Gupta	Sultan Chand & Sons	New Delhi
4	Statistics for Business and Economics	J.S Chandran	Vikas Publishing	Mumbai
5	Quantitative Techniques for Business	Dr. A.B. Rao	Jaico <i>Publishing</i> House	Mumbai
6	Fundamentals of Statistics	D.N. Elhance	Kitab Mahal	Kanpur

Web reference

1. www.freestatistics.tk(National Statistical Agencies)
2. www.psychstat.smsu.edu/sbk00.htm(Onlinebook)
3. www.bmj.bmjournals.com/collections/statsbk/index.shtml
4. www.statweb.calpoly.edu/bchance/stat-stuff.html
5. www.amstat.org/publications/jse/jse-data-archive.html(International journal on teaching and learning of statistics)
6. www.amstat.org/publications/chance(Chancemagazine)
7. www.statsci.org/datasets.html(Datasets)
8. www.math.uah.edu/stat(Virtual laboratories in Statistics)
9. www.amstat.org/publications/stats(STATS : the magazine for students of Statistics)
10. www.stat.ucla.edu/cases(Case studies in Statistics).
11. www.statsoft.com
12. www.statistics.com
13. www.indiastat.com
14. www.unstat.un.org
15. www.stat.stanford.edu
16. www.statpages.net
17. www.wto.org
18. www.censusindia.gov.in
19. www.mospi.nic.in
20. www.statisticsofindia.in

Group A (Advanced Accounting & Taxation) - Special Paper III

Subject Name:-Specialized Areas in Accounting

Course code:- 203

Depth of the program – Fundamental Knowledge with key competencies amongst the students

Objectives of the Program

1. To understand the application of advanced specialized accounting practices in the field of modern business and profession
2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies
3. To develop proficiency in new skills expected for future accountants in this changing business environment
4. To acquaint with the amalgamation and reconstruction procedures of companies

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Accounting For Construction Contracts And Introduction to RERA	A. Introduction - Accounting Treatment B. Percentage of Completion Method, Completed Contract Method. C. Provision for foreseeable losses-Principles to be followed while taking credit for profit on incomplete contracts D. Valuation & disclosure of Work-in-progress, Escalation clause E. Preparation of contract accounts as per AS7	To understand the accounting for construction contracts and various terms used in contract accounting and principles to be followed while computing profit on incomplete contracts and valuation and disclosure of WIP and escalation clause
2	Accounting For Corporate Restructuring:	A. Amalgamation B. Absorption C. External reconstruction D. Internal Reconstruction - reparation of Scheme of Internal Reconstruction. (Advanced problems only)	To understand the concept of corporate restructuring, its accounting methods, processes as per accounting standard 14

3.	Services Sector Accounting:	<p>A. Hotel Accounting - introduction - visitors' ledger.</p> <p>B. Hospital Accounting - Introduction- capital and revenue expenditure OPD & IPD Register.</p> <p>C. Transport Undertaking - Introduction - preparation of final Accounts - Accounting of Roadways Preparation of final accounts - Log Book.</p> <p>D. Fund Based Accounting: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.</p>	To acquaint with hotel accounting, Hospital accounting, Transport undertakings accounting fund based accounting to create an avenue for employment in the academics and also to benefit Industry
4.	Accounts and Records under GST	<p>A. Accounts & Records</p> <p>B. Compulsorily Audit</p> <p>C. Period for Retention of Accounts</p>	To understand that every registered person to keep and maintain, at his principal place of business (as mentioned in the certificate of registration), a true and correct account along with relevant documents

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	08	02	02	02	Describe how contract accounting is used for performance evaluation and decision making
2	16	06	04	02	Recalls the distinction between Amalgamation in the nature of of purchase and analyses the situation where the Alteration of share capital and internal reconstruction is required
3	16	08	04	04	To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector

4	8	06	04	02	To Maintain different types of ledgers, prepare documents such as Invoice, Credit Note and Debit Note, identify the different types of returns and their applicability to the business, Monthly Returns, Quarterly Return
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Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Written Examination	Written Examination	Certificate Course in Financial Accounting
Unit – II	Seminar/ Group Discussion	Written Examination	Certificate Course in Tally with GST
Unit – III	Power Point Presentations (PPT)	Written Examination	Certificate Course in Equity Analysis
Unit – IV	Oral Examination	Written Examination	Certificate Course in Goods and Service tax Accounts Assistant

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1.	Advanced Financial Accounting	ShawarSaleem,	Vikas Publication House	Delhi
2.	Advanced Accounts- Vol.-I.	Shukla, M.C., T.S. T.S. Grewal and S.C. Gupta.	S. Chand & Co.	New Delhi.
3.	Advanced Accountancy	Jain and Narang	Kalyani Publishers	New Delhi
4.	Indirect Taxes	V. S. Datey	Taxman Publication	Mumbai

5.	Advanced Practical Accounts,	Anjan Bhattacharya &SubrataMukerjee	S. Chand & Co.,	New Delhi.
6.	Advanced Accounting	M. C. Shukla & S.P. Gerwal	S. Chand and Co. Ltd.	New Delhi
7.	Advanced Management Accounting	Ravi Kishore	Taxman	New Delhi
8.	Advanced Accounting	Dr. Sadashiv Shirgave	Success Publications	Pune

Suggested references Web reference

Sr. no	Lectures	Films	PPTs	Articles
1	Gst Accounts Records Summary & Documentation, Time Period Of Books Retention-Ca DivyanshuSengar (on youtub)	https://www.youtube.com/watch?v=Ou3qn37BNK4	What is Accounting.Purpose of maintaining Accounts.Accounts& Records in GST	Books of accounts under GST scenario. Vishwanath Bhat & Co Cost Accountants Bangalore (http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf) (https://www.icsi.edu/media/webmodules/REAL_ESTATE_REGULATION_AND_DEVELOPMENT_ACT.pdf) (http://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf) (http://icmai.in/upload/Taxation/IDT/PPT/Books-accounts-GST.pdf)
2	Accounting for corporate Restructuring-CA AnandBhangariya(on youtube)	(https://www.youtube.com/watch?v=FNBA0R4EW0)	Procedural Aspects Of Merger & Amalgamation Before Nclt By: Cs Nesar Ahmad	Corporate Restructuring, Valuation And Insolvency (https://www.icsi.edu/media/webmodules/publications/Full%20Book%20of%20PP-CRVI-2014.pdf)

3	Accounting - AS 7 - Construction Contract-CA Raj Agrawal (on youtube)	(https://www.youtube.com/watch?v=1Oiu2-KBMAE)	Construction contracts-Kapp Edge Solutions Pvt Ltd	https://www.slideshare.net/gst-trichy/accounts-records-in-gst
4	Hotel Accounting- Guest Charges, Payment, and Check-out	(https://slideplayer.com/slide/1733925/)	Contract Accounting- (https://kalyankaari.files.wordpress.com/2012/04/contract-costing.ppt)	Accounting for Hotels (http://www.yourarticlelibrary.com/accounting/hotel-accounting/accounting-for-hotels-with-accounting-entries-hotel-accounts/68699) (http://jhbwc.org/wp-content/uploads/2013/12/Contract-costing-.pdf)

Group A (Advance Accounting and Taxation) – Special Paper IV

Subject Name :- Business Tax assessment and planning

Course code :- 204

Objectives of the course

1. To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations.
2. To understand principles underlying the Goods and Service tax
3. To understand basic concepts of Goods Service Tax and Customs Duty.

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Assessment of Various entities	1. Assessment of Partnership Firms including LLP 2. Assessment of Co-operative Societies. 3. Assessment of Charitable Trust (Theory & Problems)	To understand the provision for computation of income of various entities.
2	Miscellaneous	Clubbing of income and set off and carry forward of losses (Theory and problems) Income Tax authorities, Return of Income and forms of Income Tax Return, Procedure for assessment – Types of assessment, Appeals & Revision, Tax Deducted at Source. Advance Tax, Interest and Penalties, Offences and Prosecutions, Refund of Tax, Double Taxation Avoidance Agreement (DTAA)	To understand the provisions of returns, assessment and procedure of assessment.

5.	Tax Planning	Concept of Tax Planning and Management, Need, Objectives, Limitations, Types (Short Term, Long Term, permissive, purposive), Difference between Tax exemption, Tax Evasion and Tax Avoidance (theory)	To understand need and importance of Tax Planning and Management
6.	Goods and Service Tax	<p>Concept of GST – Meaning</p> <ol style="list-style-type: none"> 1. Evaluation of GST, Types – CGST, SGST/UTGST, IGST. 2. Procedure for registration under GST, Persons liable for Registration – Compulsory and Deemed registration, cancellation of registration, GST Returns 3. Levi & Collection of Tax, Scope of supply, composite & mixed supply, Time of supply goods & services, Input Tax Credit (Theory & Problem) 4. Customs Duty – Introduction to customs Duty – valuation, Customs Procedure, Classification for customs & Rate of Customs Duty (theory) 	To understand the Basic concept and framework under GST Act & Customs Act.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications
1	16	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube
2	10	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube
3	8	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube
4	14	Expert Lecture Group Discussion & PPT	ICAI youtube channel ICAI BOS CA Tube

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course
Unit – II	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course
Unit – III	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course
Unit – IV	PPT, Assignments, Tutorials, GD, Quiz	Solving of practical problems of computation of income	GST Course

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Direct Tax, Laws & Practice	Dr. Vinod Singhania	Taxman Publication	New Delhi
2	Direct Taxes	Girish Ahuja & Rani Gupta	Bharat Law House	New Delhi
3	Direct Tax, Laws & Practice	Mehrotra H C & Gupta S D	SahityaBhawan Publication	Agra
4	Direct Taxes	Gaur V P & Narang	Kalyani Publications	New Delhi
5	Indirect Taxes	Vinod Singhania	Tasmans Publication	New Delhi
6	Indirect Taxes	H C Mehrotra	SahityaBhawan Publication	Agra
7	Bane Act CGST, SGST, IGST	H C Mehrotra	SahityaBhawan Publication	Agra

Suggested references Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles	Others
1	ICAI BOS	-	-	-	Management Account Journal Chartered Accountant Journal	

M. Com. Part I (Semester II)

Group B (Commercial Laws & Practices) - Special Paper III

Subject Name: - E-Security and Cyber Laws

Course Code: - 205

Objectives of the course

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

Depth of the Programme: – Fundamental Knowledge with insight to solve practical problems in Cyber laws and related issues

Objective of the Programme:

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

Unit	Unit Title	Contents	Purpose Skills to be developed
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No.			
1	Introduction to Computer crimes	<p>Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds.</p> <p>Preventing Computer Frauds and Ethical Considerations. System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats. E-Commerce security issues. Risk Involved in E-Commerce. Protecting E-Commerce System.</p>	To understand the nature of different Computer Crimes and ways to protect systems from them and become aware of E-Commerce systems and Issues
2	E-Security	<p>Introduction to E-Security and Security Requirements. Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption,</p> <p>Firewall, Antivirus Software, Digital Identity and digital Signature, Digital Signature Certificate. Secure Socket Layer and Secure Electronic Transaction Protocols.</p>	To get acquainted with various concepts relating to E-Security and to understand different threats to E-Transactions, security measures, Information System Controls and Secure Electronic Transaction Protocol
3	Cyber Laws (Information Technology Act, 2000) Part-I	<p>Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, Requirements & legal aspects of e-contracts (offer and acceptance in e-form), Cyber Laws & legal issues (cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance)</p> <p>Information Technology Act – 2000 Part-I</p> <p>Digital Signature-definition ,meaning, functions,</p>	<ul style="list-style-type: none"> • To introduce Students about Cyber Laws legality of E-Transactions. • To study various legal provisions of the Information Technology Act relating to E-Governance, Digital signatures etc.

		procedure, E- Governance (Ss. 4 to 9), E- Records (Ss 11 to 16), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates, License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber	
4	Cyber Laws (Information Technology Act, 2000) Part-II	Penalties for Cyber wrongs and Adjudication (Ss. 43 to 47), Cyber Regulation Appellate Tribunal (Procedure and Powers (Ss.48 to 51, 57 to 64) Cyber Crimes/Offences & punishment (u/s 65 to 79), Offences by Companies (S.85) Amendments effected in IPC 1860, Indian Evidence Act, 1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.	To get sensitized on various penalties for the cyber wrongs provided in the Information Technology Act, 2000 and relevant amendments in certain other Laws.

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

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Evaluation (Written Tests etc.)	Written Examination	Certificate Course in Cyber Laws
Unit – II	Continuous Evaluation [Presentations (PPT) etc.]	Written Examination	Certificate Course in Cyber Security and Cyber Investigation
Unit – III	Continuous Evaluation (Seminars/Group Discussions etc.)	Written Examination	Certificate Course in E-Governance
Unit – IV	Continuous Evaluation (Viva-Voce etc.)	Written Examination	Certificate Course Digital Signature Mechanism

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	E-COMMERCE and ITS APPLICATIONS	Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla.	S. Chand & Company	New Delhi
2	Management Information and Control Systems	Dr. Sushila Madan	TAXMANN'S	
3	Electronic Commerce from Vision to Fulfillment	Elias M. Awad	Pearson Education	
4	Text book on Intellectual property rights	N.K. Acharya	Asia Law House	
5	Law of Information Technology (Cyber Law)	D. P. Mittal	TAXMANN'S	
6	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa,	Nagpur
7	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co	New Delhi
8	Law of Information Technology	D.P. Mittal		
9	Cyber Laws	Krishnakumar		
10	Encyclopedia of Cyber Laws	Sujeet Kumar		
11	Handbook of Cyber Laws	Vakul Sharma		

Suggested references

Web reference

Sr. no	Lect ures	Film s	Animat ion	PPTs	Arti cles	Others
1				<p data-bbox="512 400 1173 427">Cyber law In India: its need & importance – Slide Share</p> <p data-bbox="512 453 1352 517">https://www.slideshare.net/AdityaShukla7/cyber-law-in-india-its-need-importance</p>		<p data-bbox="1496 400 1984 464">Cyber Laws Ministry of Electronics and Information Technology ...</p> <p data-bbox="1496 489 1984 553">https://www.meity.gov.in/content/cyber-laws</p>
2				<p data-bbox="512 639 1032 667">Cyber Security & Cyber Law - Digital India</p> <p data-bbox="512 692 1375 756">https://digitalindia.gov.in/.../files/MeitY_Cyber%20Security_13%20Feb_Final.pdf</p>		<p data-bbox="1496 600 1738 627">Cyber Laws in India</p> <p data-bbox="1496 636 2045 700">http://www.legalserviceindia.com/cyber/cyber.htm</p>

M. Com. Part I (Semester II)

Group B (Commercial Laws & Practices) - Special Paper IV

Subject Name: - **Law Regulating to Copyright and Designs**

Course Code: - **206**

1. Objectives of the Course:

- a. To equip the students with the Concepts of Copyrights, Geographical indications, Plant Varieties and Designs.
- b. To acquaint Students with legal provisions relating to these IPRs.
- c. To sensitise the students to opt for suitable careers in management and regulation of these IPRs.
- d. To make the students acquainted with the regulatory regime in the field of Copyrights, Geographical indications, Plant Varieties and Designs.
- e. To study relevant judicial decisions relating to these IPRs.

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	The Copyright Act, 1957	<p>Copyright: Concept and Evolution, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright- Rights of the Copyright Owner – International Copyright (Ss – 40-43).</p> <p>Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Sections 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958).</p> <p>Infringement of Copyright - acts which constitute Infringement, acts not Constituting Infringement etc. (Sections 51 to 53 A) – Offences and Penalties,</p> <p>Copyright Societies: Functions and Rights</p> <p>Important Judicial Decisions to be studied :</p> <p>1)<i>The Chancellor, Masters & Scholars of the University of Oxford & Ors. v.Rameshwari Photocopy Services & Ors.</i> [DU Photocopying Case] CS (OS)--2439/2012. Delhi High Court</p> <p>2) <i>Twentieth Century Fox Film Corp v. MCA Inc. and Ors</i> [715 F.2d 1327 (9th Cir. 1983)]</p>	<ul style="list-style-type: none"> • Acquainting students with historical aspects and conceptual framework of Copyrights. • Making them aware of various legal provisions of Copyrights along with few relevant decisions of the Courts.

		<p>3) <i>R. G. Anandv. Deluxe Films</i> [AIR (1978) SC 1613]</p> <p>4) <i>Apple Computer, Inc. v. Microsoft Corporation & Hewlett-Packard Co.</i> [35 F.3d 1435 (9th Cir.1994)]</p>	
2	The Designs Act,2000	<p>Industrial Designs: Introduction, Meaning and Scope – Registerability of a Design, who can file an Application for Registration of a Design (Sections 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant.</p> <p>Important Judicial Decisions to be studied :</p> <p>1) <i>Micolube India Limited v. Rakesh Kumar</i> 2013 1AD (Delhi) 542; MIPR 2012 (2) 200</p> <p>2) <i>Reckitt Benckiser India Ltd. v. Wyeth Ltd.</i> AIR 2013 Delhi 101;2013 (54) PTC 90 (Del) (FB)</p> <p>3) <u><i>Gopal Glass Works Limited v. Assistant Controller of Patents & Designs & Ors.</i></u> 2006 (3) CHN 188</p> <p>4) <i>AtulNarsibhai Patel v. The Assistant Controller of Patents And Designs And Others.,</i> Calcutta High Court AID No. 3 of 2013 Decided on 17.01. 2017</p>	<ul style="list-style-type: none"> • Introducing students with conceptual framework and scope of Designs. • Making them aware of various legal provisions of Designs Act along with few relevant decisions of the Courts.

3	The Geographical Indications of Goods (Registration and Protection), Act, 1999	<p>Geographical Indications: Introduction, Meaning and Content –</p> <p>Legislative framework :</p> <p>The Geographical Indications of Goods (Registration & Protection) Act, 1999 and the Geographical Indications of Goods (Registration & Protection) Rules, 2002.</p> <p>Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar, Appellate Board – Certificate of Validity – Powers of Central Government.</p>	<ul style="list-style-type: none"> • Acquainting students with conceptual framework and scope of Geographical indications of goods. • Making them aware of various legal provisions of The Geographical Indications of Goods (Registration and Protection), Act, 1999 along with relevant rules.
4	Protection of Plant Varieties and Farmers Rights Act-2001	<p>Introduction, Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration</p>	<ul style="list-style-type: none"> • Making students understand with the concept and scope of Plant Varieties and Farmers Rights. • Making them aware of various legal provisions of The Protection of Plant Varieties and Farmers Rights Act, 2001 along with relevant rules.

- All Acts are to be studied with recent amendments

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Continuous Assessment (Written Test etc.)	Written Examination	Diploma in IPRs
Unit – II	Continuous Assessment [Class Presentation (PPT)etc]	Written Examination	Online Courses on Moocs
Unit – III	Continuous Assessment (Seminar etc.)	Written Examination	Certificate course on Copyright
Unit – IV	Continuous Assessment (Viva-Voce etc.)	Written Examination	Certificate course on Geographical indications

References

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

8	Intellectual Property Rights – Heritage, Science & Society Under International Treaties	A. Subbian	Deep & Deep Publications Pvt. Ltd.,	New Delhi
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Suggested references

Web reference

Sr. no	Lectures	Films	Animation	PPTs	Articles	Others
						<p>Important Websites Reference :</p> <ul style="list-style-type: none"> • 1.CIPAM Website-http://cipam.gov.in/ • 2.DIPP Website-http://dipp.nic.in/ • 3.CGPTDM Website-www.ipindia.nic.in/ • Start-Up India Action Plan- http://startupindia.gov.in/uploads/pdf/Action%20Plan.pdf 4.TKDL- http://www.tkdl.res.in/tkdl/langdefault/common/Home.asp?GL=Eng 5.WIPO Website-http://www.wipo.int/about-ip/en/

M. Com. Part I (Semester II)

Group C (Advance Cost Accounting & Cost Systems) - Special Paper III

Subject: Application of Cost Accounting

Course Code: 207

Objectives:

1. To explain the concept of integral and non-integral cost accounting.
2. To study Product Life Cycle costing and Value Chain Analysis
3. To understand the mechanism of Activity Based Cost Management
4. To understand the utility of Cost Accounting data during transfer of product/services from one enterprise to the other either at national or at global level.

Unit No.	Unit Title	Contents	Skills to be developed
1.	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts	Book - keeping, Cost Ledgers, inter-locking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs & Methods.	To conceptualise the need to integrate financial and Cost Accounts.
2.	Product Life Cycle Costing(PLC): & Value Chain Analysis (VCA)	Introduction, Product Life Cycle, Phases and Characteristics of Product Life Cycle, Value Chain Analysis – Approach for Assessing Competitive Advantages – Value Chain Analysis V/S Conventional Management Accounting.	Develop understanding about PLC and VCA Concepts

3.	Cost Allocation and Activity Based Costing	<p>a- Cost Allocation – Meaning ,Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating Costs in Cost Centres using Direct Method, Step Down Method and Reciprocal Method.</p> <p>b.Activity Based Costing – Introduction, Steps in ABC Systems, Levels of Activities Advantages & Limitations</p>	<ul style="list-style-type: none"> • Learners are expected to understand the logic behind ABC technique • To prepare cost formats under ABC & to compare such results with the Traditional Overhead Accounting.
4	Strategic Cost Management	<p>A) Transfer Pricing –Introduction, Meaning Advantages and Disadvantages, Setting Transfer Pricing , Methods of Transfer Pricing- Negotiated transfer pricing, Market Price, Cost-Based Price, Negotiated Prices & Dual Prices</p> <p>B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</p>	Students are expected to understand the importance of Transfer Pricing & Target Costing in the changing scenario.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Giving list of items to the students and ask them to identify – Purely Financial, Purely Costing and both	Browse You	Preparation of Reconciliation Statement	Learners must be able to reconcile the cost and financial data.
2	12	Invite experts from industries having technical as well as practical exposure to related		Home Assignment to the students on	Understand the concepts of PLC and VCA.

		industries.	Tubes on these topics	related topics	
3	12	Discuss the concepts of ABC. Ask the students to prepare list of activities involved in the event and identify resources utilised in completion of such activities.		Visit to small units, identify the final product and list out the cost impact of each of such activity.	Understand the Cost Distortions in Traditional Costing and compare it with ABC .
4	12	<ul style="list-style-type: none"> • Explain the national and global issues involved in Transfer Price Mechanism. • Discuss the practical cases on Target Costing e.g. Tata Nano Project. etc 	Ask students to study articles from Management Accountant on these topics.	Get insight into the concept of Transfer Pricing & Target Costing.	

Methods 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 it.
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 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	Principles and Practices of Cost Accounting	Dr. SunitaPokharna	Success Publication	Pune

08	Cost Accounting	Dr. EknathKhedkar	Success Publication	Pune
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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	You Tube lecture videos are available on all these topics.	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary	https://icmai.in

Note: 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. Cost & Financial Reconciliation Statement
 2. Activity Based Costing
 3. Transfer Pricing

M. Com. Part I (Semester II)

Group C (Advance Cost Accounting & Cost Systems) - Special Paper IV

Subject: Cost Control and Cost Systems

Course Code: 208

Objective: To equip the students with knowledge and skill to design and implement cost control, cost reduction programme and different cost systems

Unit No.	Unit Title	Contents	Skills to be developed
1.	Marginal Costing, Cost – Volume – Profit Analysis And Differential Costing	Marginal Costing- Meaning –Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, Cost- Volume, Profit Analysis – Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	To be able to solve problems on Marginal Costing.
2.	Pricing Decision	Introduction – Pricing of Finished Product- Theory of Price – Pricing Policy – Principles of Product of Pricing – New Product Pricing	Understand pricing mechanism under global competitive environment.
3.	Costing system Design & installation	Study of Production Process, Selection of Methods of Costing, Creating Cost Centers and Cost Codes. Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. Fixing Responsibility and designing suitable MIS. Designing and Installing Cost System In Computer Environment	Skills to differentiate between Cost Reduction and Cost Control techniques. To understand the process of installation of Costing System.
4	a. Cost Control and	a. Introduction, Process of Cost Control and	.To understand the relationship between cost and

	Cost Reduction b.Productivity	Cost Reduction, Cost Reduction Programme and its Implementation ,Methods and Techniques b.Productivity: Meaning, causes of lower Productivity , improvement in Productivity & Measurement of Productivity-Material, Labour, Machines, Capital , Power & overall Productivity.	productivity.

Teaching Methodology

Unit No.	Total Lectures	Innovative Methods to be used	Films Shows and AV Applications	Project	Expected Outcome
1	12	Identify variable cost and fixed cost from practical examples	Browse You Tubes on these topics	Preparation of BEP Charts by giving practical examples	Students must understand the role of Marginal Costing in short term decision making.
2	12	Study of Case Studies on Pricing of products/services.		Visit to nearby organization and collect pricing data	Understand the relevance of pricing
3	12	Guest lecture from experts.		Visit the organization to understand costing system installation	Students will be able understand process of installation of costing system.
4	12	To discuss cases on capacity utilization, productivity etc.		Understand the importance of productivity of the employees through interviews of few contractors.	Develop insight into Cost Reduction and Cost Control technique & to understand measurement of productivity

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	Cost & Management 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 & Management Accounting	Dr.M.N. Arora	Himalaya Publication	New Delhi
07	Costing advisor & Cost	PV Ratanam	Kitab Mahal	New Delhi

	Management			
08	Cost & Management Accounting	Sameer Kumar Chakravorthy	Central Publication	Kolkata
09	Cost & Management Accounting	Ravi M Kishor:	Taxman	New Delhi
10	Cost Accounting	Dr. EknathKhedkar	Success Publications	Pune
11	Principles and Practices of Cost Accounting	Dr. SunitaPokharna	Success Publications	Pune

Web References:

Sr. No	Lectures	Films	PPTs	Articles	Others
For all the units.	Guest Lectures by working executives from industries and of Practicing Cost and Management Accountants. .	You Tube films showing working of different industries. Discovery Turbo Channel	You Tube lecture videos are available on all these topics.	Articles from the Professional Journal like The Management Accountant, The Chartered Accountant, The Chartered Secretary, Harward Business Review	https://icmai.in

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. Marginal Costing – Application
 2. Differential Cost Analysis
 3. Pricing Decisions
 4. Measurement of Productivity

M. Com. Part I (Semester II)

Group D (Cooperation & Rural Development) - Special Paper III

Subject: -International Co-operative Movement

Course Code: - 209

Objectives of the course:

1. To acquaint the students with Organizational structure of Co-operative Business
2. To develop the capability of students for knowing different types of Co-operatives
3. To aware the role of state and central Govt. in development of co-operative sector

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction and Origin of International Co-operative Movement	Introduction, Origin of Co-operative Movement in the World- Growth of Co-operative Movement in International level, Co-operation in the post industrial revolution of Great Britain	<ul style="list-style-type: none">• To understand Origin of Co-operative Movement in the World• To understand Growth of Co-operative Movement in International level
2	Co-operation in Social and Economic Systems	Co-operation in Capitalistic Systems- Co-operation in Socialistic System-Cooperation in Mixed Economy	<ul style="list-style-type: none">• To understand Co-operation in Capitalistic Systems• To understand Socialistic System-Cooperation in Mixed Economy
3	Co-operative Movement in the world	The International Cooperation Alliance (ICA) Co-operative Movement in the UK,USA, India, China, Japan and Israel, World's largest co-operative	<ul style="list-style-type: none">• To understand The International Cooperation Alliance• To understand Co-operative Movement in Various nation

4	Role of Co-operative Movement in Global Economy	The impact of Co-operative Movement for the development of world economy, Problems and Suggestions	To understand the Role of Role of Co-operative Movement in Global Economy
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Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, Review of Article for understand Recent scenario of International Co-operative Movement, Group discussion ,PPT	Short Film Show on International Co-operative Movement, A.V. Application (Audio and Visual Application)	Review on Report of International Co-operative Movement	Understanding of basic knowledge of International Co-operative Movement
2	12	Guest Lectures of eminent personalities in co-operative sector, experience sharing, Pre reading, Class discussion, examples through newspapers and internet resources, case studies, PPT	You Tube Video	Project Report on Co-operation in Capitalistic Systems	Understanding Co-operation in Social and Economic Systems
3	12	Organise workshop for students, Pre reading, Class discussion, examples through newspapers and internet resources. case studies, Power point presentation	Short film show of International Co-operative Movement	Review on World's largest co-operative	Understanding International Cooperation Alliance
4	12	Pre reading, Library visit, Class discussion, examples through newspapers and internet resources, Guest Lectures of eminent personalities, PPT	Presentation through Audio and Visual resources	Project Report on problems of Global Co-operative movement	Understanding Role of Role of Co-operative Movement in Global Economy

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Presentation, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Review of Article on International Co-operative Movement
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar on Co-operation in Social and Economic Systems
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Eminent person Guest Lecture
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Group Discussion on The impact of Co-operative Movement for the development of world economy

References

Sr. No	Title of Book	Author/s	Publication	Place
1	International Co-operative Movement	W.P.Watkins		
2	International Co-operative Movement	Johnston Birchall		
3	Co-operation and Rural Development	Principal Dr.NitinGhorpade	Success	Pune
4	New Dimensions of Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
5	Cases in Co-operative Management	G.S. Kamat	Himalaya Publication	New Delhi
6	Co-operative Organisation and Management	K.K.Taimani		
7	Human Resource Management Practices in Co-operative sector	Principal Dr.ShaikhAftab Anwar	Idea Publication	New Delhi
8	www.International Co-operation Alliance			
09	Journal of Commerce and Management Thought(JCMT)			
10	Journal Co-operative Organization and Management , Journal of Co-operative studies			

M. Com. Part I (Semester II)

Group D (Cooperation & Rural Development) - Special Paper IV

Subject Name: -Co-operative Management and Education

Course Code: - 210

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction Co-operation and Management	Integration of Co-operation and Management, Importance of Co-operative Management, Professionalization of Cooperative Management.	<ul style="list-style-type: none">• To understand Integration of Co-operative Management• To understand Importance of Co-operative Management
2	Structure of Co-operative organisation	Organizational Structure of Co-operatives-Organization Chart for Large Scale Cooperative business, Co-operative banks , Communication and Leadership in Cooperative Organization – Federal Structure of Co-operative Organization , Audit and Taxation of Co-operative Organization	<ul style="list-style-type: none">• To understand Organizational Structure of Co-operatives-Organization• To understand the Co-operative banks• To understand Communication and Leadership in Cooperative Organization• To understand Audit process and Taxation of Co-operative Organization
3	Co-operatives Education and Training	Importance, Need, Role of Institutions in the Co-operative Training, Vaikunthbhai Mehata National Institute of co-operative management , Institute of Rural Management Anand (IRMA), Job Oriented Cooperative Training – National Co-operative Union of India, National Education Centre for Co-operative – National Council for Co-operative Training, Regional Institute of Co-operative Management – State	<ul style="list-style-type: none">• To understand Importance, Need and Role of Institutions in the Co-operative Training• To understand Various Co-operative Education and Training Institutions

		Cooperative Union – District Co-operative Union, Dr. Vithalrao Vikhe Patil Institute of Co-operative Management, Pune	
4	Special Study of Co-operatives in Maharashtra	a) Co-operative Sugar Factory- Growth role of Co-op. Sugar Factory in Rural Development B) Dairy Co-operatives progress and problems c) Management of Co-operative Housing Society d) Agricultural and Non-agricultural Credit Co-op. Societies E) Urban Co-operative Credit Societies	<ul style="list-style-type: none"> • To understand the Role of Co-operative Sugar factory in Rural Development • To study Management of Co-operative Housing Society • To understand the work of Agricultural and Non-agricultural Credit Co-op. Societies

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and AV Application	Project	Expected Outcome
1	12	Pre reading, Class discussion, examples through newspapers and internet resources. Case studies of Co-operative Bank for understand Recent scenario in Co-operative Management, Group discussion	Short Film Show on Co-operative Management, A.V. Application (Audio and Visual Application)	Project Report on Importance of Co-operative Management	Understanding of basic knowledge of Co-operative Management. Understanding Professionalization of Cooperative Management.
2	12	Guest Lectures of eminent personalities in co-operative sector, experience sharing, Pre reading, Class discussion, examples through newspapers and internet resources, case studies, PPT, study visit	You Tube Video	Review of Structure of Co-operatives-Organization	Understanding Organizational Structure of Co-operatives-Organization
3	12	Organise workshop for students, Pre reading, Class discussion, examples through newspapers and internet	Short film show of Various Co-operative	Project on Role of Institutions in the Co-operative Training	Understanding The role of Various Co-operative Education and Training

		resources. case studies, Power point presentation, Interview of Co-operative Bank Manager, Field visit	Education and Training Institutions		Institutions in Co-operative Management
4	12	Pre reading, Library visit, Class discussion, examples through newspapers and internet resources, Guest Lectures of eminent personalities, PPT	Presentation through Audio and Visual resources	Project on Dairy Co-operatives progress and problems	Understanding Special Study of Co-operatives in Maharashtra

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit-I	Class participation, Assignment, Library Work, Presentation, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Seminar/Workshop on Co-operative Management
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 Organisation
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	At list one field visit to Education and Training Institution of Co-operative Management
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 of Training Institution of Co-operative Management

References

Sr. No	Title of Book	Author/s	Publication	Place
1	Co-operation and Rural Development	Principal Dr.NitinGhorpade	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
4	Co-operative Organisation and Management	K.K.Taimani		
5	Human Resource Management Practices in Co-operative sector	Principal Dr.ShaikhAftab Anwar	Idea Publication	New Delhi
6	Co-operative Management and Administration	I L O		
7	Consumer Co-operation in India	G.S. Kamat		
8	Co-operation	Prof L.P. Wakale and Dr. G.H.Barhate	Sheth Publishing	Mumbai
9	NCCT. in			
10	Anand (IRMA). In			
11	Journal of Commerce and Management Thought(JCMT)			
12	Journal Co-operative Organization and Management , Journal of Co-operative studies			

M. Com. Part I (Semester II)

Group E (Business Practices & Environment) - Special Paper III

Subject: - Modern Business Practices

Course Code:-211

Objectives of the course:

- 1) To understand objectives and functions of Chamber of Commerce and Trade Associations
- 2) To understand the objectives and functions of public enterprises
- 3) To know agricultural business practices
- 4) To understand allied agricultural business

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Chambers of Commerce and Trade Associations	Maharashtra Chamber of Commerce, Industries and Agricultural and their local branches, MahrathaChamber of Commerce, Industries & Agriculture, Indian Merchants, Objectives and Functions, Federation of Indian Chamber of Commerce and Industries (FICCI) -Role and Functions	<ul style="list-style-type: none">• To understand the nature and scope of Maharashtra and MahrathaChamber of Commerce• To understand the objectives and functions of Industries, Agriculture and Indian Merchants• To understand role and functions of FICCI
2	Public Enterprises and Public Utilities	Objectives, functions and Organization of public Enterprises and Public Utility – Management practices of Public enterprises in India –	<ul style="list-style-type: none">• To understand the Objectives, functions and Organization of public Enterprises and Public Utility• To understand various aspects of Public Enterprises viz its management, autonomy and its control

		Efficiency – Autonomy and control of public Enterprises – recent practices and policies in public Enterprises and Public Utilities	<ul style="list-style-type: none"> To study recent practices and policies in public Enterprises and Public Utilities
3	Agricultural Business Practices	Characteristics of Agriculture Business – Nature of Indian Agriculture – Government policies related to agricultural business - Problems and prospects of Agricultural Business – Agricultural Taxation policy, Agricultural products and Farms Services - Nature and disposal of Agricultural By - products - Farm waste - cost of recycling of farm waste	<ul style="list-style-type: none"> To gain the fundamental knowledge about agricultural business To evaluate the performance agricultural business, its problems and prospects To understand latest Agricultural Taxation policy To understand the nature and disposal of Agricultural By - products and Farm waste
4	Allied agricultural businesses	Dairy Poultry – Bio – Manures, etc. WTO and its impact on agri-business practices	<ul style="list-style-type: none"> To understand the fundamental knowledge regarding Dairy and Poultry To find out the impact of WTO on agri-business practices

Teaching Methodology

Topic No.	Total Lectures	Innovative Methods to be used	Film Shows and A.V. Application	Project	Expected Outcome
1	12	Guest Lectures of eminent personalities in Maharashtra and Mahratha Chamber of Commerce and their experience sharing, Pre reading, Class discussion, examples from real life through newspapers and internet resources	Film Show on Chamber of Commerce Film on FICCI	Project on Maharashtra and Mahratha Chamber of Commerce Project on Trade Associations	Understanding of basic knowledge of Chamber of Commerce and their working Understanding the functioning of FICCI
2	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Public Enterprises and	You Tube Video on Public Enterprises and Public Utilities	Project Report on Objectives, functions and Organization of public Enterprises and Public Utilities	Learning the functioning of Public Enterprises and Public Utilities

		Public Utilities			
3	16	Debate on Burning and real life issues such related with Agriculture Business and Agricultural Taxation policy, Class discussion, examples from real life through newspapers and internet resources.	PowerPoint Presentation on Agricultural Business and Agricultural Taxation policy	Project on Agricultural Business and government policies	Evaluate the performance of Agricultural Business and its development in India Understanding the nature of Agricultural Taxation policy
4	08	Pre reading, Class discussion, examples from real life through newspapers and internet resources, case studies, Field visit to Dairy and Poultry	Presentation on working of Dairy and Poultry and impact of WTO on agri-business practices	Project on working of Dairy and Poultry activities	Understanding the procedure of Dairy and Poultry and impact of WTO on agri-business practices

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 Maharashtra and Mahratha Chamber of Commerce
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Add on course on Business Enterprises and Public Utilities
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Agro Tourism and Agriculture Business
Unit-IV	Class participation, Case Studies,	Semester Examination-10% MCQ	Management of Dairy and Poultry

	Assignment, Library Work, Unit Test, Mid-Semester Examination	70% Descriptive Questions 20% Short Notes	activities
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References

Sr. No	Title of Book	Author/s	Publication	Place
1	Principles of Practice of Marketing	C.B.Mamoria	KitabMahal	New Delhi
2	Commodity Marketing	P.L.Gadgil	ShubhadaSarswat,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	Bombay Money Market.	B.AParekh	Bombay A.R. Sheth and Co.	Mumbai

M. Com. Part I (Semester II)

Group E (Business Practices & Environment) - Special Paper IV

Subject: - Business Environment Analysis

Course Code:-212

Objectives of the course:

- 1) To understand Indian Industrial Environment
- 2) To understand financial environment and institutions
- 3) To know environmental analysis and global environment
- 4) To understand problems and growth and remedies thereof

Depth of Programme: - Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Indian Industrial Environment	Growth of industries in public & private sectors in India – small and cottage industries mergers and acquisitions, Foreign investment-Foreign Technology and MNCS	<ul style="list-style-type: none">• To understand the nature and Growth of public and private sectors in India• To mergers and acquisitions of small and cottage industries• To understand role of foreign investment and technology
2	Financial Environment of Business	Indian Money Market - Growth of capital Market in India - Banking financial institutions - Role of Public, Private, and Co-operative Banks - Role of foreign banks and non Banking Institutions	<ul style="list-style-type: none">• To understand the nature and growth of Indian Money Market and Capital Market• To understand the role of Public, Private, Co-operative Banks, Foreign Banks and non

			Banking institutions
3	Environmental Analysis	Meaning and importance - Techniques of Analysis- Verbal and Written Information Search and scanning, Spying, Forecasting, Limitations of these techniques, Competitions analysis - Rivalry Amongst existing firms, threat of newentrants threat of substitutes - Bargaining power of suppliers and buyers, Global Environment Natural, Social, Cultural, Demographic and Technological environment and its impact on world trade	<ul style="list-style-type: none"> To gain the fundamental knowledge about Environmental Analysis and its techniques Understanding various types of Business environment and their impact on business and world trade
4	Problems of growth	Unemployment, Poverty, Regional Imbalance, Social injustice, Parallel economy, Lack of technical knowledge and information	<ul style="list-style-type: none"> To understand and evaluate the issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.

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, Debate	Film Show on Small and Cottage Industries and mergers and acquisitions	Project on Foreign Investment and Foreign Technology Project on Mergers and Acquisitions	Understanding of mergers and acquisitions of small and cottage industries Understanding Foreign Investment and Foreign Technology
2	12	Pre reading, Class discussion, examples from real life through newspapers and internet resources. Case studies of Public, Private, and Co-operative Banks	You Tube Video on Public, Private, and Co-operative Banks	Project Report on Indian Money Market and capital Market in India Project on comparative study of Public, Private, and Co-operative Banks	Learning the on Indian Money Market and capital Market Understanding comparative study of Public, Private, and Co-operative Banks

3	16	Pre reading, Class discussion, case studies, debate on impact of various types of environments on world trade	PowerPoint Presentation on types of business environment	Project on types of business environment Project on techniques of analysis of environment	Evaluate various types of business environment Understanding techniques of analysis of environment
4	08	Pre reading, Class discussion, debate on the issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.	You Tube Video and Film Show on issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.	Project on problems of growth of business	Understanding the seriousness, causes and remedies of various issues like Unemployment, Poverty, Regional imbalance, Parallel economy etc.

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	Foreign Investment and Foreign Technology
Unit-II	Seminar, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Nature, Scope and Working of Indian Money Market and capital Market
Unit-III	Class participation, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Techniques of Business Environment Analysis
Unit-IV	Class participation, Case Studies, Assignment, Library Work, Unit Test, Mid-Semester Examination	Semester Examination-10% MCQ 70% Descriptive Questions 20% Short Notes	Critical Study of Social issues like Unemployment, Poverty, Regional Imbalance, Social injustice, Parallel

			economy
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References

Sr. No	Title of Book	Author/s	Publication	Place
1	Economic Environment SYBA	K Misha, Puri	Himalaya Publishing House Pvt.Ltd.	Mumbai
2	Bombay Money Market.	B.AParekh	Bombay A.R. Sheth and Co.	Mumbai
3	Global Economy and Business	Francis Cherunilam	Himalaya Publishing House Pvt.Ltd.	Mumbai
4	Business Environment	Chllaaghan, Ellison EdwardAmold		
5	Journal of Commerce and Management Thought(JCMT)			
6	Economic and Polictical Weekly.			

M. Com. Part I (Semester II)
Group F (Business Administration) - Special Paper III

Subject : - Business Ethics & Professional Values

Course Code No: 213

Objectives of the course

1. To raise the students general awareness on the ethical dilemmas at work place
2. To understand the differing perceptions of interest in business related solutions
3. To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees
4. To investigate whether ethics set any boundaries on competition , marketing, sales and advertising
5. To enable students to validate or correct , personal ideas about various ethical perspectives
6. To enable students to develop their own considered judgment about issues in Business Ethics
7. To foster more careful, disciplined thinking in trying to resolve issues in business ethics
8. To prepare students to play a constructive role in improving the sustainable development with which they may become involved

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Business Ethics and Professional Values	a. Business Ethics – Introduction, Meaning, Scope , Principles , importance , Code of Ethics and Theories b. Professional Values – Meaning , Significance , Scope and Human Values c. Ethical Decision Making – Meaning, determinants, process of ethical decision making	1. Understanding Knowledge of established methodologies of solving ethical problems 2. Recognizing significance of Professional Values
2	Corporate Social Responsibility and Corporate Governance	a. CSR – Introduction , advantages , scope for CSR in India , Legal provisions for CSR, Forms of CSR and Indian Corporations b. Corporate Governance – concept Objectives , features , advantages , code whistle blowing , types arguments and justification c. Value Based Management – meaning, benefits and methods =, Vedic Management for business ethics	1. Knowing CSR and its scope and forms 2. Analysis of Corporate Governance and Value Based Management
3	Indian Ethical Practices	a. Indian Ethical Practices Finance b. Indian Ethical Practices Marketing c. Indian Ethical Practices Information Technology d. Ethics at work place e. Indian Ethical Practices HRM	Recognizing the unethical issues in Finance , Marketing , IT , HRM and at workplace
4	Emerging issues in Business Ethics and Environmental issues	a. Ethics in Environment – environmental crisis , issues relating to environmental degradation , natural resources depletion and pollution b. Sustainable Development – Meaning, Principles. Goals of Sustainable Development, Strategy to achieve Sustainable	1. Recognizing environmental issues and its impact on Business 2. Achieving Sustainable Development

		Development	
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Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Case study for Ethical Values and Decision making	PPT and examples of Indian and Foreign Companies	Collect Cases of Ethical Value Decisions	To understand How companies ethically operate
2	12	PPT and Comparative study of CSR practices and Corporate governance	Case Study of any Organization	Collection of Data and information on CSR practices and Corporate Governance of a company	To understand how CSR activities help the society for better living
3	12	Guest Lectures by Experts from corporate	PPT on possible ethical practices in different areas of Business Administration	Case study of ethical practices adopted by a company	To understand how ethical practices can be adopted in different areas

					of business
4	12	How Business Administration can be environment friendly (case study with examples)	Video Clippings of different corporate organizations working towards sustainable development and environment protection	Case study on Sustainable Development Project undertaken by an organization	Awareness on the importance of environmental issues and Sustainable Development

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Internal Class Room Test for Conceptual understanding	As per University structure	Library assignment for conceptual understanding
Unit – II	Case Study presentation	As per University structure	15 days course on CSR including Visit to an organization
Unit – III	Paper Presentation	As per University structure	Listing out the various unethical practices in

			different areas of Business Administration
Unit – IV	Report on work of an organization for Sustainable Development OR Visit to an organization to study the consideration of Sustainable Development	As per University structure	One month Certificate course on Sustainable Development

References :

List of Books Recommended :-

1. Ethics in Management – By S.S.Sherlekar (Himalaya Publication)
2. Business Ethics and Corporate Governance – By S.S.Khanka(S.Chand Publication)
3. Business Ethics and Corporate Governance – By S.K.Bhatia (Deep and Deep sons)
4. Management by Values – By S.K.Chakraborti(Oxford University Press)
5. E- Commerce – A study in Business Etics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and It's Applications – By Dr. U.S. Pandey , Rahul Srivastava and Saurabh Shukla.(S.Chand Publication)

7. The age of Sustainable goals – By Jeffery D. Saches and Ki Moon Ban(Columbia University Press)
8. Atlas of Sustainable Development Goals 2017: from World Development Indicators – by World Bank(World Bank Publication)
9. Business Ethics and Corporate Governance – By A.C.Fernando (Dorling Kindersly)
10. Corporate Governance: Principle , Policies and Practices – By Bob Tricker (Oxford University Press)

M. Com. Part I (Semester II)
Group F (Business Administration) - Special Paper IV

Subject : - Elements of Knowledge Management

Course Code – 214

Objectives of the course

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

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction to Knowledge Management	a Knowledge Management - Concept , Meaning , Definition , Nature and Relevance of it in today's Business world. b Knowledge Management Process c Approaches to Knowledge Management d. Difference between information and knowledge	Developing Conceptual Skill and Improving analytical Ability .
2	Tools and Techniques of Knowledge Management	a Concept , Meaning , Types of Knowledge sharing b System of Presenting Knowledge c Role of Knowledge Management in Management of Change d. Measurement of Knowledge e. Role of a Leader in Knowledge Management	Technical and Practical Oriented Skills
3	Cross Functional areas and Knowledge	a. Finance and Knowledge Management b. Marketing and Knowledge Management c. E- Commerce and Knowledge Management d. TQM and Knowledge Management	Value based and Application Oriented Skills

	Management	<ul style="list-style-type: none"> e. CRM and Knowledge Management f. Human Resource and Knowledge Management 	
4	Knowledge Strategies	<ul style="list-style-type: none"> a. Meaning , Nature , Scope and knowledge strategy creation b. Using Knowledge Management to safeguard Intellectual Property c. Knowledge engineering for IT based services d. Future Prospects of Knowledge Intensive Business Services and its impact on the economy 	Administrative and Management skills

Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
1	12	Case Study and PPT	PPT	Home Assignment	Conceptual Clarity
2	14	Group Discussion	Corporate Cases and Discussions on it	Written Test	Analytical ability
3	10	Multiple Choice Question and Interview	Online Multiple Choice Question Test	Report Writing	Application Oriented Skills
4	12	Report Writing	Referring to various websites	Discussion with exercises	Managerial skills

Method of Evaluation

Subject	Internal Evaluation	External Evaluation	Suggested Add on Course
Unit – I	Home Assignment	Written exam	Visit to Corporates
Unit – II	Continuous Evaluation/PPT	Written exam	Report on Field Visit
Unit – III	Continuous Evaluation/ MCQ	Written exam	Interaction with experts
Unit – IV	Continuous Evaluation/Case Study	Written exam	Guest lectures on concerned topics

References :

List of Books Recommended :-

- 1 Knowledge Management – By Elias and Hassan Gazai (Pearson Publication)
- 2 E-World Emerging Education Pvt. Ltd. – By Arpita Gopal and Chandranil Singh
- 3 Knowledge Management Toolkit – By Amrit Tiwan
- 4 Knowledge Management Field Work – By Bukowitz W. R. and Williams R. I.
- 5 Building the Knowledge Management Network – By Egaallo C.F.
- 6 Change Management for Competitive Success – By Pettigrew A., Whipp R.,(Infinity Books)

Group G (Advanced Banking & Finance) - Special Paper III

Subject : Banking Law and Practices

Course code: 215

Objectives:

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

Unit No.	Topic	No. of Periods	Teaching Method
01	Introduction to Prevention of Money Laundering Act, 2002 :- 16 Provisions relating to: Preliminary (Section 1 and 2), Offence of money laundering (Section 3 and 4) ,Attachment, adjudication and confiscation (Section 5 and 11), Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24) The RBI guidelines regarding prevention of money laundering, The Prevention of Money Laundering (Amendment) Act, 2012	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
02	The Foreign Exchange Management Act, 1999 Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15)Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).	10	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet

03	<p>Asset - Liability Management :-12</p> <p>Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management. Management of loan portfolio with special reference to Non Performing Assets (NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms), Reasons for rising NPAs, Strategic approach in reduction of Non Performing Assets, Management of investment Portfolio- Regulatory aspects, Overview of Basel I , II , and III</p>	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
04	<p>Hi-tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006:-12</p> <p>A. Hi-tech banking and Mergers and Acquisition in banking sector:</p> <p>Role and uses of Technology upgradation- Impact of Technology on Banks- Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Indian Banking sector, Consolidation of Banks, Impact of mergers amongst Public Sector Banks</p> <p>B. Banking Ombudsman Scheme 2006:-</p> <p>I. Role of Banking Ombudsman: Grounds of Complaint, Procedure for Filing Complaint; Power to Call for Information, Settlement of Complaint by Agreement, Award</p> <p>II. The Banking Codes and Standards Board of India : Customer Service , Grievances Redressal Mechanism</p>	14	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
		Total- 48	

References,

1. Justin Paul and Padmalatha Suresh; Management of Banking and Financial Services
2. Gordon and Natarajan; Banking Theory, Law and Practice- by Himalaya Publishing House
3. Joshi Vasant C. and Joshi Vinay V.; Managing Indian Banks- The Challenges Ahead- Sage Publication Ltd.
4. Singh, Agarwal (2011); Internet Banking Technology, Raj Publishing House, Jaipur.
5. Banking Law and Practices- Mr. Prakash Misal, Success Publications.
5. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking
6. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd.
7. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
8. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking
9. All journals published by Indian Institute of Banking and Finance
10. Indian Banking Associations Bulletin
11. RBI Bulletin
12. Customer Service & Banking Codes and Standards: IIBF Publication
13. www.rbi.org.in

M.Com. Semester II
Subject: Advanced Banking and Finance
Course Code:215 & 216
Format of Question Paper

Time: 3.00 Hours

Total Marks: 50

Notes : 1. Attempt any Three Questions from Q.No.1 to 4 2. Question No.5 is compulsory. Attempt any Two short Notes 3. Figures to the right indicates full marks		
Q.1		14
Q.2		14
Q.3	a) b)	07 07
Q.4	a) b)	07 07
Q.5	Write short notes (Any two)	08
	a)	
	b)	
	c)	
	d)	

M. Com. Part I (Semester II)

Group G (Advanced Banking & Finance) - Special Paper IV

Subject -: Monetary Policy

Course code: 216

Objectives:

1. To create awareness regarding the objectives and importance of monetary policy.
2. To make the students aware about the latest developments in the field of monetary policy committee in India.
3. To enable the students to understand the role of RBI in financial inclusion.
4. To acquaint students with the recent policy changes announced by RBI.

Unit No.	Topic	No. of Periods	Teaching Method
01	Monetary Policy and Macro-economic environment management: Objectives of monetary policy: Price stability, Generation of employment, Exchange Rate Stability, Balanced growth etc., conflict between objectives: Growth v/s Inflation.	12	Lecture, PPT, Group Discussion, Library Work, Assignment, Use of internet
02	RBI's Monetary Policy Committee and the Instruments: A. Formation of Monetary Policy Committee: Purpose, Functions, Constitution and Decision	12	Lecture, PPT, Group Discussion, Library Work,

	<p>Making;</p> <p>B. Fiscal Policy v/s Monetary Policy</p> <p>C. Instruments of monetary policy -: Mechanism and Effectiveness of the instruments like- Bank Rate, Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rate, Reverse Repo Rate, Marginal Standing Facilities Rate</p>		Assignment, Use of internet
03	<p>RBI's Monetary Policy:</p> <p>A. A review of monetary policy of the Reserve Bank of India in the last five Years –</p> <p>B. .Recent policy changes announced by the R.B.I.</p>	10	<p>Lecture,</p> <p>PPT,</p> <p>Group Discussion,</p> <p>Library Work,</p> <p>Assignment, Use of internet</p>
04	<p>Reserve Bank of India and Financial Inclusion</p> <p>A. Meaning of financial literacy and importance of financial literacy</p> <p>B. Meaning of financial inclusion and importance of financial inclusion</p> <p>C.Role of RBI in Financial Inclusion</p>	14	<p>Lecture,</p> <p>PPT,</p> <p>Group Discussion,</p> <p>Library Work,</p> <p>Assignment, Use of internet</p>

	D.R.B.I. and Rural credit: Priority Sector Advances, Role of NABARD E.Microfinance: Meaning of microfinance, functions of microfinance, progress of microfinance.		
		Total-48	

List of Books and Journals

- 1) Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
- 2) Business Aspects in Banking and Insurance- O.P. Agarwal, Himalaya Publishing House
- 3) Banking Theory and Practice- K.C. Shekhar and LekshmyShekhar, Vikas Publishing House Pvt. Ltd.
- 4) Money, Banking, International Trade And Public Finance- M.L. Jhingan, Vrinda
- 5) Indian Economy: Essays on money and finance, Dr. C.Rangarajan
- 6) Monetary Economics for India, Dr. Narendra Jadhav
- 7) rsaaLrajaoMd` 32016´ :BaartIyaAqa-vyavasqaa , sa@saosapiblakoSana , puNao.
- 8) maulaaNaIema.yau.32017´ :svayaMsahayyatasamaUhvasaUxmaiva%tvvyavasqaapna , sa@saosapiblakoSana , puNao.
- 9) Govt. of India- Economic Survey
- 10) R.B.I.: Functions and Working – R.B.I. Publication.
- 11) R.B.I. Bulletins.
- 12) R.B.I. Annual Reports.

13) Trends & Progress of Banking in India- R.B.I. Annual

14) Annual Report on Trend and Progress of Banking in India.

M. Com. Part I (Semester II)

Group H (Advanced Marketing) - Special Paper III

Subject: Customer Relationship Management & Retailing

Course Code -: 217

Objectives of the course

- 1 To understand the importance of CRM
- 2 To make students aware of the latest development in CRM
- 3 To get students acquainted about eCRM and its tools
4. To help students understand various issues related with CRM implementation

Depth of the program – Detail 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	Emerging CRM	<p>Introduction: Evolution of Relationship as a Marketing tool, Emergence of CRM Practice/ Factors responsible for the growth of CRM. CRM Cycle, Importance of CRM</p> <p>Emerging CRM Introduction, Customer Development Process, customer Retention, Customer Retention Management, Reasons for Customer Switching and Strategies for Retention, Importance of customer retention, Customer Recall Management, Customer Recall Strategies CRM a Cost benefit analysis.</p>	To identify CRM factors which are responsible for the growth of CRM and also emerging trends in CRM
02	CRM and I.T	eCRMan I.T Tool, e CRM in Business, Features of e- CRM, Technologies of E CRM, Important CRM Softwares—Oracle, Clarify, People Soft and My Sap CRM. Applications of e CRM,	To enable the students about eCRM and IT
03	Latest Development in CRM	Changing Roles of CRM , Customer Experience Management, Customer Profitability, Customer Classification based on Profitability, Customer Profitability as a strategic Management Tool, Customer Profitability and company Value, Customer Experience Management and Customer Profitability Management, Customer Lifetime Value	To get familiar withthe latest development in CRM
04	CRM Implementation Issues & People factor	<p>CRM Implementation Issues : Challenges of CRM Implementation, Essentials of CRM Principle, Customer Satisfaction, Importance of Customer Satisfaction, Customer Expectation, Customer Perception.</p> <p>People factor in CRM— Customer Centric Organisational Structure, Employee Organisation Relationship, Employee Customer Orientation</p>	To get acquainted about CRM implementation issues.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
01	14	Guest Lecture, Presentation of the students and also videos which are available on youtube	Videos on Youtube	N.A	Student Will understand the concept & Importance of CRM and also about emerging CRM
02	10	Field visit to IT industry Guest Lecture of IT Expert Case Study Method	Videos on Youtube	Report based on field visit to IT industry	Student will get in depth knowledge about eCRM, it's technologies and also various important softwares
03	10	Guest Lecture, Case Study Method, Group Discussion	Videos on Youtube	N.A	Students will get acquainted about the latest development in CRM
04	14	Guest Lecture, Case Study Method, Presentation	Videos on Youtube	N.A.	Students will understand about the challenges in implementing CRM and people factor in CRM

Method of Evaluation

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

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Customer Relationship Management: Concept & Technologies	Francis Butle	Elsevier	Hungary
2	Customer Relationship Management : A Strategic Approach	LakshmanJha	Global India Publications Pvt Ltd.	New Delhi
3	Customer Relationship Management: A Global Perspective	Gerhard Rabb, RiadAjami, VidyaranaGargeya	Routledge	London
4	Customer Relationship Management:	JagdishSheth, AtulParatiyar	Tata Mc-Graw Hill	New Delhi

	Emerging Concepts, Tools, and Applications		Publication Company	
5	Customer Relationship Management: Concept, Strategy, and Tools	V.Kumar, Werner Reinartz	Elsevier	Hungary
6	Effective Customer Relationship Management	Amy Sauers	Cambria Press	New York
7	Customer Relationship Management	R.K Sungadhi	New Age International Publishers	New Delhi
8	Customer Relationship Management	Subhasish Das	Excel Books	New Delhi
9	Customer Relationship Management Concept & Cases	Alok Kumar Rai	Prentice Hall of India Private Limited,	New Delhi.
10	Customer Relationship Management,	S. Shanmugasundaram	Prentice Hall of India Private Limited,	New Delhi.

M. Com. Part I (Semester II)

Group H (Advanced Marketing) - Special Paper IV

Subject Name :-Service Marketing

Course code :-218

Objectives of the course

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

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

Unit No	Unit Title	Content	Skills to be developed
01	Introduction to Services	Meaning, Definition and Characteristics of Services, Types of Services, Core and Augmented Services, Difference between goods and Services, Relevance, changes and trends in the present growing service sector.	To develop understanding of the concept of services and a comparison skills between types of goods and types of services.

02	Designing Suitable Services Marketing Mix Part 1	Designing of Services Mix with reference to Product and Price: Service Development Strategies, The Service Delivery Process, Pricing of Services, Service Pricing Strategies	To develop analytical skills related to designing of Product Mix and pricing Mix strategies.
03	Designing Suitable Services Marketing Mix Part 2	Designing The service Mix with reference to Promotion and Distribution: Developing the Services Communication Strategy, challenges associated with the development of the services communication strategy Managing the firms physical evidence, the development of servicescapes, Managing the senses when developing services capes, Defining and Measuring Service Quality	To develop quality consensus of service delivery and to enable them to measure service quality and its flow of delivery of various networking channels.
04	Effective Management of Service Consumer	Managing Service Consumers, Managing Consumer Service Perceptions, Defining and Measuring Consumer Satisfaction. Customer Loyalty and Retentions	To develop skills in identifying consumer perception and how to develop consumer trust, goodwill and loyalty.

Teaching methodology

Topic No.	Total Lectures	Innovative methods to be used	Film shows and AV Applications	Project	Expected Outcome
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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	Suggested Add on

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

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Marketing Management	Arun Kumar, Rachana Sharma.	Atlantic Publishers & Distributors	New Delhi
2	Marketing Management	Amar Jyoti	Gennext Publishers	New Delhi
3	Services Marketing Concepts Applications and Cases	M.K. Rampal and S.L. Gupta	Galgotia Publishing Co	New Delhi
4	Services Marketing	S.M. Jha	Himalaya Publishing House	Delhi
5	Services Marketing Text and Cases	Steve Baron and Kim Harris	MacMillian Business	London
6	Selling the invisible	Harry Beckwith	Business Plus	Boston
7	Services Marketing	Peter Mudie and Anjela Pierrie	Butterworth-Heinemann	Great Britain
8	Services Marketing Concepts Strategies and Casess	K.Douglas Hoffman and John E.G. Bateson	Cengage Learning	USA

M Com Part I (Semester II) Question Paper Pattern for University Exam

Common Paper Pattern for all subjects except Cost Accounting, Management Accounting and Financial Accounting papers.

Instruction for the students:

1. Question 1 and 6 are compulsory.

2. Answer any only three questions from Q no.2 to 5.

Q No	Compulsory/Choice	Nature of Question	Marks	Total Marks
Q1	Compulsory Question	MCQ	6 Marks	6 Marks
Q2	Write any three from Q2 to Q7	Long Answer Question	14 Marks	
Q3	Write any three from Q2 to Q7	Long Answer Question	14 Marks	
Q4	Write any three from Q2 to Q7	Long Answer Question	14 Marks	
Q5	Write any three from Q2 to Q7	Long Answer Question	14 Marks	42 Marks
Q6	Compulsory Question	Write any two short notes	6 Marks X 2Q	12 Marks
			Total	60 Marks

Instruction for the Paper Setters:

1	Q2 to Q5 to have at least two parts.(2+10 or 6+6 or 3+9 or 4+8) as per requirement and suitability.
2	In Q6. Four short notes one from each chapter.
3	Q2 to Q5 Four Long answer questions from each chapter.
