

जा.क्र./शिवाजी वि./अ.मं./ 639

दि. २४/०८/२०२३

प्रति,

मा. प्राचार्य/संचालक,  
सर्व संलग्नित महाविद्यालये/मान्यताप्राप्त संस्था,  
शिवाजी विद्यापीठ, कोल्हापूर

विषय : एम.कॉम. भाग २ सेमिस्टर ३ व ४ कोर्सच्या अभ्यासक्रम बाबत...

संदर्भ : या कार्यालयाचे पत्र SU/BOS/Com & Mgmt/ 547 दि.२१/०७/२०२३.

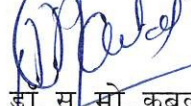
महोदय,

उपरोक्त संदर्भित विषयास अनुसरून आपणास आदेशान्वये कळविण्यात येते की, शैक्षणिक वर्ष २०२३-२४ पासून लागू करण्यात आलेल्या एम.कॉम.भाग २ सेमिस्टर ३ व ४ कोर्सच्या अभ्यासक्रमामध्ये किरकोळ दुरुस्ती करण्यात आलेली आहे. सोबत सदर अभ्यासक्रमाची प्रत जोडली आहे. तसेच विद्यापीठाच्या [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus) या संकेतस्थळावर ठेवण्यात आला आहे.

सदर अभ्यासक्रम सर्व संबंधित विद्यार्थी व शिक्षकांच्या निदर्शनास आणून द्यावी ही विनंती.

कळावे,

आपला विश्वासू,

  
डॉ. स. मो. कुबल  
(उपकुलसचिव)

सोबत : अभ्यासक्रमाची प्रत.

- प्रत : १. अधिष्ठाता, आंतरविद्याशाखा अभ्यास विद्याशाखा.  
२. समन्वयक, शिक्षणशास्त्र अभ्यास मंडळ.  
३. संचालक, परीक्षा व मुल्यमापन मंडळ कार्यालयास.  
४. परीक्षक नियुक्ती ए व बी विभागास.  
५. इतर परीक्षा १ विभागास.  
६. संगणक केंद्र/आय. टी. सेल विभागास.  
७. दूरस्थ व ऑनलाईन शिक्षण विभाग.

माहितीसाठी व पुढील कार्यवाहीसाठी.

Ref./SU/BOS/Com & Mgmt./547

Date : 21/07/2023

To,

The Principal/Co-ordinator/Director  
All Affiliated (Commerce & Management) Colleges/Institutions,  
Shivaji University, Kolhapur

**Subject : Regarding Syllabi of M. Com. Part II ( Sem III/IV) Choice Based Credit System (CBCS) degree programme under the Faculty of Commerce & Management as per National Education Policy, 2020**

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised Syllabi of **M. Com. Part II (Sem III/IV) Choice Based Credit System (CBCS)** under the Faculty of Commerce & Management as per National Education Policy, 2020

This syllabi shall be implemented from the academic year **2023-2024** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus).

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,

(Dr. S. M. Kubal)

Dy. Registrar

Encl : As above

Copy to,

1. Dean, Faculty of Commerce & Management
2. Chairman, Board of Studies

} for information

3. Director, BOEE
4. Appointment Section
5. P. G. Admission Section
6. O. E. 1 Section
7. Affiliation Section (U.G./P.G.)
8. Computer Center/I.T.
9. Eligibility Section
10. Distance Education, SUK
11. P.G. Seminar Section

} for information and necessary action.

# SHIVAJI UNIVERSITY, KOLHAPUR



ESTD. 1962

NAAC A++ Grade

**Faculty of Commerce and Management**

**Master of Commerce (M. Com.) Part II**

Under Choice Based Credit System (CBCS)

(Structure and Syllabus in accordance with **National Education Policy** to be implemented from Academic Year 2023-24)

## Master of Commerce (M. Com.)

Under Choice Based Credit System (CBCS)

(Structure in accordance with **National Education Policy** to be implemented from  
Academic Year 2022-23)

### Structure of M. Com. Part-II (Semester-III & IV)

(From Academic Year 2023-24)

Semester	Discipline Specific Course (DSC)	Discipline Specific Electives (DSE)	Field Work/ Internship/ Apprenticeship	Skill Enhancement Course (Multi-disciplinary)	Credits required
<b>Level-9</b>					
III	DSC4 (4) DSC5 (4)	DSE5(4) DSE6 (4)	--	SEC-3 (2)	18
IV	DSC6 (4) DSC7 (4)	DSE7 (4) DSE8 (4)	--	SEC-4 (2)	18
					36

#### Semester- III

Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Semester end Exam.			Internal Assessment		
		No. of L	Hours	Credits	No. of P	Hours	Credits	Paper Hours	Max.	Min.	IA	Max.	Mio.
1	DSC-4	04	04	04	-	-	-	03	80	32	IA	20	08
2	DSC-5	04	04	04	-	-	-	03	80	32	IA	20	08
3	DSE-V	04	04	04	-	-	-	03	80	32	IA	20	08
4	DSE-VI	04	04	04	-	-	-	03	80	32	IA	20	08
5	SEC-III	02	02	02	-	-	-	02	50	20	-	-	-
	<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>370</b>			<b>80</b>	

#### Semester- IV

Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Semester end Exam.			Internal Assessment		
		No. of L	Hours	Credits	No. of P	Hours	Credits	Paper Hours	Max.	Min.	IA	Max.	Mio.
1	DSC-6	04	04	04	-	-	-	03	80	32	IA	20	08
2	DSC-7	04	04	04	-	-	-	03	80	32	IA	20	08
3	DSE-VII	04	04	04	-	-	-	03	80	32	IA	20	08
4	DSE-VIII	04	04	04	-	-	-	03	80	32	IA	20	08
5	SEC-IV	02	02	02	-	-	-	02	50	20	-	-	-
	<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>370</b>			<b>80</b>	

DSC- Discipline Specific Course, DSE- Discipline Specific Elective,

SEC- Skill Enhancement Course

IA- Internal Assessment, L- Lecture, P- Practical

Note:

- 1) For each course of 4 credits, requirement of hours for a semester will be 60 hours.
- 2) Internal Assessment will include internal test (10 marks) and assignment (10 marks) for all DSC and DSE courses.

Semester-III		Semester-IV	
Course Code	Course (Subject)	Course Code	Course (Subject)
DSC-4	Management Accounting -I	DSC-6	Management Accounting -II
DSC-5	Business Finance –I	DSC-7	Business Finance –II
DSE-A-V	Advanced Accountancy Paper –V	DSE-A-VII	Advanced Accountancy Paper - VII (Cost Accounting)
DSE-A-VI	Advanced Accountancy Paper –VI (Taxation)	DSE-A-VIII	Advanced Accountancy Paper – VIII (Contemporary Issues in Accounting)
DSE-B-V	Advanced Costing Paper –V	DSB-B-VII	Advanced Costing Paper - VII
DSE-B-VI	Advanced Costing Paper -VI	DSE-B-VIII	Advanced Costing Paper - VIII
DSE-C-V	Taxation Paper –V (Income Tax)	DSE-C-VII	Taxation Paper – VII (GST)
DSE-C- VI	Taxation Paper –VI (Income Tax)	DSE-C- VIII	Taxation Paper – VIII (GST)
DSE-D –V	Advanced Banking and Financial System Paper - V	DSE-D – VII	Advanced Banking and Financial System Paper - VII
DSE-D -VI	Advanced Banking and Financial System Paper – VI	DSE-D –VIII	Advanced Banking and Financial System Paper - VIII
DSE-E - V	Business Administration Paper – V	DSE-E - VII	Business Administration Paper- VII
DSE -E- VI	Business Administration Paper – VI	DSE -E-VIII	Business Administration – VIII
DSE-F- V	Insurance Paper – V	DSE-F- VII	Insurance Paper - VII
DSE-F- VI	Insurance Paper - VI	DSE-F- VIII	Insurance Paper - VIII
DSE -G- V	Advanced Statistics Paper V	DSE -G- VII	Advanced Statistics Paper - VII
DSE -G - VI	Advanced Statistics Paper - VI	DSE-G- VIII	Advanced Statistics Paper -VIII
DSE-H- V	Cooperation and Rural Development Paper - V	DSE-H- VII	Cooperation and Rural Development Paper- VII
DSE -H- VI	Cooperation and Rural Development Paper - VI	DSE -H- VIII	Cooperation and Rural Development Paper - VIII
DSE-I- V	Marketing Management Paper – V	DSE-I- VII	Marketing Management Paper - VII
DSE-I- VI	Marketing Management Paper – VI	DSE-I- VIII	Marketing Management Paper - VIII
DSE-J- V	Small Business and Entrepreneurship Paper- V	DSE-J- VII	Small Business and Entrepreneurship Paper- VII
DSE-J- VI	Small Business and Entrepreneurship Paper-VI	DSE-J- VIII	Small Business and Entrepreneurship Paper – VIII
DSE -K- V	Secretarial Practice Paper- V	DSE -K- VII	Secretarial Practice Paper- VII
DSE-K- VI	Secretarial Practice Paper - VI	DSE-K- VIII	Secretarial Practice Paper – VIII
DSE-L- V	Retail Management Paper - V	DSE-L- VII	Retail Management Paper – VII

DSE-L- VI	Retail Management Paper - VI	DSE-L- VIII	Retail Management Paper - VIII
DSE-M- V	International Business Paper- V	DSE-M- VII	International Business Paper – VII
DSE-M- VI	International Business Paper - VI	DSE-M-VIII	International Business Paper – VIII
DSE-N- V	E-Commerce Paper- V	DSE-N- VII	E-Commerce Paper- VII
DSE-N- VI	E-Commerce Paper- VI	DSE-N- VIII	E-Commerce Paper- VIII
DSE-O- V	Information Technology Paper- V	DSE-O- VII	Information Technology Paper- VII
DSE-O- VI	Information Technology Paper- VI	DSE-O- VIII	Information Technology Paper- VIII
DSE-P- V	Business Economic Paper- V	DSE-P- VII	Business Economic Paper- VII
DSE-P- VI	Business Economic Paper- VI	DSE-P- VIII	Business Economic Paper- VIII
SEC-III	Skill Enhancement Course-3	SEC-IV	Skill Enhancement Course-4

**M.Com. ((CBCS) ) Part-II (Semester-III)  
DSC-4: Management Accounting Paper I**

**4 Credits**

<b>60 hours Course</b>	<b><u>Course Content</u></b>	<b>Total 100Marks</b>
<b>Course Outcomes:</b>	1. Understand the fundamentals of Management Accounting. 2. Explain the analysis and interpretation of financial statements. 3. Demonstrate the estimation of working capital requirements. 4. Practice to analyze the changes in financial position.	(Marks: 80 for Examination & 20 Internal Evaluation)
	<b>Course Content</b>	
<b>Unit-I:</b>	<b>Introduction:</b>	<b>(10 hours)</b>
Theory	Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	
<b>Unit-II:</b>	<b>Analysis of Financial Statements:</b>	<b>(15 hours)</b>
Theory	Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis and Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios.	
Practical	Download financial statements of any company and analyse it with any technique of financial analysis. Also write interpretation.	
<b>Unit-III:</b>	<b>Working Capital:</b>	<b>(15 hours)</b>
Theory	Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements	
Practical	Exercise for Simulation of estimation of working capital can be arranged in the classroom.	
<b>Unit-IV:</b>	<b>Funds flow Statement and Cash Flow Statement:</b>	<b>(20 hours)</b>
Theory	a) Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement, b) Meaning of Cash Flow Statement, Utility of Cash Flow Statement and Preparation of Cash Flow Statement(AS-3) c) Difference between Funds Flow Statement and Cash Flow Statement	
Practical	a) Prepare fund flow statement on hypothetical data and try to interpret it. b) Download cash flow statement of any company and interpret it.	

(Note: The respective teacher will guide and help the students to do practical).

**Reference Books:**

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar :
4. Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
5. Pandey I. M.: Management Accounting, Vikas Publication, Delhi. ‘
6. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon :
7. Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
8. Manmohan & Goyal : Principles of Management Accounting
9. Maheshwari: Principles of Management Accounting
10. Robert Anthony and Vijay Govindrajana - Management Control System

**DSC-6: Management Accounting Paper-II(Management Control System)**

**4 Credits**

<b>60 hours Course</b>	<b><u>Course Content</u></b>	<b>Total 100 Marks</b>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Understand the fundamentals of Management Control System and Reporting.</li> <li>2. Explain the marginal costing and cost-volume-profit analysis and practice decision making based thereon.</li> <li>3. Simulate the budgetary control system and demonstrate the budgeting.</li> <li>4. Practice to analyze the cost variances.</li> </ol>	(Marks: 80 for Examination & 20 Internal Evaluation)
<b>Unit - I:</b>	<b>Management Control System:</b>	<b>(10 hours)</b>
Theory	<ol style="list-style-type: none"> <li>a) Meaning, Need, Importance and Scope of Management Control System, Management Control Process;</li> <li>b) Strategic Planning-Meaning, Difference between Strategic Planning and Management Control and</li> <li>c) Reporting to Management- Types of Reports and Characteristics of good report.</li> </ol>	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I.	
<b>Unit - II:</b>	<b>Marginal Costing and CVP Analysis:</b>	<b>(15 hours)</b>
Theory	Meaning and Application of Marginal Costing, Break-Even Analysis, Cost-Volume- Profit (CVP) Analysis, Decision Making through Marginal Costing- Make or Buy Decision, Shut Down or Continue Decision, CVP Analysis in Multi-product Decision, Alternative Course of Action.	
Practical	<ol style="list-style-type: none"> <li>a) Exercise for Simulation of computing break-even point and margin of safety and interpret the situations.</li> <li>b) Draw break-even charts on graph paper considering hypothetical data and compare output of graphical method with algebraic method.</li> </ol>	Students
<b>Unit - III:</b>	<b>Budgetary Control:</b>	<b>(20 hours)</b>
Theory	Meaning of Budget and Budgetary Control, Objectives, Advantages and Limitations; Types of Budgets – Production, Sales, Cash, Master Budget, Fixed and Flexible Budget; Capital Expenditure Budgeting (Note: Problems will be asked on Cash Budget, Flexible Budget and Capital Budget only)	
Practical	Role Play can be arranged to know the working of budget committee works in budgetary control system or Visit any organization which has well established budgetary control system and discuss with budget officer regarding it.	
<b>Unit - IV:</b>	<b>Standard Costing and Variance Analysis:</b>	<b>(15 hours)</b>
Theory	<ol style="list-style-type: none"> <li>a) Meaning of Standard Cost and Standard Costing, Setting a System of Standard Costing, Advantages and Limitations;</li> <li>b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances</li> </ol>	
Practical	<ol style="list-style-type: none"> <li>a) Compute variances on the basis of hypothetical data and interpret it.</li> <li>b) Analyse variances for such any organization which has well established budgetary control system and discuss with budget officer regarding it.</li> </ol>	



(Note: The respective teacher will guide and help the students to do practical).

**Reference Books:**

1. Khan M.Y. and Jain P.K. Management accounting, Tata McGraw Hill, New Delhi
2. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
3. Horngren, Charles T. George Foster and Shrikant M. Daliar :
4. Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi
5. Pandey I. M.: Management Accounting, Vikas Publication, Delhi. ‘
6. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon :
7. Budgeting, Profit Planning and control, Prentice Hall, New Delhi.
8. Manmohan & Goyal : Principles of Management Accounting
9. Maheshwari: Principles of Management Accounting
10. Robert Anthony and Vijay Govindrajana - Management Control System

Nature of Question Paper  
M.Com. ((CBCS) ) Part-II(Semester-IV)  
Management Accounting Paper I and II

Time-3 Hours

Total Marks-80

**Instructions:**

1. Question No.1, Q. No. 2 and Q. No.3 are Compulsory.
2. Attempt any Two Questions from Q. No.4 to 6.

Q. No.1.	a) Choose correct Alternative	10 Marks
	b) State True or False	6 Marks
Q. No.2.	(A) Broad Question	8 Marks
	(B) Broad Question	8 Marks
Or		
	Short Notes (any four out of six)	16 marks
Q. No.3.	Case Study/Problem	16 Marks
Q. No.4.	Problem	16 Marks
Q. No.5.	Problem	16 Marks
Q. No.6.	Problem	16 Marks

**M.Com. Part-II (Semester-III)**  
**BUSINESS FINANCE-PAPER-I**  
**DSC -5 (Compulsory Paper)**

**4 Credits**

<b>60 Hours Course</b>	<b>Course Content</b>	<b>Total 100 Marks</b>
<b>Course Outcomes</b>	1) Apply fundamental concepts of business finance and examine various finance decisions 2) Compare different types of capital structure 3) Compare and appraise various long-term and short-term sources of finance 4) Illustrate various components of Working Capital Management	
<b>Skills to be acquired</b>	Professional skills required for handling the finance related activities of business entities and corporate enterprises and making finance decisions	
<b>Unit-I</b>	<b>Environment of Business Finance:</b>	<b>(15 Marks)</b>
Theory	(a) <b>Business Finance:</b> Concept, scope and significance of Business Finance (b) <b>Financial Goal:</b> Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management (c) <b>Finance Decisions:</b> Investment decision, Finance decision, Dividend decision and Liquidity decision (d) <b>Capitalization:</b> Concept and Theories of Capitalization- <b>Over-capitalization and Under-capitalization:</b> Concept, symptoms, causes, effects and remedies	
Practical	Visit to any nearby organization, interact with finance controller and understand various financial functions/ decisions	
<b>Unit-II</b>	<b>Capital Structure:</b>	<b>(15 Marks)</b>
Theory	(a) <b>Capital Structure:</b> Meaning, Importance- <b>Cardinal Principles of Capital Structure:</b> Cost, Risk, Control, Flexibility and Timing (b) <b>Factors</b> influencing the capital structure (c) <b>Cost of Capital:</b> Meaning, Significance and Weighted Average Cost of Capital (WACC)	
Practical	Obtain financial reports of any listed company available on websites and prepare capital structure chart taking figures from their financial statements and also work out cost of capital	
<b>Unit-III</b>	<b>Sources of Finance:</b>	<b>(15 Marks)</b>
Theory	(a) <b>Shares:</b> Equity Shares, Equity Shares with differential rights, Preference Shares, Sweat Shares, Employee's Stock Option (ESOP)---Meaning, Characteristics, Advantages and Limitations (b) <b>Debentures and Term Loans:</b> Meaning, characteristics, merits, demerits (c) <b>Venture Capital:</b> Concept, process, merits and demerits (d) <b>Lease Finance:</b> Concept, parties, mechanism and types of lease finance	
Practical	Prepare and present comparative analytical chart of all sources of finance and make choices of appropriate sources of finance	
<b>Unit-IV</b>	<b>Working Capital Management:</b>	<b>(15 Marks)</b>
Theory	(a) <b>Working Capital:</b> Concept, types and significance- Factors	

	<p>determining working capital requirement</p> <p>(b) <b>Sources of Working Capital:</b> Accruals, trade-credit, commercial banks, public deposits, inter-corporate- deposits, short-term loans from financial institutions, commercial paper (CP) and factoring</p> <p>(c) <b>Working Capital Management:</b> Cash Management, Liquidity Management, Receivables Management and Inventory Management (Only concepts and techniques)</p>	
Practical	Obtain financial report of any public limited company and calculate working capital and identify sources of financing working capital	

### Books Recommended:

1. Corporation Finance- S.C. Kuchhal
2. Financial Management Taxmann-Ravi M. Kishore, Allied Services Pvt. Ltd. New Delhi
3. Financial Management –Prassanna Chandra, TMH, New Delhi
4. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
5. Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc. Dreamtech Press, New Delhi
6. Finance Finance-Finance for Non-finance Executives, Prasanna Chandra, Tata McGrawHill Education Pvt. Ltd., New Delhi
7. Essentials of Business Finance- Dr. R.M. Shrivastav
8. Financial Management- Pandey, I.M. - Vikas Publications, Delhi.
9. Corporate Finance Policy- Guthmann and Dougall
10. Readings in Indian Financial Services- Digvijay
11. Corporate Finance- Brealey, Richard A. & Steward C Myers
12. Fundamentals of Financial Management, Van Horne, J.C. and J.M Wachowicz Jr- Prentice – Hall, Delhi
13. Financial Management- Text & Cases: - Briham & Ehrhardt-CENGAGE Learning India (P) Ltd., New Delhi

**(Note: Recent editions of the above books may be referred)**

**M.Com. Part-II (Semester-IV)**  
**BUSINESS FINANCE-PAPER-II**  
**DSC -7 (Compulsory Paper)**

**4 Credits**

<b>60 Hours Course</b>	<b>Course Content</b>	<b>Total 100 Marks</b>
<b>Course Outcomes</b>	1) Become familiar with practical trading techniques in Indian stock market 2) Understand how to build and evaluate the portfolio and different facets of portfolio management 3) Acquire conceptual understanding of Corporate Restructuring 4) Become aware of recent trends in business finance scenario with specific reference to Startup Funding, Angel Financing and FinTech services	
<b>Skills to be acquired</b>	Professional skills required for making judicious finance decisions for business firms	
<b>Unit-I</b>	<b>Indian Capital Markets:</b>	<b>(15 Marks)</b>
Theory	(a) <b>Primary Capital Market:</b> Meaning, Functions, Methods of selling corporate securities in primary capital market-Underwriting of Securities and Greenshoe Option, IPO V/s FPO (b) <b>Secondary Capital Market (Stock Exchange):</b> Meaning, Functions of stock exchange. Online trading procedure on a stock exchange, Role of SEBI in regulating capital markets in India (c) <b>Credit Rating and Depository Services:</b> <b>Credit Rating:</b> Meaning, need, credit rating agencies in India, Credit rating methodology <b>Depository Services:</b> Meaning and benefits of depositories (NSDL & CDSL) (d) <b>Mutual Funds:</b> Concept, Importance, Types, Objectives of AMFI	
Practical	Visit to any share broker/mutual fund brokers' office and observe share trading activities and watch Zee Business News Channel and understand the stock exchange activities	
<b>Unit-II</b>	<b>Portfolio Management , Financial Inclusion and Micro Finance:</b>	<b>(15 Marks)</b>
Theory	(a) <b>Portfolio Management:</b> Meaning, importance, objectives-Portfolio risk & return, Portfolio Construction, Portfolio Revision and Portfolio Evaluation (b) <b>Financial Inclusion:</b> Meaning, Need and Financial Inclusion Schemes (c) <b>Micro-Finance:</b> Concept, Characteristics, Need, Leading micro finance providers in India	
Practical	Discuss about portfolio construction and evaluation with Financial Adviser and prepare a report and also visit microfinance banks near you	
<b>Unit-III</b>	<b>Corporate Restructuring:</b>	<b>(15 Marks)</b>
Theory	(a) <b>Corporate Failure:</b> Meaning, causes and remedies, major corporate failures in India (b) <b>Corporate Restructuring:</b> Meaning, Benefits, <b>Forms of Corporate Restructuring:</b> Mergers, Amalgamation, Acquisitions/Take-over, Joint Ventures, Demergers, Divesture, Buy-Outs, Strategic alliances, Buy-Back of Shares	

Practical	Watch latest news on corporate world and give presentation on latest 2 cases of corporate restructuring.	
<b>Unit-IV</b>	<b>Recent trends in Business Finance:</b>	<b>(15 Marks)</b>
Theory	<p><b>(a) Startups Funding:</b> Fund raising norms for startups- Schemes Available for new startups by Government in the form of Finances , SEBI regulations on startup listing and fund raising, Venture Capital V/s Private Equity</p> <p><b>(b) Angel funding:</b> Origin of angel funding, SEBI regulations on angel funding–</p> <p><b>(c) Financial Technology (FinTech):</b> Meaning, Application of Fin-Tech to different areas of finance, Fintech companies in India</p>	
Practical	Visit Startups near you and collect information about their funding	

**Books Recommended:**

- 1) Investment and Securities Market in India- V.A. Avdhani
- 2) Security Analysis and Portfolio Management- Sasidharan/ Mathews
- 3) Security Analysis and Portfolio Management- Punithavathy Pandian
- 4) Finance Sense ---Finance for Non-finance Executives, Prasanna C handra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 5) Stock Exchange and Investment- Raghunathan
- 6) Stock Exchange Trading in India- Gupta L.C.
- 7) Portfolio Management Handbook- Robert A. Strong
- 8) Investment Analysis and Portfolio Management- Frank K. Reilly & Keith C. Brown
- 9) Understanding Micro Finance: Pamda D. K. , Wiley India, New Delhi
- 10) Mergers And Acquisitions- P Mohan Rao, Deep & Deep Publications
- 11) Corporate Mergers, Amalgamations & Take Over- Verma J.C.
- 12) Corporate Restructuring and Indian Perspective- Mattoo P.K
- 13) Funding Your Startups: Druv Nath, Penguin Books India PVT, Limited(2020)
- 14) FinTech Future: Sanjay Phadake, SAGE Publishing India(2020)
- 15) Financial Technology (Fin Tech) and Digital Banking in India: Jaspal Singh-New Century Publications (2022)
- 16) Angel Financing: How to find and invest in Private Equity : Gerald Benjaminn, John Wiley and Sons (1999)

**(Note: Recent editions of the above books may be referred)**

## Nature of Question paper for I and II

(For Semester III and IV)

**Total Marks: 80:**

**Duration 3 hours**

- Instructions:** 1) Q. No. 1, 2 and 3 are Compulsory  
2) Attempt any two questions from Q. No. 4 to 6  
3) Figures to the right indicate Full Marks

Que. No.	Nature of Question	Marks
1	A) Multiple Choice Questions	10
	B) State 'True' OR 'False'	6
2	Case Study/ Problem	16
3	Write Short Notes (Any FOUR out of SIX)	16
4	Long Answer Question	16
5	Long Answer Question	16
6	Write Short Notes (Any Two out of Three)	
	a)	8
	b)	8

**M.Com –II Semester- III**  
**(DSE-A-V)Title of Paper-Advanced Accountancy -Paper No.-V**

<b>M.Com –II Semester- III</b> <b>Advanced Accountancy -Paper No.-V</b>	
Course Outcomes	1. Familiarity with accounting of business combination of companies 2. Perfection in accounting of different types of co-operatives. 3. Understanding the accounting for lease. 4. understand the concept of social responsibility of accounting, environment accounting and human resource accounting.
Expected Skills Impartation(Through theory and Practical's)	1. Recording transactions regarding amalgamation, absorption and reconstruction. 2. Preparing financial statement of co-operatives in accordance with Maharashtra Co-operatives Societies Act. 3. Recording transactions related to operating and finance lease. 4. Demonstrating concepts of social responsibility of accounting, environment accounting and human resource accounting and performing accounting of fixed assets and investments according to AS-10 and AS-13.
Marks:- 80	Total- 60 Hours

**Syllabus Contents:-**

Unit 1: a) Theory	Accounting of amalgamation, absorption (AS-14) and Reconstruction of companies.	15 Hours
b) Pratical	1. Arrange group discussions on reasons of amalgamation and absorption and Analysis any case study of amalgamation or absorption. 2. Arrange group discussions on reconstruction analysis case study of External and Internal reconstruction of company..	
Unit 2: a) Theory	Accounting of Co-operatives Societies- Consumer Credit and Dairy unites as per Maharashtra Co-operatives Societies Act.	15 Hours
b) Pratical	1. Visit any co-operative societies to see their Accounting process and discuss with respective authority who look after accounting in the concern co-operative 2. Take interview of co-operative auditor or CA in respect of Co-operative accounting.	
Unit 3: a) Theory	Accounting for lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	15 Hours
b) Pratical	1. Arrange students seminar, quiz or group discussions on the difference between operating lease and finance lease. 2. Arrange guest lectures or workshop by inviting CA, Cost Accountant, and Expert in lease business.	
Unit 4: a) Theory	a . Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives, Need. b. Accounting of Fixed Assets AS-10 and accounting of investment AS-13	15 Hours
b) Pratical	1. Arrange seminar/group discussion/panel discussion on the concept of Social Responsibility Accounting, Environment Accounting and Human Resource Accounting. 2. Download annual report of any listed company and analysis the financial statement to understand their compliance with AS-10 and AS-13.	

Note	Question on theory as well as problems should be asked in university examinations on each unit.	
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#### Reference Books:-

1. Gupta S.C., Gupta M.P., Shukla M.C., Agrawal B.M. and Grewal T.S.(2019)Advanced Corporate accounting, S. Chand and Company, New Dehli.
2. Shukla M.C., Grewal T.S., and Gupta S.C (2016)Advanced accounts, S. Chand and Company, New Dehli.
3. .Gupta R.L. and Radhaswmy M. (2018) Advanced accountancy Vol II, Sultan Chand and Sons, New Dehli
4. Arulnandan M.A. and Raman K.S. (2018), Advanced Accountancy (Corporate accounting), Vol. II, Himalaya Publishing house Mumbai.
5. Maheshwari S.M., Maheshwari Sunil and Maheshwari Sharad k. (2018), Corporate Accounting, Vikas Publication House, New Dehli.
6. Shukla M.C., Grewal T.S. and Gupta S.C., Advanced accounts, S. Chand and Company, New Dehli.
7. Jain S.P.; Narang K.L .; Agrawal Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting ) Vol II, Kalyani Publishers, New Delhi.
8. Hanif M. and Mukharjee A. (2018). Modern Accountancy Vol. II, Mc Graw Hill Education India (Private)Ltd. Noida.

#### Suggested Additional Readings:

1. Chakraborty, Hrishikesh, Advanced Accountancy , Oxford University Press.
2. Original documents of Accounting Standards issued by ICAI.
3. Companies Act 2013.

#### Suggested Research Journal:

1. Indian Journal of Accounting.
2. Indian Journal of Commerce.
3. The Chartered Accountant.
4. Management Accountant.

**Shivaji University, Kolhapur**  
**Nature of Question Paper**  
**M. Com (NEP) from 2023-24**  
**Advanced Accountancy Paper-V**

**Time – 3 hours**

**Total Mark – 80**

#### Instruction:

1. Question Number 1,2 and 3 are Compulsory.
2. Attempt any two from question number 4 to 6.

1	Choose the appropriate alternatives (10) True and False (6)	16
2	Short Notes( any 4 out of 6)	16
3	Practical Problem (On Unit No. 1)	16
4	Practical Problem	16
5	Practical Problem	16
6	Practical Problem	16



## M.Com. Part-II Semester-III

### Advanced Accountancy Paper VI (DSE-A-VI)

#### ((Income Tax: Computation of Total Income and Tax Liability))

After studying this course, the students shall be able:

1. To understand basic elements of computation and tax liability
2. To analyse various sources of income and their taxability
3. To know the deductions from income and their implication on taxability

Unit-I	<b>Income from Salary and Income from house property</b>	20 hours
Theory	Income from Salary: Features, Deductions, Specific Provisions: Taxable Allowances, Perquisites, PF Contribution, TDS, Determination of taxable salary Income from House Property: Features, Gross Annual Value, Net Annual Value, Deductions, Multiple house properties, Determination of taxable income from house property.	
Practical	Visit any individual/salaried person and calculate his taxable salary and house property income.	
Unit-II	<b>Income Business/Profession:</b>	15 hours
Theory	Income from Business/Profession : Features of Business / Profession, Permissible Deductions of Business/Profession Expenses, Specific Provisions for determination of taxable income from business of Individual, Partnership firm and Company.	
Practical	Visit any business organisation and study the computation of income from business/profession.	
Unit-III	<b>Capital Gain and Income from Other Sources:</b>	10 hours
Theory	A) Capital Gain: Meaning, Long term and Short term Capital Gain, Deductions for calculating capital gain, Exemptions from Capital Gain B) Income from Other Sources: Meaning, Features, Computation of Taxable Income from Other Sources	
Practical	Visit any individual and determine his/her income from capital gain as well as other sources	
Unit-IV	<b>Computation of Total Income and Tax Liability:</b>	15 hours
Theory	Deductions applicable to the Assesses, Determination of Tax Liability in case of individual, partnership firms and companies. Clubbing of income, set of losses, carry forward of losses. Computation of total income and tax liability	
Practical	Calculate total income and tax liability of an individual	

#### Reference Books:

1. Singhanian, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
2. Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3. Singhanian, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4. Sury, M.M. : Goods and Services Tax in India,
5. Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6. Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
7. Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
8. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

**Journals**

1. Journal of Accounting and Taxation :The Academic Journals
2. The Chartered Accountant : The Institute of Chartered Accountants of India

**Shivaji University, Kolhapur**  
**Nature of Question Paper**  
**M. Com (NEP) from 2023-24**  
**Advanced Accountancy Paper-VI**

**Time – 3 hours**

**Total Mark – 80**

**Instruction:**

**3. Question Number 1,2 and 3 are Compulsory.**

**4. Attempt any two from question number 4 to 6.**

1	Choose the appropriate alternatives (10) True and False (6)	16
2	Short Notes( any 4 out of 6)	16
3	Practical Problem (On Unit No. 1)	16
4	Practical Problem	16
5	Practical Problem	16
6	Practical Problem	16

## M.Com. Part-II Semester-IV

### Advanced Accountancy Paper VII (Cost Accounting) (DSE-A-VII)

4 Credits

#### Course Outcomes:

1. Students will acquire the knowledge of elements of cost and cost sheet.
2. Students will acquaint the knowledge and skill to prepare job cost sheet and contract account.
3. Students will explain the costing process for processing units and service organizations.
4. Students will understand to reconcile the cost and financial accounts.

	Course Content	
<b>Unit-I:</b>	<b>Introduction and Elements of Cost:</b>	<b>(15 hours)</b>
Theory	a) Meaning, scope, objectives and advantages of cost accounting b) Elements of Cost – Material Cost, Labour Cost and Overheads; Classification of cost, cost unit, cost centre, preparation of cost sheet and quotation.	
Practical	a) Group discussion can be conducted in the classroom on the contents of Unit-I b) Collect cost data from any organization and prepare cost sheet	
<b>Unit-II:</b>	<b>Job Costing and Contract Costing:</b>	<b>(15 hours)</b>
Theory	A) Job Costing – Job Costing and Unit Costing: Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet. B) Contract Costing- Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account	
Practical	a) Collect cost data from organization which are working on job contract basis and prepare job cost sheet b) Collect cost data from any contractor and prepare contract account for a single contract	
<b>Unit-III:</b>	<b>Process Costing and Service Costing:</b>	<b>(20 hours)</b>
Theory	A) Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products. B) Service Costing : Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry	
Practical	a) Visit any processing unit and prepare Process Accounts b) Visit any service organization and determine service cost.	
Theory	a) Unit IV- Reconciliation of cost and financial accounts. b) Preparation of statement of reconciliation of cost and financial accounts.	<b>(10 hours)</b>
Practical	Collect cost and financial data from any organization and prepare statement of reconciliation of cost and financial accounts.	

**Reference Books**

1. Cost accounting – B.K.Bhar
2. Cost accounting – Jain and Narang
3. Cost accounting – S N Maheshwari
4. Cost accounting (Problems & Solutions) – Khanna, Pandey, Arora & Ahuja
5. Cost accounting – Shukla, Grewal & Gupta

### **Nature of Question Paper**

M.Com. Part-II (Semester-IV) Advanced Accountancy Paper-VII (Cost Accounting)  
(Course Code: DSE-A-VII)

#### **Instructions:**

1. Question No.1, Q. No. 2 and Q. No.3 are Compulsory.
2. Attempt any Two Questions from Q. No.4 to 6.

Q. No.1. a) Choose correct Alternative	10 Marks
b) State True or False	6 Marks
Q. No.2.(A) Broad Question	8 Marks
(B) Broad Question	8 Marks

OR

Short Notes (Any Four out of Six)	16 Marks
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Q. No.3. Case Study/Problem	16 Marks
Q. No.4. Problem	16 Marks
Q. No.5. Problem	16 Marks
Q. No.6. Problem	16 Marks

## M.Com. Part-II Semester-IV

### (DSE-A-VIII): Advanced Accountancy Paper VIII (Contemporary Issues in Accounting)

4 Credits

Course Outcomes: students will acquire the knowledge of contemporary issues in accounting.

	Course Content	
<b>Unit-I:</b>	<b>Recent Developments in Accounting:</b>	<b>(15 hours)</b>
Theory	a) Concept, Scope and Significance of Forensic Accounting, b) Concept and Provisions of Corporate Social Responsibility c) Carbon Credit d) Concept of Segmental Reporting	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	
<b>Unit-II:</b>	<b>Inflation Accounting:</b>	<b>(15 hours)</b>
Theory	CPP Method, CAA Method and Hybrid Method, Preparation of Restated Income Statement and Balance Sheet	
Practical	Download the financial statements of any company and prepare restating financial statements.	
<b>Unit-III:</b>	<b>Economic Value Added:</b>	<b>(15 hours)</b>
Theory	Value Added Statement- Value Added Concept, Treatment of Certain Items, Advantages and Limitations of Value Added Statement and Preparation of Value Added Statement; Economic Value Added- Concept and Utility of EVA and Preparation of Statement Showing Computation of EVA.	
Practical	A) Collect data from any company and prepare Value added statement. B) Collect data from any company and prepare statements showing Economic Value Added.	
<b>Unit-IV:</b>	<b>Accounting for Financial Instruments:</b>	<b>(15 hours)</b>
Theory	Definitions, Methods of Trading, Margin, Option, Provisions in Accounting Standards 30,31 and 32- Recognition and Measurement, Presentation and Disclosure	
Practical	Download the annual report of any listed company and analyse contents with reference to AS-30, 31 & 32.	

#### Reference Books:

1. Corporate Accounting – Maheshwari and Maheshwari, Vikas Publications,
2. Advanced Accountancy – Shukla, Grewal, Gupta
3. Advanced Accountancy – Jain and Narang
4. Financial Management – Ravi M.Kishore
5. Financial Management – M.Y.Khan & P.K.Jain

### Nature of Question Paper

M.Com. ((CBCS) ) Part-II (Semester-IV)Advanced Accountancy Paper VIII (Contemporary Issues in Accounting)

Course Code: DSE-A-VIII

Discipline Specific Course (Introduced from June-2020)

Instructions

Time – 3 hours

Total Marks – 80

1. Question No.1, Q. No. 2 and Q. No.3 are Compulsory.

2. Attempt any Two Questions from Q. No.4 to 6.

Q.No.1	a) Choose Correct Alternative	(10 Marks)		
	b) State True or False	(6 Marks)	=	16 Marks
Q.No.2	A) Write Short Answers (Any 2 out of 3)			16 Marks
Q.No.3	Problem			16 Marks
Q.No.4	Problem			16 Marks
Q.No.5	Problem			16 Marks
Q.No.6	Problem			16 Marks

## M.Com. Part-II (Semester-III) : DSE-B-V

### Advanced Costing Paper No. V

After studying this course, the students shall be able:

1. To understand the techniques of costing for decision making
2. To analyse the cost for decision making with the help of marginal costing
3. To identify the standard costs and compare them with the actuals
4. To demonstrate the behaviour of cost drivers and its relevance

Unit	Contents :	No. of Hours
I	<b>Marginal Costing and CVP Analysis</b> Meaning of Marginal Cost, Contribution, Basic Equation of Marginal Costing, Cost Volume Profit Analysis, Profit Planning, Break Even Analysis, Decision Making with the help of Marginal Costing <b>Practical:</b> Visit any manufacturing enterprise and classify the costs based on variability and calculate break-even point Make graphical determination of break-even point	15
II	<b>Standard Costing and Variance Analysis :</b> Meaning and Features of Standard Cost, Setting of Standards, Types of Standards, Meaning of Standard Costing, Concept of Variance Analysis, Material, Labour and Overhead Variances <b>Practical:</b> Prepare power point presentation on different aspects of Standard Costing	15
III	<b>Activity Based Costing</b> Meaning and Nature of Activity Based Costing, Concept of Cost Drivers, Preparation of Cost Statement, Income Statement on the basis of Activity Based Costing as well as Absorption Costing <b>Practical :</b> Assignments or problems on Activity Based Costing.	15
IV	<b>Uniform Costing :</b> Meaning of Uniform Costing, Features, Advantages and Limitations of Uniform Costing, Uniform Costing and Interfirm Comparison, Prerequisites of Uniform Costing <b>Practical :</b> Group Discussion on various aspects of 'Uniform Costing and Interfirm Comparison'	15

#### Reference Books:

1. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
2. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
5. Cost Accounting – Theory and Practice: Palniaappan and Hariharan International Publishing House
6. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Cost Accounting : Jawahar Lal, Tata McGraw Hill
8. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
9. Cost Management : Ravi M Kishore, Taxmann Publications
10. Principles and Practice of Cost Accounting : Bhattacharya A K , Prentice Hall (I) Publishers

#### Journals

1. Management Accountant : The Institute of Cost and Management Accountants of India
2. Advances in Management Accounting : Emerald Publishing



Shivaji University, Kolhapur  
Nature of Question Paper  
**Advanced Costing Paper No. V**  
M.Com. II (DSE-B-V)

Marks: 80

Duration: 3 hours.

Instructions:

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6.

a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q. 2. Case Study/Problem	(16)
Q. 3. Short Notes (any 4 out of 6)	(16)
Q. 4. Long answer question/practical problem	(16)
Q. 5. Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

## M.Com. Part-II (Semester-III)

### Advanced Costing (Cost Accounting Record and Cost Audit) Paper No. VI (DSE-B-VI)

After studying this course, the students shall be able:

1. To understand the concept and applications of Cost Accounting Standards
2. To know various cost ledgers and statements
3. To know the integrated and non integrated accounts
4. To understand the reporting requirements under Cost Audit

Unit	Contents	No. of Hours
Unit-I	<b>Introduction to Cost Accounting Standards:</b>	15 hours
	Preface to Cost Accounting Standards; Objectives and Functions of Accounting Standards Board; List of Cost Accounting Standards (CAS 1 to CAS 24), Scope of Cost Accounting Standards.	
	Paper Presentation on Objectives/Scope of Cost Accounting Standards	
Unit-II	<b>Cost Ledgers and Statements:</b>	15 hours
Theory	Cost Accounting Records, Cost Ledgers, Cost Statement, Concept of Cost Accumulation, Accountant's Role, Cost Data Collection	
Practical	Visit any business unit and understand the cost ledgers and statements	
Unit-III	<b>Non-Integrated and Integrated Accounts:</b>	15
Theory	Non-Integrated Accounts-Concept, Ledgers to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained; Integrated Accounts-Concept, Features, Advantages and Disadvantages, Pre-requisites of Integrated Accounting System, Accounting Entries.	
Practical	Paper Presentation on Integrated and Non Integrated Accounts.	
Unit-IV	<b>Cost Audit:</b>	15
Theory	Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act, 2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualification of Cost Auditor, Introduction to Companies (Cost Records and Audit) Rules, 2014, Management Reporting under Cost Audit.	
Practical	Study Cost Audit Report of any organisation and understand the Reporting Requirements.	

#### Reference Books:

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing

6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer BookDepot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4<sup>th</sup> Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountantsof India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India(Final Course)

**Journals:**

1. Management Accountant: The Institute of Cost and Management Accountants of India
2. The Chartered Accountant: The Institute of Chartered Accountants of India
3. Advances in Management Accounting: Emerald Publishing

**Nature of Question Paper**

M.Com. Part-II (Semester-III)

Advanced Costing Paper No VI

(Cost Accounting Record and Cost Audit)

(DSE-B-VI)

Marks: 80 Duration: 3 hours.

**Instructions**

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6

Q. 1 a. Choose the appropriate alternative True or false	10 Marks 06 Marks	16 Marks
Q.2 Case Study/Problem		16 Marks
Q.3 Short Notes (any 4 out of 6)		16 Marks
Q.4 Long answer question/practical problem		16 Marks
Q.5 Long answer question/practical problem		16 Marks
Q. 6. a. Short answer question/ problem	08 Marks	16 Marks
b. Short answer question/ Problem	08 Marks	

**M.Com. ((CBCS) ) Part-II (Semester-IV) Paper-VII**

**DSE-B-VII Advanced Costing**

**(Cost Analysis and Decision Making)**

4 Credits

**Course Outcomes**

After studying this course, the students shall be able:

1. To understand the use of cost in different areas of decision making
2. To analyse the use of cost in pricing decisions
3. To understand the concept of transfer pricing and its applications
4. To demonstrate the application of relevant information in decision making

<b>Unit-I</b>	<b>Areas of Decisions Making:</b>	<b>15 hours</b>
	Pricing of Product, Inventory Control, Location of Plant, Own or Lease, Sale or Scrap, Retain or Replace, Repair or Renovate, Sale of Further Process, Change V/s Status Quo; Product Decisions-Product Development Decision, Product Policy and Product Distribution Decision; Marketing Decisions.	
	Visit any business unit and understand the process of decision making in respect of any one decision area mentioned above.	
<b>Unit-II</b>	<b>Pricing Decisions:</b>	<b>15 hours</b>
Theory	Pricing of Finished Product-Cost Plus Pricing, Rate of Return Pricing, Variable Cost Pricing, Competitive Pricing, Incremental Pricing; Theory of Price, Pricing Policy, Principles of Product Pricing, Pricing Strategies-Market Entry Strategies, Price Discounts and Differentials, Price Discrimination and Geographic Pricing Strategies; Pareto Analysis-Usefulness and Application of Pareto Analysis.	
Practice	Study the pricing policy of finished product in any business unit and prepare the report.	
<b>Unit-III</b>	<b>Relevant Information and Decision Making:</b>	<b>15 hours</b>
Theory	Use of Cost in Decision Making- Cost Plus Pricing, Relevant Cost, Differential Cost; Export or Local Sale, Shut Down or Continue, Expand or Contract. Product Mix Decision, Make or Buy- Insourcing V/s Outsourcing, Results for Outsourcing, Relevant Quantitative Factors and Relevant Qualitative Factors	
Practical	Analyse the use of relevant information by visiting any local firm and elaborate its use in pricing.	
<b>Unit-IV</b>	<b>Transfer Pricing:</b>	<b>15 hours</b>
Theory	Concept of Transfer Pricing, Objectives and Requisites of a Sound Transfer Pricing System, Methods of Transfer Pricing-Market Based, Cost Based, Negotiated Transfer Pricing, Dual Prices, Setting Transfer Prices in different situations, Disadvantages of Transfer Pricing, Divisional Performance Measurement	
Practical	Presentation on transfer pricing and divisional performance measurement	

**Reference Books:**

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers

5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4<sup>th</sup> Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Material of the Institute of Cost and Management Accountants of India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

**Journals:**

1. Management Accountant: The Institute of Cost and Management Accountants of India
2. The Chartered Accountant: The Institute of Chartered Accountants of India
3. Advances in Management Accounting: Emerald Publishing

**Nature of Question Paper**

M.Com. Part-II (Semester-IV) Advanced  
 Costing Paper-VII (Cost Analysis and Decision Making)  
 (DSE-B-VII)

Marks: 80 Duration: 3 hours.

**Instructions**

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6.

Q. 1		16 Marks
a. Choose the appropriate alternative	10 Marks	
b. True or false	06 Marks	
Q.2 Case Study/Problem		16 Marks
Q.3 Short Notes (any 4 out of 6)		16 Marks
Q.4 Long answer question/practical problem		16 Marks
Q.5 Long answer question/practical problem		16 Marks
Q. 6.		16 Marks
a.	Short answer question/ problem	08 Marks
b.	Short answer question/ Problem	08 Marks

**M.Com. Part-II (Semester-IV) Paper-VIII :**

**DSE-B-VIII Advanced Costing(Contemporary Issues in Cost Accounting)  
(DSE-B-VIII)**

4 credits

**Course Outcomes**

After studying this course, the students shall be able:

1. To understand the concept of Cost Management
2. To know the concepts of Balanced Scorecard, JIT, MRP, ERP and Value Chain
3. To know the concepts of Responsibility Accounting and Performance Evaluation
4. To demonstrate the measures of Performance Evaluation for Strategic Management

<b>Unit-I</b>	<b>Strategic Cost Management:</b>	<b>15 hours</b>
Theory	Concept of Cost Management; Target Costing-Definition, Principles, Benefits, Steps for Implementation and Problems in Implementation; Life Cycle Costing- Definition of Life Cycle and Life Cycle Costing, Rationale and Evaluation of Life Cycle Costing; Kaizen Costing- Definition, Benefits and Concerns, Comparison with Traditional Costing	
Practical	Write and assignment on Target Costing or Life Cycle Costing or Kaizen Costing	
<b>Unit-II</b>	<b>Responsibility Accounting, Performance Evaluation:</b>	<b>15 hours</b>
Theory	Concept of Responsibility Accounting, Types of Responsibility Centres, Performance Evaluation, Financial and Non-Financial Measures of Performance Measurement	
Practical	Write a Case Study on Performance Evaluation or Transfer Pricing	
<b>Unit-III</b>	<b>Balanced Scorecard:</b>	<b>15 hours</b>
Theory	Concept of Balanced Scorecard, Four Perspectives of BSC (Financial, Customer, Internal Business Process, Learning and Growth), Characteristics, Benefits and Challenges of the Balanced Scorecard, BSC as a tool for Strategic Management	
Practical	Analyse the four perspectives of Balanced Scorecard for any commercial organisation to understand the concept	
<b>Unit-IV</b>	<b>JIT, MRP, ERP and Value Chain Analysis:</b>	<b>15 hours</b>
Theory	Concept of Just in Time System, Impact and Performance Measurement in JIT, Backflushing in JIT, Concept of Material Requirement Planning, Purpose and Data Requirement of MRP, Concept of Enterprise Resource Planning, Features, Benefits of	

**Reference Books:**

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot

7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4<sup>th</sup> Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasisht, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Material of the Institute of Cost and Management Accountants of India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India(Final Course)

#### **Journals:**

1. Management Accountant: The Institute of Cost and Management Accountants of India
2. The Chartered Accountant: The Institute of Chartered Accountants of India
3. Advances in Management Accounting: Emerald Publishing

#### **Nature of Question Paper**

M.Com. Part-II (Semester-IV) Advanced Costing Paper-VIII  
(Contemporary Issues in Cost Accounting) Course Code: DSE-B-VIII

Marks: 80 Duration: 3 hours.

#### **Instructions**

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6.

Q. 1		16 Marks
a. Choose the appropriate alternative	10 Marks	
b. True or false	06 Marks	
Case Study/Problem		16 Marks
Short Notes (any 4 out of 6)		16 Marks
Long answer question/practical problem	16 Marks	
Long answer question/practical problem		16 Marks
Q. 6.		16 Marks
a.	Short answer question/ problem	08 Marks
	Short answer question/ Problem	08 Marks



**M.Com II Semester III**  
**Taxation (Income Tax) Paper V**  
**(DSE-C-V)**

**Course Outcomes:**

After studying this course, the students shall be able:

1. To understand the basic concepts of customs duty and profession tax
2. To get insight about valuation, classification and exemption from customs duty
3. To understand the procedure of returns and assessment under Customs Act
4. To compute customs duty on imported products

Unit	Contents:	No. of Hours
I	<b>Introduction to Customs Duty:</b> Meaning of Customs Duty, Constitutional Provisions, Sources of customs law, levy of customs duty, customs duty non-leviable in certain cases, exemption from customs duty <b>Practical:</b> Write an assignment on the constitutional provisions of customs duty	15
II	<b>Valuation for Customs Duty:</b> Classification of imported/exported goods, valuation of imported/exported goods, Dates for determining rate of duty and tariff valuation, types of customs duty, Import and export procedure, Clearance for home consumption, Duty drawback <b>Practical:</b> Prepare a power point presentation on types of duty	15
III	<b>Profession Tax</b> Meaning, Rate, Significance of Profession Tax, Applicability of Profession Tax, Compliance of provisions in Profession Tax Act and assessment procedure <b>Practical:</b> Write an assignment on applicability of profession tax.	15
IV	<b>Returns and Assessment:</b> Various returns to be filed for customs duty as well as profession tax, Assessment procedure under Customs Act and Profession Tax Act. <b>Practical :</b> Visit any importer/exporter or service provider and understand the procedure of return filing of customs Arrange a guest lecture of a tax consultant on import/export procedure and duties	15

	<p style="text-align: center;">Nature of Question Paper Shivaji University, Kolhapur Taxation(Income Tax) Paper V M.Com. II Sem-III (DSE-C-V)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> <p>Q. 1 a. Choose the appropriate alternative (10)</p> <p style="padding-left: 40px;">b. True or false (6)</p> <p>Case Study/Problem (16)</p> <p style="padding-left: 40px;">Short Notes (any 4 out of 6) (16)</p> <p>Long answer question/practical problem (16)</p> <p>Long answer question/practical problem (16)</p> <p>Q. 6. a. Short answer question/ problem (8)</p> <p style="padding-left: 40px;">b. Short answer question/ Problem (8)</p> <p>*****</p>	
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**Reference Books:**

1. Direct Taxes : V.K. Singhania, Taxmann Publications
2. Direct Taxes : T.N. Manoharan, Snow White Publications
3. Indirect Taxes : V.S. Datey, S.Chand Publications
4. Business Taxation: : T S Reddy, Y H Reddy, Margham Publications
5. Taxation – Law and Practice : Balchandran, Thothadri, Prentice Hall India Publishers
6. Taxation Laws : Atal Kumar, Central Law Publications
7. Study Material (CA Final and IPCC) issued by Institute of Chartered Accountants of India
8. Income Tax Ready Reckoner : Dr. Vinod K. Singhania, Taxmann Publications

**Journals:**

The Chartered Accountant, The Institute of Chartered Accountants of India

Management Accountant, The Institute of Cost and Management Accountants of India

Indian Journal of Tax Law, National Law

**M.Com. Part-II (Semester-III)**  
**Taxation Paper-VI : (DSE-C-VI)**  
**(Income Tax: Computation of Total Income and Tax Liability)**

4 Credits

**Course Outcomes:**

After studying this course, the students shall be able:

1. To understand basic elements of computation and tax liability
2. To analyse various sources of income and their taxability
3. To know the deductions from income and their implication on taxability

Unit-I	<b>Income from Salary and Income from House Property</b>	20 hours
Theory	Income from Salary: Features, Deductions, Specific Provisions: Taxable Allowances, Perquisites, PF Contribution, TDS, Determination of taxable salary Income from House Property: Features, Gross Annual Value, Net Annual Value, Deductions, Multiple house properties, Determination of taxable income from house property.	
Practical	Visit any individual/salaried person and calculate his taxable salary and house property income.	
Unit-II	<b>Income Business/Profession:</b>	15 hours
Theory	Income from Business/Profession : Features of Business / Profession, Permissible Deductions of Business/Profession Expenses, Specific Provisions for determination of taxable income from business of Individual, Partnership firm and Company.	
Practical	Visit any business organisation and study the computation of income from business/profession.	
Unit-III	<b>Capital Gain and Income from Other Sources:</b>	10 hours
Theory	A) Capital Gain: Meaning, Long term and Short term Capital Gain, Deductions for calculating capital gain, Exemptions from Capital Gain B) Income from Other Sources: Meaning, Features, Computation of Taxable Income from Other Sources	
Practical	Visit any individual and determine his/her income from capital gain as well as other sources	
Unit-IV	<b>Computation of Tax Liability:</b>	15 hours
Theory	Deductions applicable to the Assesses, Determination of Tax Liability in case of Individuals, Partnership Firms, Companies, Application of provisions of Clubbing of Income, Set off of Losses, Carry Forward of Losses for determining total taxable income and tax liability	
Practical	Calculate total income and the tax liability of an individual with salary/business income	

**Reference Books:**

1. Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
2. Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
3. Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
4. Sury, M.M. : Goods and Services Tax in India,

5. Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
6. Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
7. Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
8. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

#### **Journals**

1. Journal of Accounting and Taxation :The Academic Journals
2. The Chartered Accountant : The Institute of Chartered Accountants of India

Nature of Question Paper  
M.Com. Part-II (Semester-III)  
Taxation Paper-VI  
(DSE-C-VI)

(Income Tax: Computation of Total Income and Tax Liability)

Marks: 80 Duration: 3 hours.

#### **Instructions:**

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6

Q. 1		16 Marks
a. Choose the appropriate alternative	10 Marks	
b. True or false	06 Marks	
Q. 2. Case Study/Problem		16 Marks
Q. 3. Short Notes (any 4 out of 6)		16 Marks
Q. 4. Long answer question/practical problem		16 Marks
Q. 5. Long answer question/practical problem		16 Marks
Q. 6.		16 Marks
a) Short answer question/ problem	08 Marks	
b) Short answer question/ Problem	08 Marks	

## M.Com. Part-II(Semester-III) Paper

### VII:DSE-C-VII Taxation(GST Paper I)

4 Credits

#### Course Outcomes

After studying this course, the students shall be able:

1. To understand the concept of Goods and Services Tax
2. To know the procedure of Registration under GST
3. To identify the activities taxable under GST
4. To know the concept of Charge of GST

<b>Unit-I</b>	<b>Introduction to GST:</b>	<b>15hours</b>
Theory	Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions	
Practical	Poster presentation on Introduction on GST	
<b>Unit-II</b>	<b>Registration:</b>	<b>15hours</b>
Theory	Persons liable for Registration under GST, Compulsory Registration, Persons not liable for Registration under GST, Procedure of Registrations, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration	
Practical	Poster Presentation on Registration under GST	
<b>Unit-III</b>	<b>Supply Under GST:</b>	<b>15hours</b>
Theory	Concept of Supply in Consideration of business, Import of Services with Consideration, Supply without Consideration, Activities treated as Supply of Goods or Supply of Services, Activities neither treated as Supply of Goods nor Supply of Services, Composite and Mix Supplies, Time and Value of Supply	
Practical	Identify transaction which will amount to supply of goods or supply of services and list at least 5 such activities.	
<b>Unit-IV</b>	<b>Charge of GST:</b>	<b>15hours</b>
Theory	Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST	
Practical	Visit any service provider and identify the services on which tax is payable under reverse charge mechanism.	

#### Reference Books:

- 1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi

- 2) Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
- 3) Singhanian, Monica: Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

### **Journals**

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India

### **Nature of Question Paper**

M.Com. Part-II (Semester III) Taxation  
Paper-VII (GST Paper I)  
Course Code: DSE-C-VII

**Marks: 80**

**Duration: 3 hours**

### **Instructions:**

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6.

a. Choose the appropriate alternative 10 Marks		16 Marks
b. True or false 06 Marks		
Q. 2 Case Study/Problem		16 Marks
Q. 3 Short Notes (any 4 out of 6)		16 Marks
Q. 4 Long answer question/practical problem		16 Marks
Q. 5 Long answer question/practical problem		16 Marks
Q. 6.		16 Marks
a. Short answer question/problem	08 Marks	
b. Short answer question/Problem	08 Marks	

## M.Com. Part-II (Semester-IV)

### Taxation Paper-VIII: DSE-C-VIII (GST Paper II)

#### Course Outcomes:

After studying this course, the student shall be able to:

1. To understand the concept of Input Tax Credit under GST
2. To understand the exemptions from GST
3. To know the significance of Invoices, Debit and Credit Notes

To demonstrate the procedure of payment of GST and filing returns of GST

<b>Unit-I</b>	<b>Input Tax Credit:</b>	<b>15 hours</b>
Theory	Meaning and Definition, Eligibility and Conditions for taking Input Tax Credit, Apportionment and Blocked Credit, Availability of Credit in Special Circumstances, Utilisation of Input Tax Credit	
Practical	Visit any GST Assessee and understand how he/she availed and utilised ITC	
<b>Unit-II</b>	<b>Exemptions from GST:</b>	<b>15 hours</b>
Theory	Power to Grant Exemption from GST, Relevant Provisions of Section 11 of the CGST Act and Section 6 of the IGST Act, Goods Exempt from GST, Services Exempt from GST	
Practical	Presentation on Exempted Goods & Service under GST	
<b>Unit-III</b>	<b>Tax Invoice, Debit and Credit Notes:</b>	<b>15 hours</b>
Theory	Meaning and Proforma of Tax Invoice, Debit Notes, Credit Notes; Prohibition of Unauthorised Collection of Tax; Amount of Tax to be Indicated on Tax Invoice and other documents.	
Practical	Study and fill up the proforma of Tax invoice, Debit note and Credit note of a trader	
<b>Unit-IV</b>	<b>Payment of Tax and Returns:</b>	<b>15 hours</b>
Theory	Electronic Cash and Credit Ledger, Electronic Liability Register, Interest on Delayed Payment of Tax, Furnishing the details of Outward and Inward Supplies, Procedure of Filing Return under GST, Claim of ITC, Annual Return, Final Return, Default in Furnishing Return.	
Practical	Visit office of any GST practitioner and understand the procedure of payment of GST and filing of GST	



### Reference Books:

1. Singhanian, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi
3. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
4. Singhanian, Monica: Students' Guide to Income Tax and GST, Taxmann, New Delhi
5. Sury, M.M.: Goods and Services Tax in India,
6. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
7. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
8. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,  
The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

### Journals

1. Journal of Accounting and Taxation: The Academic Journals
2. The Chartered Accountant: The Institute of Chartered Accountants of India

## Nature of Question Paper

**M.Com. Part-II (Semester-IV)**  
**Taxation Paper-VIII (GST Paper II)**  
**Course Code: DSC-C-VIII**

Marks: 80

Duration: 3 hour

### Instructions:

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6.

a. Choose the appropriate alternative 10 Marks	16 Marks
b. True or false 06 Marks	
Q. 2. Case Study/Problem	16 Marks
Q. 3. Short Notes (any 4 out of 6)	16 Marks
Q. 4. Long answer question/practical problems	16 Marks
Q. 5. Long answer question/practical problem	16 Marks
Q. 6.	16 Marks
a. Short answer question/problem	08 Marks
b. Short answer question/Problem	08 Marks

**Shivaji University, Kolhapur**  
**M.Com. II (Semester-III & IV) NEP**  
**Paper-V: Advanced Banking and Financial System**  
**(Law and Practice of Banking in India)**  
Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Explain bank licensing and banking operations
2. Understand the legal aspects of banking operations
3. Apply the knowledge of legal provisions for banking services
4. Understand legal provisions for customer services and banking frauds

**Marks 100**

**Credits 4**

<b>Unit No.</b>	<b>Unit Name</b>	<b>Periods</b>
<b>1</b>	<b>Bank Licensing and Banking Operations</b> New Bank Licensing Policy, 2013 Licensing and Operations of Foreign Banks and Local Area Banks Licensing and Operations of Small Finance Banks and Payment Banks Licensing and Operations of Branches, Extension Counters and ATMs	15
<b>2</b>	<b>Legal Aspects of Banking Operations</b> Legal Provisions for NRE, NRO and FCNR Bank Accounts Currency Management - Provisions under Section 22 of the RBI Act Charging Securities - Lien, Pledge, Mortgage and Hypothecation Precautions to be taken while Creation of Charge, Mortgage and Hypothecation	15
<b>3</b>	<b>Legal Provisions for Banking Services</b> Legal Provisions relating to Banker-Customer Relationship Paying and Collecting Banker - Responsibilities and Obligations Laws and regulations relating to Bill Finance and Letter of Credit (LC) Provisions under Cheque Truncation System (CTS) Scheme	15
<b>4</b>	<b>Legal Provisions for Customer Services and Banking Frauds</b> The Banking Companies (Nomination) Rules, 1985 & Recent Amendments Disclosures and Privacy of Information in Banking sector Code of Bank's Commitment to Customers and BCSBI Banking Frauds- Classification and Reporting of Fraud to RBI	15

**References :**

1. Arora and Kalra (1999), "All India Banking Law Digest, (1995-1999), Delhi Law House
2. IIBF(2007), "Laws of Co-operative Banking", Macmillan India Ltd.,
3. M.L. Tannan, Tannan's Banking Law and Practice in India (Eighth Edition-2008), India Law House, New Delhi, 2 volumes
4. M.L. Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company, Nagpur
5. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
6. Tannan (2001), "Banking Law & Practice in India" 20/e (Stud. ed), Delhi Law House
7. The Institute of Company Secretaries of India (2014) Banking – Law & Practice  
<https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
8. The Institute of Company Secretaries of India (2018) Banking – Law & Practice  
[https://www.icsi.edu/media/webmodules/BANKING\\_LAW\\_AND\\_PRACTISE\\_30112018.pdf](https://www.icsi.edu/media/webmodules/BANKING_LAW_AND_PRACTISE_30112018.pdf)
9. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, 2003)

**Shivaji University, Kolhapur****M.Com. II (Semester-III & IV) NEP****Paper-VI: Advanced Banking and Financial System****(Central Banking in India)**

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand Regulatory Framework for RBI
2. Explain the functioning of RBI
3. Interpret different policies and provisions made by RBI

**Marks 100****Credits 4**

<b>Unit No.</b>	<b>Unit Name</b>	<b>Periods</b>
<b>1</b>	<b>Introduction to Central banking</b> Evolution of Central Banking in India Organizational Structure and Departments in RBI Important Provisions in RBI Act 1934 and Recent Amendments RBI's Autonomy and Recent Issues	<b>15</b>
<b>2</b>	<b>Currency Management System</b> Functioning of Currency Management Department of RBI Security features of New Gandhi Series Currency Notes Facility for Exchange of Notes and Coins-Amendment of Note	<b>15</b>

	Refund Rules, 2009 2.4 Issue of Counterfeit Currency Notes in India	
<b>3</b>	<b>RBI's Policy Measures</b> RBI's Charter of Customer Rights Repo and Reverse Repo - Process and Effects Priority Sector Lending Scheme of RBI and Its Importance Rationalisation of Branch Authorisation Policy	15
<b>4</b>	<b>RBI's Recent Committees on Banking Sector Development</b> Report of the Working Group on Digital Lending including Lending through Online Platforms and Mobile Apps (2021) Report of the Committee to Review the Working of Asset Reconstruction Companies (2021) Report of the Internal Working Group to Review Agricultural Credit (2019) Report of the Task Force on the Development of Secondary Market for Corporate Loans (2019)	15

### References :

- Counterfeit Currency Notes in India [https://www.rbi.org.in/scripts/FS\\_Notification.aspx?Id=11610&fn=2753&Mode=0](https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11610&fn=2753&Mode=0)
- Expert Committee on Micro, Small and Medium Enterprises- <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=924>
- Facility for Exchange of Notes and Coins- [https://www.rbi.org.in/scripts/FS\\_Notification.aspx?Id=11611&fn=2753&Mode=0](https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11611&fn=2753&Mode=0)
- Indian Coinage Act, 2011- <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/COIN281114.pdf>
- Minimum Standards for a Currency Chest - [https://www.rbi.org.in/scripts/FS\\_Notification.aspx?Id=11532&fn=2753&Mode=0](https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11532&fn=2753&Mode=0)
- Rakesh Mohan (2006), Evolution of Central Banking in India, <http://rakeshmohan.com/docs/RBIBulletinJune2006-1.pdf>
- Report of the High Level Task Force on Public Credit Registry for India- <https://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=895>
- Report of the Internal Working Group on Rationalisation of Branch Authorisation Policy - <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=854>
- Report of the Internal Working Group to Review Agricultural Credit- <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=942>
- Report of the Inter-Regulatory Working Group on FinTech and Digital Banking - <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=892>

11. Reserve Bank of India (2005b): (History of) Reserve Bank of India (3 volumes), Mumbai: Reserve Bank of India
12. Reserve Bank of India (Note Refund) Rules, 2009  
<https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
13. Reserve Bank of India (Note Refund) Rules, 2009-  
<https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
14. Security features of Indian banknotes- <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
15. Security features of New Gandhi Series Currency Notes-  
[https://www.rbi.org.in/scripts/FS\\_PressRelease.aspx?fn=2753](https://www.rbi.org.in/scripts/FS_PressRelease.aspx?fn=2753)
16. Storage of Notes and Coins -  
[https://www.rbi.org.in/scripts/FS\\_Notification.aspx?Id=11487&fn=2753&Mode=0](https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11487&fn=2753&Mode=0)

## Shivaji University, Kolhapur

**M.Com. II (Semester-III & IV) NEP**

**Paper-VII: Advanced Banking and Financial System**

**(Electronic Banking Services)**

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand Electronic Banking Services
2. Make use of the Electronic Banking Services
3. Understand policies and provisions made regarding Electronic Banking Services

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Introduction to E-Banking</b> Meaning and Nature of E-Banking System Applications of ICT in Banking Sector - Advantages & Disadvantages Core Banking System - Nature, Mechanism and Facilities Use of Artificial Intelligence in Banking Sector	15
<b>2</b>	<b>Electronic Delivery Channels</b> Web Based Banking - Internet Banking Services Features and Facilities of ATM POS- Meaning, Nature, Functioning and Advantages Credit Card- Meaning, Nature, Facilities and Precautions to be taken	15
<b>3</b>	<b>Payment and Settlement System</b> MICR Cheque - Meaning, Features & CTS Standard for MICR Cheque Cheque Truncation System - Parties- Grid- Inward & Outward Clearing	15

	Electronic Clearing Services - ECS-Debit and ECS- Credit Electronic payment System - Nature and Process of NEFT, RTGC and SWIFT	
<b>4</b>	<b>Recent Electronic Banking Services</b> Mobile Banking- Meaning, Features and Mobile Banking Apps IMPS- Meaning, Features, Services and Process Flow Bharat Bill Payment Services- Meaning, Features, Services NPCI Products - Contactless card, NETC, *99#, AePS and NACH	15

### References

1. Mahmood Shah, Steve Clarke (2009). E-banking Management: Issues, Solutions, and Strategies, IGI Global.
2. SCN Education B.V.(2001). Electronic Banking: The Ultimate Guide to Business and Technology of Online Banking, Springer Science & Business Media.
3. IIBF (2017) Security in Electronic Banking, Macmillan Publishers India Private Limited.
4. IIBF (2017) Introduction to Electronic Banking, Macmillan Publishers India Private Limited.
5. Lawmann's (2017) Electronic Banking Frauds, Kamal Publishers, New Delhi
6. IIBF (2018), Information Technology, Data Communications and Electronic Banking, Macmillan Publishers India Private Limited.
7. IIBF (2018), Design, Development and Implementation of Information Systems, Macmillan Publishers India Private Limited.
8. Asifulla A (2016). Introduction to Electronic Banking, Educreation Publications New Delhi
9. IIBF (2018) Information System for Banks, Taxmann Publications Pvt. Ltd.
10. IIBF (2018) Digital banking, Taxmann Publications Pvt. Ltd.
11. IIBF (2016) IT Security, Taxmann Publications Pvt. Ltd.
12. [www.npci.org.in](http://www.npci.org.in)
13. [www.idrft.org.in](http://www.idrft.org.in)

## Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VIII: Advanced Banking and Financial System

(Recent Trends in Indian Banking)

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand Recent Trends in Indian Banking

2. Explain the relevance of Recent Trends in Indian Banking		
3. Interpret different recent policies and provisions		
<b>Marks 100</b>		<b>Credits 4</b>
<b>Unit No.</b>	<b>Unit Name</b>	<b>Periods</b>
<b>1</b>	<b>Recent Banking Policies in India</b> Bank Board Bureau - Objectives, Organization and Functions Differential Insurance Premium: Policy Guidelines- Report of the Committee on Capacity Building in Banks & Non-Banks FDI in Banking Sector- Provisions	15
<b>2</b>	<b>Recent Banking Policies for Social Development</b> Priority Sector Lending Scheme - Recent Amendments MUDRA Scheme: Objectives, Salient Features and Recent Issues Financial Inclusion - Meaning and Policy Initiatives Micro Finance Institutions - Meaning, Policy Initiatives and Importance	15
<b>3</b>	<b>Strengthening Banking System</b> Basel - I, II & III- Objectives and Provisions Prudential Regulations and Assets Classification Norms of RBI Prompt Corrective Action- Meaning, Nature and Actions Bank Mergers - Meaning, Types, Advantages and Disadvantages	15
<b>4</b>	<b>Recent Banking Business</b> Islamic Banking System - Origin, Concept and Nature Financial Resolution and Deposit Insurance Bill, 2017 Domestic Systemically Important Banks-Concept and Provisions Lead Bank Scheme (Revised) 2017	15
<b>References :</b> <ol style="list-style-type: none"> <li>1. Abdul A. Raheem (2013). Islamic Banking: Principles, Practices and Performance, New Century Publications,</li> <li>2. Domestic Systemically Important Banks-<a href="https://www.rbi.org.in/scripts/bs_viewcontent.aspx?Id=2861">https://www.rbi.org.in/scripts/bs_viewcontent.aspx?Id=2861</a></li> <li>3. Domestic Systemically Important Banks- <a href="https://www.rbi.org.in/Scripts/FS_PressRelease.aspx?prid=46553&amp;fn=2745">https://www.rbi.org.in/Scripts/FS_PressRelease.aspx?prid=46553&amp;fn=2745</a></li> <li>4. Financial Resolution and Deposit Insurance Bill, 2017- <a href="https://dea.gov.in/sites/default/files/FRDI%20Bill-27092016_1.pdf">https://dea.gov.in/sites/default/files/FRDI%20Bill-27092016_1.pdf</a></li> <li>5. Kabir Hassan, Mervyn Lewis (2009) Handbook of Islamic Banking, Edward Elgar Publishing.</li> <li>6. Kamal Ghosh Ray (2010) Mergers and Acquisitions: Strategy, Valuation and Integration, PHI Learning Pvt. Ltd.</li> <li>7. Lead Bank Scheme 2017- <a href="https://m.rbi.org.in/Scripts/BS_ViewMasterCirculars.aspx?Id=11033&amp;Mode=0">https://m.rbi.org.in/Scripts/BS_ViewMasterCirculars.aspx?Id=11033&amp;Mode=0</a></li> <li>8. Mohamed Ariff, Munawar Iqbal (2011) The Foundations of Islamic Banking: Theory, Practice and</li> </ol>		

Education, Edward Elgar Publishing.

9. Mohan Prasad Shrivastava (2007) Banking Reforms and Globalisation, APH Publishing.
10. Mondher Bellalah (2014), On Islamic Banking, Performance and Financial Innovations, Cambridge Scholars Publishing.
11. Priority Sector Lending (PSL)- [https://www.rbi.org.in/Scripts/BS\\_ViewMasDirections.aspx?id=10497](https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=10497)
12. Priority Sector Lending (PSL)- <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11692&Mode=0>
13. Rajesh Kumar (2011) Mergers and Acquisitions: Text & Cases , Tata McGraw-Hill Education.
14. S. Gurusamy (2011) Banking In The New Millennium: Issues, Challenges & Strategies, Kanishka Publishers
15. Bank Board Bureau - <http://www.banksboardbureau.org.in/>
16. Differential Insurance Premium - RBI [www.rbi.org.in](http://www.rbi.org.in)

**Shivaji University, Kolhapur**  
**Nature of Question Paper for M.Com. (NEP)**

**Marks: 80**

**Duration: 3 hours.**

Instructions:

1. Question number 1, 2 and 3 are compulsory
2. Attempt any two questions from question number 4 to 6.

Q.1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q.6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

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<b>Paper-V : DSE - E – V</b>	<b>Business Administration Paper V (Functional Areas of Management : Marketing and Finance)</b>	
Course Outcomes:	1. Ability to understanding concept of marketing and finance. 2. Applicability of various tools and techniques of marketing and financial management for business success. 3. Analyze the opinions and data collected from small samples.	
Sr.No.	Name of the unit	No. of lectures
Unit No.1	Marketing Management: Meaning, Definition, Nature, Scope, Functions and Importance of marketing Management, Difference between selling and marketing, Marketing environment, Marketing planning, Factors affecting consumer behavior, Market segmentation, Targeting and positioning, Marketing Mix, 4p's of Marketing, Marketing Information System 15 Practical No.1 Visit a business unit nearby and study the marketing system of the unit . Planning, Segment they target , Marketing Mix they offer in detail . Prepare a report and submit.	15
Practical No.1	Visit a business unit nearby and study the marketing system of the unit . Planning, Segment they target , Marketing Mix they offer in detail . Prepare a report and submit. 15	
Unit No.2	Issues and Development in Marketing: Concept of	15

	CRM and its application, Direct Marketing-Tools used , Retailing, Service Marketing, B2B Marketing , Ethical and legal aspects of marketing, Digital Marketing, Green Marketing, Online Marketing.	
Practical No.2	Meet minimum 30 people around your residence , take survey on awareness of contemporary marketing issues . Experience of sample on on-line marketing, social marketing , Prepare a survey report and submit. 15	
Unit No.3	Financial management: Meaning, Definition, Nature, Scope, Functions and Importance of financial Management, Financial Planning, Cost of Capital, Capital Budgeting, Lease Finance, Hire Purchase, Working Capital Management –Ratio Analysis, Dividend Policy, Depreciation Methods, Financial Management for business expansion, Combination and Acquisition.	15
Practical No.3	Analyze the financial statements of any firm with the help of Ratio analysis to know their liquidity, profitability and solvency.	
Unit No.4	Issues and Development in financial management: Credit Rating, Project Financing, Factoring, Marketing of Financial Services.	15
Practical No.4	Visit a nearby banking and financial institution to know various type of financial services provided by to customers and types of channels used for marketing purpose.	
<b>Reference Books:</b>	1. Philip Kotler, Marketing Management, Prentice Hall, New Delhi. 2. William Stanton, Fundamentals of Marketing. 3. Bhatia and Batra, Management of Financial Services, Deep and Deep Publication, Delhi. 4. Vanhorne, Fundamentals of Financial Management, Prentice Hall, India, Delhi. 5. I .M. Pandey Financial Management, Vikas Publication House, New Delhi. 6. Chandra Prasanna, Financial Management, Tata McGraw Hill, Delhi.	

**M.Com - II Sem- III Revised syllabus (NEP)**

<b>M. Com Part-II Sem-III</b>	<b>Paper-VI: DSE-E-VI: BUSINESS ADMINISTRATION Paper VI (Corporate Governance and Business Ethics)</b>	
Course Outcomes:	1) To make students aware of evil effects of corporate scam/scandals and attempts made worldwide to prevent it. 2) To acquaint the students with the best global practices of corporate governance. 3) To familiarize the students with the founding principles of fairness, transparency and accountability. 4) To expose the students to the roles of various stakeholders and board committees constituted to ensure corporate governance in a company. 5) To aware them about the business ethics in global perspective	
<b>Sr.No.</b>	<b>Contents</b>	<b>No. of lectures</b>
Unit No.1	Introduction to Corporate Governance: : Corporate Scandals: Enron Scandal, Lehman Brothers Scandal, Harshad Mehata Scam, Satyam Computers Scandal, Punjab National Bank Scam : Effects of Corporate Scandals: Effects of scandals/scams on economy, society and shareholders, Potential consequences of Poor Corporate Governance : Corporate Governance: Meaning & Definitions, OECD Principles of Corporate Governance, Scope of Corporate Governance, Importance of Corporate Governance : Models of Corporate Governance: Anglo-American Model, The German Model, The Japanese Model & Indian Model 15	15
Practical No.1	i) Collect the information on corporate scams/scandals and prepare a report on the amount involved in it and the nature of fraud or unethical behaviour , & ii) Choose any two companies and compare and contrast their corporate governance practices	
Unit No.2	Unit -II Directors and Corporate Governance: : Landmarks in Emergence of Corporate Governance: Cadbury Committee, Higgs Committee, Kumar Mangalam Birla Committee, Naresh Chandra Committee , The CII Code : The Directors: Meaning of Directors, Types of Directors, Statutory and General Duties of Directors 2.3: The Board of Directors: Structure and Composition of Board, Unitary and Two-Tier Boards, Composition and Functions of Nomination Committee, Remuneration Committee 2.4: Governance Responsibilities : Role of Board of	15

	Directors in Corporate Governance, Roles of Chairman and CEO	
Practical No.2	i) Scrutinize the annual reports of any two companies and prepare a report on composition of their board of directors and types of directors, & ii) Prepare a report on the decisions taken by Nomination Committee & Remuneration Committee of companies	
Unit No.3	Shareholders, Auditors & Corporate Governance : : Shareholders: Meaning & Types of Shareholders, Rights & Duties of Equity Shareholders, Protection to Minority Shareholders : Responsibilities of Shareholders: Role of Shareholders in Corporate Governance , Shareholder activism and its effects on Corporate Governance : Auditors: Meaning of Auditors, Auditors Role in Corporate Governance : Audit Committee: Meaning & Constitution, SEBI Guidelines in regard to Audit Committee, Role and Functions of the Audit Committee, Views of Blue Ribbon Committee regarding Audit Committee, Audit Failure	15
Practical No.3	Practical i) Analyze the annual reports of companies and prepare a report on their shareholding patterns, & ii) Analyze the auditors' report contained in the annual report of the company	
Unit No.4	Business Ethics & Corporate Governance: : Business Ethics: Concept & definitions, Sources of ethics, Ethics and Human Rights, Importance of doing business on merit : Ethical Principles in Business: Ethical principles in business from Indian Perspective, Corporate Citizenship, Factors affecting ethical decision making 4.3: Ethics in International Business: Home and host country's regulations and compulsions of international agencies, The US Sarbanes-Oxley Act, 2002 4.4: Wider Concept of Social Responsibility: Balance between profit and social / moral obligations and survival, Judicious use of natural resources, Kyoto Protocol concern of global warming	15
Practical No.4	Practical i) Collect the annual reports of public limited companies and list out the corporate social responsibilities discharged by them, & ii) Enlist the initiatives taken to encounter the problem of global warming	
<b>Reference Books:</b>	1) C. V. Baxi, 'Corporate Governance' -Excel Books, New Delhi 2) Geeta Rani & R. K. Mishra, 'Corporate Governance: Theory and Practice'-Excel Books, New Delhi 3) Dr. S. Singh, 'Corporate Governance: Global Concepts and Practices'-Excel Books, New Delhi 4) Mallin, Christine A., 'Corporate Governance', Oxford University Press	

**M.Com - II Sem- IV Revised syllabus (NEP) M.Com. (CBCS) Part-II (Semester-IV) Paper-VII: DSE-E-VII:**

M.Com. (CBCS) Part-II (Semester-IV) Paper-VII: DSE-E-VII:	<b>BUSINESS ADMINISTRATION</b> <b>Paper VII</b> <b>(Functional Areas of Management : Recent Trends)</b>	
	Course Outcomes: 1) To make students aware of the recent trends in functional areas of management 2) To acquaint the students with the best global practices of HR, Finance, Marketing and Operations 3) To expose the students to the roles of Quality Manager 4) To aware the students about the importance of IFRS and and Forensic Accounting	
Unit	Name of the Unit	No. of Lectures
Unit-I	Unit -I <b>Recent Trends in HR</b> : Employee Engagement, Employer Branding, Green HRM, Talent Management, HR Capital, Human Resource Accounting and Auditing, HR Metrics	<b>15</b>
	Practical i) Read and understand the Balance Sheet of any company prepared in accordance with Human Resource Accounting OR ii) Write an assignment on Talent Management and HR Metrics	
Unit-II	Unit -II <b>Recent Trends in Marketing</b> : Digital Marketing-Use of Social Media in Marketing, Cause Related Marketing, Viral Marketing- E mail Marketing, Mobile Marketing, Blogging, Video Marketing; Neuro Marketing, Green Marketing, Social Appvertising	<b>15</b>
	Practical i) Write an assignment on Green Marketing/Cause Related Marketing OR ii) Go through the advertisement campaigns of companies run through social media and analyse its impact	
Unit-III	Unit –III <b>Recent Trends in Finance:</b> Introduction to IFRS, Forensic Accounting, Activity Based Costing, Balanced Scorecard, Budgeting and Performance Evaluation (Financial and Non-financial measures), Value Chain Analysis, Benchmarking,	<b>15</b>
	Practical i) Analyze the annual reports of MNCs prepared in accordance with IFRS OR ii) Prepare a presentation on Budgeting/Forensic Accounting/ Benchmarking	
Unit-IV	Unit -IV <b>Recent Trends in Operations and Quality Management:</b> Concept of Quality, Quality Philosophy, Quality Assurance, Quality Control, Inspection, Cost of Quality, Quality Circles, Total Quality Management, ISO Certification	<b>15</b>
	Practical i) Enlist the prerequisites for ISO Certification OR ii) Write a case study on Total Quality Management	
<b>Reference Books:</b>	1) Chunawalla S.A. and Patel D.R. –Production and Operations Management, Himalaya Publishing House, Mumbai 2) Paneerselvam R. - Quality Management, Production and Operations Management, Himalaya Publishing House, Mumbai 3) CA Kamal Garg - IndAS and IFRS 4) Advanced Accounting – The Institute of Chartered Accountants of India, New Delhi 5) Arora M.N. – Cost Accounting, Vikas Publishingng, New Delhi	

	6) Deiss R and Henberry Russ – Digital Marketing, 7) Weuebben John – Future Marketing 8) Ravi M Kishore : Cost Management, Taxmann Publications, New Delhi 9) Gary Dessler – Human Resource Management 10) P.Subba Rao – Personnel and Human Resource Management 11) K. Aswathappa – Human Resource Management-Text and Cases 12) V.S.P. Rao - Human Resource Management-Text and Cases Relevant websites may also be referred.	
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**M.Com - II Sem- IV Revised syllabus (NEP)**

**M.Com. (CBCS) Part-II (Semester-IV) Paper-VIII: DSE-E-VIII:**

<b>M.Com. (CBCS) Part-II (Semester-IV) Paper-VIII: DSE-E-VIII:</b>	<b>BUSINESS ADMINISTRATION Paper VIII (Strategic Management)</b>	
	Course Outcomes: 1. To understand conceptual analytical framework of strategic Management. 2. To study strategic management process. 3. To understand different strategies followed by corporate in the world. 4. To understand basic approaches in strategy formulation, implementation, evaluation and control	
Unit-1	Unit -I <b>Definition and Nature of Corporate Planning</b> , Advantages and Disadvantages. Concept and definition of strategy, Strategic Management, strategic management process. Vision, Mission, Goals and Objectives, Vision, Mission, Goals and Objectives, Environment scanning and organizational appraisal	15
	Practical Select a business organization, analyze internal and external environment. Present in the class	
Unit-2	Unit -II <b>Strategy Formulation</b> - Corporate Level Strategies – Stability, Growth, Retrenchment & Combination strategies. Business Level Strategies – Cost Leadership, Differentiation and Focus Strategies Strategic Choice - Process of Strategic Choice, Competitor analysis, Porter’s Five forces Model of competition, Mckinsey’s 7’s framework; GE-9 Cell Model, BCG Matrix.	15
	Practical Regularly read newspaper and study the recent strategic decisions of the 5 Corporates and submit a report.	
Unit-3	Unit –III <b>Strategy Implementation:</b> Inter-relationship between formulation and implementation, Resource	15

	Allocation, Behavioural implementation, Structural implementation, Functional implementation – Financial, Marketing, Operations and Personnel Plans and policies .	
	Practical Visit an industry nearby you and study their functional strategy	
Unit-4	Unit -IV <b>Strategy Evaluation &amp; Control:</b> Strategy Evaluation: Importance, Overview of strategic evaluation, strategic control, Operational Control, techniques of strategic evaluation and control,	15
	Practical In the same industry study their operation control techniques	
<b>Reference Books</b>	1. Strategic Management & Business Policy – KazmiAzhar – Tata McGraw Hill 2. Crafting and Executing Strategy: The Quest for Competitive Advantage, Thompson, Strickland, Gamble, Jain, McGraw Hill Publication 3. Strategic Management - Hitt, Ireland, Hoskisson, Manikutty, Cengage Learning India Pvt. Ltd. 4. Strategic Management : Concepts & Cases – UpendraKachru, Excel Books. 5. Strategic Planning: Formulation of Corporate strategy – V.S. Ramaswamy, S. NamakumariMacmillan Publishing House Ltd. 6. Business Policy and Strategic Management – P. SubbaRao, Himalaya Publications 7. Strategic Management of e- Business – Stephen Chen, Wiley	

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-V: Advanced Statistics

(Design of Experiments)

Introduced from June 2023

**Course Outcomes:** After completion of this course, students enable to:

1. Explain the basic concepts of design of experiments, CRD, RBD, and LSD.
2. Analyse CRD, RBD, and LSD.
3. Interpret the results of analysis of CRD, RBD, and LSD.
4. Identify the real life situations where CRD, RBD and LSD are applicable

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Basic Concepts in Design of Experiments</b> Basic terms in design of experiments: Experimental unit, treatment, layout of an experiment. Basic principles of design of experiments: Randomization, replication, and local control. Choice of size and shape of a plot for uniformity trials. Analysis of variance (ANOVA): Mathematical models, assumptions, basic hypotheses and ANOVA tables for one-way and two-way classifications, interpretation of results illustrative numerical examples. <b>Practical 1:</b> Problems on one-way and two-way ANOVA	15
2	<b>Completely Randomized Design (CRD)</b> Application of the principles of design of experiments in CRD, layout, mathematical model, assumptions. ANOVA for CRD and its interpretation. Test of equality of two specified treatment effects, comparison of treatment effects using critical difference (CD). Illustrative numerical examples <b>Practical 2:</b> Problems on Analysis of CRD	15
3	<b>Randomized Block Design (RBD)</b> Application of the principles of design of experiments in RBD, layout, mathematical model, assumptions. ANOVA for RBD and its interpretation Test of equality of two specified treatment effects, comparison of treatment effects using CD. Advantages of RBD over CRD, illustrative numerical examples <b>Practical 3:</b> Problems on Analysis of RBD	15



4	<p><b>Latin Square Design (LSD)</b></p> <p>Application of the principles of design of experiments in LSD, layout, mathematical model, assumptions.</p> <p>ANOVA for LSD and its interpretation.</p> <p>Test of equality of two specified treatment effects, comparison of treatment effects using CD.</p> <p>Advantages of LSD over RBD, illustrative numerical examples.</p> <p><b>Practical 4:</b> Problems on Analysis of LSD</p>	15
<p><b>References :</b></p> <ol style="list-style-type: none"> <li>1. Gupta, S.C. and Kapoor, V.K (2019) Fundamentals of Applied Statistics, S. Chand &amp; Sons, New Delhi.</li> <li>2. Gun A. M, Gupta M. K., Dasgupta B. (2013) Fundamental of Statistics, Vol. I and II, The World Press Pvt. Ltd. Kolkata.</li> <li>3. Montgomery, D.C.(2017) Design and Analysis of Experiments, Wiley Eastern Ltd., New Delhi</li> <li>4. Das, M.N. and Giri, N.C.(1983) Design and Analysis of Experiments, Wiley Eastern Ltd., New Delhi.</li> </ol>		

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VI: Advanced Statistics

(Sampling Techniques)

Introduced from June 2023

**Course Outcomes:** After completion of this course, students enable to:

1. Describe the concept of sampling, random sampling and non-random sampling.
2. Discriminate the different sampling schemes stating their advantages and disadvantages.
3. Identify the appropriate sampling scheme for given real life situations.
4. Understand different concepts of Probability Sampling

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Introduction to Sampling</b> Basics of samplings, population, sample. Census and sampling, characteristics of ideal sample, principal steps in sampling, advantages and limitations of sampling. Sampling error and non-sampling error. Sample mean and sample variance	15
2	<b>Non-probability or Non-random Sampling</b> Probability sampling (random sampling) and its characteristics. Non-Probability sampling. Convenience (or accidental) sampling and purposive (or judgement) sampling. Quota sampling. Snowball sampling.	15
3	<b>Simple Random Sampling and Stratified Random Sampling</b> Simple random sampling with and without replacement, advantages and disadvantages of simple random sampling. Stratified random sampling, advantages and disadvantages of stratified random sampling. Sample size allocation under proportional allocation and optimum allocation method. Real life examples. <b>Practical 1:</b> Problems on simple random sampling <b>Practical 2 :</b> Problems on stratified random sampling	15

4	<p><b>Systematic Random Sampling and Cluster Sampling</b></p> <p>Systematic random sampling, advantages and disadvantages of systematic random sampling.</p> <p>Cluster sampling, advantages and disadvantages of cluster sampling.</p> <p>Area sampling, comparison of systematic sampling with SRS and stratified sampling.</p> <p>4.4.Real life examples.</p> <p><b>Practical 3:</b> Problems on systematic random sampling</p> <p><b>Practical 4:</b> Problems on cluster sampling</p>	15
<p><b>References :</b></p> <ol style="list-style-type: none"> <li>1. Des Raj (1968): Sampling Theory, McGraw-Hill.</li> <li>2. Daroga Singh and F. S. Chaudhary (1986): Theory and Analysis of Sample Survey Designs, John Wiley and Sons.</li> <li>3. C. R. Kothari (2004), Research Methodology: Methods and Techniques, New Age International.</li> <li>4. W. G. Cochran (1977): Sampling Techniques, John Wiley and Sons.</li> <li>5. S. Sampath (2001): Sampling Theory and Methods, Narosa Publishing House</li> <li>6. P. V. Sukhatme and B. V. Sukhatme (1970): Sampling Theory of Surveys: with Applications, Iowa State University Press</li> <li>7. Parimal Mukhopadhyay(2008): Theory and Methods of Survey Sampling, PHI Learning Pvt. Ltd.</li> <li>8. W. Edward Deming (1985): Some Theories of Sampling, Dover Publication, Inc</li> </ol>		

# Shivaji University, Kolhapur

**M.Com. II (Semester-III & IV) NEP**

**Paper-VII: Advanced Statistics**

**(Industrial Statistics)**

Introduced from June 2023

**Course Outcomes:** After completion of this course, students enable to:

1. Explain the statistical basis of Shewhart's control chart.
2. Construct and apply variable and attribute control charts.
3. Understand the role of acceptance sampling in modern quality control system.
4. Design and apply single sampling plan.

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Statistical Process Control</b> Meaning and need of Statistical Process Control (SPC) Causes of Quality Variations: Chance causes and Assignable Causes Statistical basis of Shewhart Control Charts Introduction of CUSUM chart, advantages of CUSUM chart over Shewhart's Control Chart Rational Sub-groups: Sample size and Sampling frequency; Sensitizing rules for control charts	15
<b>2</b>	<b>Shewhart Control Charts</b> Quality characteristics: Variables and Attributes Control Charts for Variables: Mean ( $\bar{X}$ ) and Standard Deviation (s) charts, s <sup>2</sup> -chart Numerical problems. Control charts for Attributes: Control chart for fraction non-conforming (p-chart) for fixed sample size. Control chart for average number of non-conformities (defects) per unit (u-chart), Numerical problems Process Capability, Process Capability Indices Cp and Cpk. <b>Practical-1:</b> Construction of $\bar{X}$ , s, and s <sup>2</sup> charts. <b>Practical-2:</b> Construction of p-charts and u-charts for fixed sample sizes.	15
<b>3</b>	<b>Statistical Product Control</b> Meaning and need of Statistical product control Concept and types of Acceptance Sampling plans: single, double, multi-stage, and sequential sampling plans. Concept and definition of Consumer's risk, Producer's risk, Acceptable Quality Level (AQL), Lot Tolerance Percent Defective (LTPD), Average Outgoing Quality (AOQ), Average Outgoing Quality Level (AOQL),	15

	Average Sample Number (ASN), Average Total Inspection (ATI). 3.4. Operating Characteristic (OC) curve, AOQ curve And ATI curve.	
<b>4</b>	<b>Single Sampling Plan for Attributes</b> Definition of Single Sampling Plan. Operating Characteristic (OC) curve for single sampling plan. 4.3. Rectifying Inspection Plans 4.4. Average Outgoing Quality (AOQ) curve, Average Sample Number (ASN) curve and Average Total Inspection (ATI) curve for single sampling plan, Numerical Problems <b>Practical-3:</b> Construction of OC-curve for single sampling plan. <b>Practical-4:</b> Construction of AOQ curve, ASN curve and ATI curve for the single sampling plan.	15
<b>References :</b>  1. Montgomery D. C. (2009): Statistical Quality Control: A Modern Introduction, 6 <sup>th</sup> Edn. John Wiley & Sons. 2. Gupta S.P. (2018): Statistical Methods, Sultan Chand & Sons. 3. Gupta S. C. and Kapoor V. K. (1994): Fundamentals of Applied Statistics, 3 <sup>rd</sup> Edn. Sultan Chand & Sons. 4. Krishnaiah K. (2014): Applied Statistical Quality Control and Improvement, 1 <sup>st</sup> Edn. PHI Learning, Pvt. Ltd. 5. Gupta R. C. (2012): Statistical Quality Control and Quality Management, 9 <sup>th</sup> Edn. Khanna Publishers 6. Duncan A.J. (1986): Quality Control and Industrial Statistics, 5 <sup>th</sup> Edn. Irwin. 7. Duncan A. J. (1974): Quality Control and Industrial Statistics, R. D. Irwin 8. E. L. Grant (2017): Statistical Quality Control, McGraw Hill		

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VIII: Advanced Statistics  
(Demography and Index Numbers)

Introduced from June 2023

**Course Outcomes:** After completion of this course, students enable to:

1. Explain the need of vital statistics.
2. Compute mortality, fertility, reproduction rates, and construct life tables.
3. Understand the need and construction of index numbers.
4. Compute various index numbers.
5. Apply vital statistics and index numbers in practical situations.

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Demography -I</b> Concept of vital events and need of vital statistics. Definition of Demography. Mortality Rates: Crude Death Rate (CDR), Specific Death Rate (SDR), Standardized Death rates (STD) by direct and indirect methods. Merits and demerits of CDR, SDR, and STD . Fertility Rates: Crude Birth Rate (CBR), General Fertility Rate (GFR), Age Specific Fertility Rate (ASFR), Total Fertility Rate (TFR). Numerical Problems. <b>Practical 1:</b> Computation of mortality and fertility rates.	15
2	<b>Demography -II</b> Reproduction Rate: Gross Reproduction Rate (GRR), Net Reproduction Rate (NRR). Interpretation of $NRR = 1$ , $NRR > 1$ , $NRR < 1$ Life Table (Mortality Table): Definition, various columns, types and use Construction of life table when age (x) and number of lives (lx) are known Numerical Problems <b>Practical 2:</b> Computation of reproduction rate and life tables.	15
3	<b>Index Numbers -I</b> 3.1. Meaning, use and limitations of index numbers. 3.2. Problems in construction of index numbers. 3.3. Types of index numbers: price, quantity and value index numbers. 3.4. Construction of unweighted index numbers by simple aggregate method and simple average of relative method (A.M. and G.M. are to be used as averages), Numerical Problems. <b>Practical 3:</b> Computation of unweighted index numbers.	15

4	<p><b>Index Numbers -II</b></p> <p>Construction of weighted price and quantity index numbers by Laspeyre's, Paasche's and Fisher's method, Value index number.</p> <p>Tests for index numbers: Time reversal test and factor reversal test (Statement and verification through examples).</p> <p>Cost of living index number: Definition, problems in its construction by using (a) Family budget method and (b) Aggregate expenditure method. Numerical Problems.</p> <p>Illustrative examples on above</p> <p><b>Practical 4:</b> Computation of weighted index numbers, cost of living index numbers, and tests for index numbers.</p>	15
<p><b>References :</b></p> <ol style="list-style-type: none"> <li>1. G. C. Beri (2017): Business Statistics , MacGraw Hill</li> <li>2. Parimal Mukhopadhyay (2005), Applied Statistics, Books and Allied Pvt. Ltd</li> <li>3. Ghosh &amp; Choudhari (1955): Statistics : Theory and practices , The Indian Press Ltd.</li> <li>4. C.S. Veena (2013): Business Mathematics and Statistics, I. K. International Publishing House Pvt. Ltd.</li> <li>5. D. N. Elance (1972): Fundamentals of statistics , Kitab Mahal, Allahabad</li> </ol>		

<p style="text-align: center;"><b>Shivaji University, Kolhapur</b>  <b>Nature of Question Paper for M.Com. (NEP)</b></p> <p><b>Marks: 80</b> <span style="float: right;"><b>Duration: 3 hours.</b></span></p>	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>3. Question number 1, 2 and 3 are compulsory</li> <li>4. Attempt any two questions from question number 4 to 6.</li> </ol>	
Q.1 a. Choose the appropriate alternative b. True or false	(10) (6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q.6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

## Paper-V: Cooperation and Rural Development (Rural Management)

Introduced from June 2023

### Course Outcomes:

1. Students will be equipped with local, national and global level of cooperation
2. Students will understand cooperative management and its importance in agriculture
3. Students will be aware about farm management in changing dimensions of rural economy
4. Students will understand the issues of marketing at rural level.

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Rural Management–Principles and Practices</b> 1.1. Concept, Scope of rural management 1.2. Principles and Functions of rural management , 1.3. Need of Rural Management and its Challenges 1.4. NGOs and Rural Management	15
2	<b>Agricultural Development and Management</b> Present Scenario of Indian Agriculture Impact of Green Revolution 2.3. Impact of Globalization on Indian Agriculture 2.4 Sustainable agriculture development and Food Security	15
3	<b>Farm Management</b> 3.1. Concept and Types of Farm Management 3.2. Principles of Farm Management Farm Planning and Budgeting in view of Risk and Uncertainty Farm balance sheet	15
4	<b>Rural Marketing</b> 4.1. Meaning and Scope of Rural markets, growth 4.2. Rural marketing Mix Pricing–Packaging needs 4.3. Rural market Segmentations, region wise, Targeting and Positioning 4.4. Problems of rural marketing–measures for effective rural marketing	15

### References–

1. Katar Singh, Rural development Principles Policies And Management Sage Texts.
2. M.S. Swaminathan, Agri Business and Rural Management Mittal Publications.
3. K.B. Gupta, Faizia Siddiqui, and Iftikhar Alam, Rural Management, C B S Publication



4. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
5. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy,
6. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd.
7. Kamat G.S. "New Dimensions of Cooperative management". Himalaya Publication, Bombay

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VI: Cooperation and Rural Development

(Cooperative Structure in India)

Introduced from June 2023

**Course Outcomes:** Student will be able to:

1. Understand the linking of cooperative sector in economic improvement of rural area.
2. Recognize cooperative structure and major policies.
3. Analyse cooperative farming
4. Comprehend cooperative credit framework and rural finance

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Introduction – Cooperation and rural development</b> 1.1.Cooperation and rural development meaning- Scope and significance 1.2.Role of Cooperation in rural development Importance of rural development in Economic development through cooperatives. Rural development and Women's Cooperatives.	15
2	<b>Cooperative Structure And Policy</b> Cooperative Structure in India Development of Rural leadership through Cooperative- Its Components and Constraints. A. D. Gorwala Committee :1951 Cooperative Democracy- Policy, Planning and Decision making	15
3	<b>Cooperative farming in India.</b> 3.1.Cooperative farming : meaning and features 3.2.Need of cooperative farming Cooperative farming in India : Progress, Problems and Measures Cooperative farming and Rural Development.	15
4	<b>Cooperative Credit and Rural Development</b> Short term and Medium term Cooperative credit and Rural Finance: PACCS, DCCBs and SCBs. - Prudential Norms and Cooperative credit Institutions. Long - term Cooperative Credit and Rural Finance: OARDBs. SARDBs. Recommendations of Baidhyanathan Committee 4.4.Cooperative credit and NABARD	15

**References:**

1. Arora R.C., "Development of Agriculture and allied sectors", S. Chand Co. Pvt. New Delhi.
2. Dwivedi Ramesh Chandra, (2005), 'Hundred Years of Cooperative Movement in India'- Centre for Promotion of Cooperativism
3. Dubhashi. P.R. – "Principles and Philosophy of Cooperation" – Pune
4. Garg M. C. and Joshi N. N., (2009), 'Cooperative Credit And Banking –Strategies For Development', Deep And Deep Publication, New Dehli-110027
5. KamatG.S . "Marketing the Cooperative way".
6. Basak Amit -Cooperative Banks in India Functions and Reforms
7. Mamoria and Joshi – "Cooperation", Kitab Mahel, New Delhi.
8. Mathur. B.S. "Cooperation in India", Sahitya Bhavan, New Delhi.
9. Mathur. B.L – "Rural development and Cooperation".
10. Mukki. H. R. – Cooperation in India
11. Naik. D. D. – "Practices in Housing Cooperatives". Bombay law House, Bombay
12. Nakkiran S (2006) Cooperative Management : Principles and Techniques, Deep and Deep, New Delhi.
13. Prasad D. R. – "Cooperation and Rural development", Books Link Cooperation, Narayanguda, Hyderabad
14. Patil R. B. Salunkhe S. A. Jadhav R. B. - Development in India Anxieties and Alternative paradigms.
15. Ray. A.C. "Cooperative farming in Inda". R. Gkdsh Co. Calcutta.
16. Strickland C.F., (2010) 'An Introduction to Cooperation In India' Humphery Milford VCK- Economics, Oxford University Press.
17. Selvaraju. R – "Cooperative in new millennium".
18. Taimvi. K.K – "Cooperative organization and management" W.A.F farmers. Society, New Delhi

# Shivaji University, Kolhapur

**M.Com. II (Semester-III & IV) NEP**

**Paper-VII: Cooperation and Rural Development**

**(Cooperation in Rural Economy of India)**

Introduced from June 2023

**Course Outcomes:** student will be able to:

1. Realise significance of cooperative processing units in rural economy of India.
2. Recognise structure and issues of cooperative marketing
3. Identify non-agricultural cooperative units and its role in development
4. Analyse impact of various policies on cooperative sector.

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Cooperative Processing in India</b> Cooperative Processing: Role and Importance in Rural Development Sugar Cooperatives: Role, Progress and Problems. Dairy Cooperatives: Role, Progress and Remedies Problems. Cooperative spinning mills: Progress and problems	15
<b>2</b>	<b>Cooperative Marketing in India.</b> Role and Structure of Cooperative Marketing. Primary and District level Cooperative Marketing Societies : Progress, Problems and Remedies. State level Co-operative marketing Societies Problems, Progress and Remedies. NAFED–Objectives, management and functions	15
<b>3</b>	<b>Globalization and Cooperative Movement in India</b> Globalization and New Economic Policy. Impact of Globalization on Agricultural and Non-Agricultural Cooperatives Challenges before cooperatives during Globalization Era. Role of Government in Cooperative Movement in Globalization Era.	15
<b>4</b>	<b>Cooperative Education and Training</b> 4.1. Need and Importance of Cooperative Education and Training 4.2. National Council for Cooperative Training Organizational Structure & Functions 4.3. VAMNICOM -Objectives, Centres, Training Programmes 4.4. CC and RCS (Commissioner for Cooperation and Registrar, Cooperative Societies) - Role and Functions	15

## References:

1. Arora R.C., "Development of Agriculture and allied sectors". S. Chand Co. Pvt. New Delhi.
2. Basak Amit, Cooperative Banks in India Functions and Reforms
3. Dwivedi Ramesh Chandra, (2005), 'Hundred Years of Cooperative Movement in India' - Centre for Promotion of Cooperativism
4. Garg M. C. And Joshi N. N., (2009), 'Cooperative Credit And Banking –Strategies For Development', Deep And Deep Publication, New Dehli-110027
5. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
6. Kamat G.S. "New Dimensions of Cooperative management". Himalaya Publication, Bombay
7. Kamat G.S. "Marketing the Cooperative way".
8. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy,
9. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. (2007)
10. Mamoria and Joshi – "Cooperation", Kitab Mahel. New Delhi.
11. Mathur. B.S. – "Cooperation in India", Sahitya Bhavan, New Delhi.
12. Mathur. B.L – "Rural development and Cooperation".
13. Naik. D.D. – "Practices in Housing Cooperatives". Bombay law House, Bombay
14. Nakkiran S (2006) Cooperative Management : Principles and Techniques, Deep and Deep, New Delhi, 2006
15. Patil R. B., Salunkhe S. A. Jadhav R. B. - Development in India Anxieties and Alternative paradigms ,
16. Prasad D. R., "Cooperation and Rural development", Books Link Cooperation, Narayanguda, Hyderabad
17. Ray. A.C. "Cooperative farming in Inda". R. Gkdsh Co. Calcutta.
18. Strickland C.F., (2010) 'An Introduction to Cooperation In India' Humphery Milford VCK-Economics Page 7 Oxford University Press.
19. Taimvi. K.K – "Cooperative organization and management" W.A.F farmers. Society, New Delhi

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

## Paper-VIII: Cooperation and Rural Development (Approaches to Rural Development)

Introduced from June 2023

**Course Outcomes:** Student will be able to

1. Understand the agro based industries and consumer cooperatives
2. Realise problems, position and functioning of rural development agencies.
3. Contribute for rural development programme.
4. Recognise women's role in rural development through cooperative movement.

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Agro-Industries in Maharashtra</b> Sugar cooperatives-Recommendations of C. Rangrajan Committee Cotton cooperatives Food processing cooperatives Consumers cooperatives	15
2	<b>Multi-Dimensional Approaches to Rural Development In India (Present position, problems and remedies)</b> Community Development Panchayat Raj System Self Help Groups (SHG's) Sansad Adarsh Gram Yojna (SAGY)	15
3	<b>Rural Development Programmes In India</b> Integrated Rural Development Program (IRDP) Khadi and Village Industrial Corporation (KVIC) Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS) National Rural livelihood Mission- NRLM	15
4	<b>Approaches to Rural Development</b> Voluntary organizations and rural development Government organizations and rural development Cooperative organizations and rural development Women's cooperatives and rural development	15

**References :**

1. Bepin Behari, Rural Industrialization in India
2. Desai Vasant, A Study of Rural Economics - Himalaya Publishing House, Bomaby.
3. Desai Vasant, Rural Development - Volume I to VI, Himalaya Publishing House, Bomaby, Anasary Road New Delhi.
4. Katar Singh, Rural Development Principles, Policies and Management - Sage Publication New Delhi.
5. Sharma, D.P. and Desai V.V., Rural Economics of India Vikas Publishing Houser Pvt. Ltd.

<b>Shivaji University, Kolhapur</b> <b>Nature of Question Paper for M.Com. (NEP)</b> <b>Marks: 80</b> <b>Duration: 3 hours.</b>	
<b>Instructions:</b> 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6.	
Q.1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q.6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**DSE- I-V- Marketing Management**  
**Paper- V – Sales and Distribution Management**

Course Outcomes:

After studying this course students will be able to -

1. Explain the concepts of sales and distribution management
2. Estimate sales by using sales forecasting methods.
3. Design sales meeting agenda and sales contests.
4. Design personal selling strategies
5. Illustrate Logistics and Supply Chain Management

Unit No.	Contents	No. of Hours
I	<b>Sales Management</b> – Evolution, Definition, sales management functions, place & importance of sales management in the organization. Sales forecasting – Meaning, Importance, Types of forecasting, Forecasting methods and procedure, Importance, merits & demerits of various methods. Sales related marketing policies <i><b>Practical</b> Select a business organization nearby and study their sales management system and policies. Also understand from them the way of forecasting sales.</i>	15
II	<b>Sales Force Management</b> –Determining size of sales force, Determining kind of sales personnel, Controlling sales personnel, evaluating and supervising , Sales Meeting & Sales Contests, Sales Quota, sales Territory, Sales control and cost analysis – The sales audit, sales analysis, marketing cost analysis <i><b>Practical-</b> In the same organization study sales force management, sales meetings, sales contests. Study sales control analysis in the organization. Study sales personnel reporting system. Collect formats of different reports. OR Prepare a seminar on sales force management and present before the class.</i>	15
III	<b>Personal Selling</b> –Importance of personal selling, Formulation of personal selling strategy, Personal selling objectives, Personnel selling situations, Personal Selling Process, Characteristics of good sales person, Selling skills. <i><b>Practical-</b>Make a field visit along with sales people of dealer/distributor and study personal selling process in details.</i>	15
IV	<b>Logistics &amp; Supply Chain Management</b> - Definition & scope of logistics, key logistics activities, market logistics decision, emerging concepts in logistics. Concept of supply chain management, need for SCM, advances in SCM. Distribution: 6 C's of distribution. Selection and appointing distributors. <i><b>Practical-</b> Study the logistic and supply chain management of the company. Prepare report and share in the class.</i>	15

**Reference Books:**

1. Sales Management: Decision, Strategies and Cases- R.R.Still , E.W.Cundiff , N.A.P.Govani, Pearson Education
2. Sales and Distribution Management – K.K. Havaldar, V.M. Cavale, Tata McGraw Hill Company
3. Professional Sales Management -Anderson, Hair and Bush, McGraw Hill Company
4. Effective Salesmanship – Richard T. Hise
5. Sales Management – Rustom Davar
6. Marketing Management- Kotler, Keller, Koshy, Jha, Prentice Hall.
7. Marketing Management - Ramaswamy, Namakumari, McGraw Hill Education



## DSE- I-VI- Marketing Management

### Paper- VI – Advertising and Brand Management

#### Course Outcomes:

After studying this course students will be able to -

1. Illustrate the students about theoretical aspects of Advertising.
2. Develop advertising budget
3. Design media plan
4. Illustrate brand and brand management.
5. Determine brand image

Unit No.	Contents	No. of Hours
I	<b>Introduction to Advertising:</b> Advertising- Definition, Objectives and Importance. Advertising Budget- Steps in developing and managing an advertising programme. Advertising agencies and their functions. <i>Practical – Prepare an advertising budget for a departmental store in your area.</i>	15
II	<b>Advertising Media and Measurement:</b> Meaning, Types of media- Print, Outdoor, Broadcasting, Telecasting and E-media- their advantages and disadvantages. Measurement of advertising programmes. Ethical issues in advertising. <i>Practical – Prepare a media plan for any consumer durable product.</i>	15
III	<b>Introduction to Brands:</b> Definition of brand and branding, Advantages of branding. Types of branding- Umbrella/family branding, individual branding and corporate branding- their advantages and disadvantages. <i>Practical – Prepare a write up on various brands of packaged milk in your area.</i>	15
IV	<b>Brand Management:</b> Meaning, importance of brand management. Invisible elements of brand management-Brand Equity, Brand Image, Brand Positioning, Brand Associates, Brand Personality etc. Functions of brand management. Strategic brand management- meaning and process. <i>Practical – Prepare a note on brand image of gent's readymade shirts in your city.</i>	15

#### Reference Books:

1. Kotler Philip and Kevin Keller- Marketing Management, Pearson.
  2. Kotler Philip and Gary Armstrong- Principles of Marketing, Pearson.
  3. Subroto Sengupta- Brand Positioning, Tata McGraw Hill.
  4. Aaker David A.-Building Strong Brands, The Free Press, New York.
  5. Colley, Russel H.- Defining Advertising Goals for Measured Advertising Results, Association of National Advertisers, New York.
- Chunawala S. A., Sethia K. C. – Foundations of Advertising  
Ramaswamy, Namakumari – Marketing Management

**DSE- I-VII- Marketing Management**  
**Paper- VII – Rural Marketing**

Course Outcomes:

After studying this course students will be able to -

1. Explain rural marketing environment.
2. Analyse rural consumer buying behaviour
3. Illustrate marketing of agricultural inputs and agricultural products
4. Interpret rural markets
5. Examine rural marketing strategies

Unit No.	Contents	No. of Hours
I	<b>Introduction:</b> Concept of rural market, features, significance, Problems in rural marketing. Rural Consumer Behaviour- Rural Buyer Characteristics, Factors influencing Buying Behaviour of Rural Consumers and Buying Decision Making Process. Marketing policy to cope with rural buyer behavior. <i>Practical – Select any product and study buying behaviour of rural consumer. Submit a report.</i>	15
II	<b>Rural Marketing Environment-</b> Characteristics of rural marketing environment, Demographic, Physical, Social & Cultural, Political, Technological. Marketing of Agricultural Inputs, Marketing of agricultural products, Rural Marketing potential. ICT and Innovation in Rural Marketing. <i>Practical – Prepare a list of problems in marketing of agriculture products in your area.</i>	15
III	<b>Rural Markets in India:</b> Size, features and significance. Market for Bank Products- growth, problems and future. Market for Insurance Products- growth, problems and future. Market for FMCG- growth, problems and future. <i>Practical – Prepare a profile of bank market in your area.</i>	15
IV	<b>Rural Marketing Strategy:</b> Product Strategy-Product Classification, Innovation, Product Identity, Brand Building, Lifecycle. Pricing Strategy- Setting Price, Factors affecting price, Entry Level Strategy, Product Mix Strategy, Price Adjustment Strategy. Distribution Strategy- Distribution Practices and Trends in Rural Marketing, Rural Logistics, Distribution Decisions (Direct or Indirect). Future of Rural Marketing. <i>Practical – Select any product and study its rural marketing strategies.</i>	15

Reference Books:

1. Dr. K. Karunakaran -Marketing Management, Himalaya Publishing
2. Pradeep kashyap -Rural Marketing, Pearson
3. CSG Krishnamacharyulu, Lalitha Ramkrishnan- Rural Marketing, Pearson
4. T. P. Gopalswamy- Rural Marketing, Vikas Publishing House.
5. Ramaswamy and Namakumari- Marketing Management: The Indian Context- Macmillan
6. Kotler Philip and Kevin Kellar- Marketing Management, Pearson.
7. Mamoria and Mamoria-Marketing Management.

**DSE- I-VIII- Marketing Management**  
**Paper- VIII – Contemporary Issues in Marketing**

Course Outcomes:

After studying this course students will be able to -

1. Illustrate demarketing strategies
2. Explain ethical issues in marketing
3. Analyse digital marketing practices
4. Illustrate global marketing strategies
5. Analyse global marketing strategies

Unit No.	Contents	No. of Hours
I	<b>Demarketing and Remarketing:</b> Meaning, features and importance of demarketing and remarketing. Types of demarketing. Demarketing strategies. How does remarketing work? Remarketing in digital services. Remarketing in insurance. <i>Practical – Write a case on a demarketed product.</i>	15
II	<b>Digital Marketing:</b> Concept, Advantages and Disadvantages of Digital Marketing, Online Consumer Behaviour, E-CRM, Targeting and Positioning using Online Tools, Online Campaign Management, Social Media and Marketing, Online Marketing Research. <i>Practical – Select any company using digital marketing, study their digital marketing practices and submit a report</i>	15
III	<b>Societal Marketing and Ethical Issues:</b> Concept, nature and advantages of societal marketing. Difference between Marketing Concept and Societal Marketing concept. Types of societal marketing. Concept of Ethical Marketing, role of ethics in marketing, Ethical Issues in Advertising, Ethical Issues in Marketing Research. <i>Practical – Prepare a note on societal marketing with its pros and cons.</i>	15
IV	<b>Global Marketing:</b> Concept and Importance of Global Marketing, The Role of Orientations, Product Strategies, Promotion Strategies, Pricing Strategies and Place Strategies. Impact of Environmental Forces on Global Marketing- Economic, Political, Social & Cultural, Legal & Regulatory, Technological Environment. Future of Global Marketing. <i>Practical – Select any global company and study its marketing strategies.</i>	15
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Recharad Gay, Alan Charlesworth and Rita Esen -Online Marketing, Oxford Press.</li> <li>2. M. V. Kulkarni- Marketing Management, Everest Publishing.</li> <li>3. R. S. N. Pillai, Bagavati -Modern Marketing, S. Chand.</li> <li>4. Vandana Ahuja -Digital Marketing, Oxford Press.</li> <li>5. Dr. K. Karunakaran -Marketing Management, Himalaya Publishing.</li> <li>6. Kotler Philip and Kevin Kellar- Marketing Management, Pearson Hall.</li> <li>7. Keegan Warren – Global Marketing</li> </ol>		

### **Nature of Question Paper (Paper V to VIII)**

Marks: 80

Duration: 3 hours.

Instructions: Question number 1, 2 and 3 are compulsory

Attempt any two questions from question number 4 to 6.

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|--|------|
| Q. 1 a. Choose the appropriate alternative | (10) |
| b. True or false                           | (6)  |
| Case Study/Problem                         | (16) |
| Short Notes (any 4 out of 6)               | (16) |
| Long answer question/practical problem     | (16) |
| Long answer question/practical problem     | (16) |
| Q. 6. a. Short answer question/ problem    | (8)  |
| b. Short answer question/ Problem          | (8)  |

## SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT

### Paper V

#### Course Objectives:

1. To understand the roll of women Entrepreneurship in economic development.
2. To analyse the challenges and opportunities in tourism, rural and agricultural Entrepreneurship.
3. To prepare entrepreneurial mind by studying the stories of leading entrepreneurs at national and international level.

<i>Unit</i>	<i>Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Women Entrepreneurship:</b> Concept, Role of women Entrepreneurship in economic development, Women Entrepreneurship in India, Causes of slow growth of women Entrepreneurship in India. Measures for rapid development. <i>Practical: Visit any woman entrepreneur and evaluate her performance through interview.</i>	<b>15</b>
<b>Unit 2</b>	<b>Tourism Entrepreneurship:</b> Meaning and features tourism entrepreneurs. Policy measures for development of tourism Entrepreneurship in India. <i>Practical: Prepare a list of problems and opportunities of development of tourism places in your area.</i>	<b>15</b>
<b>Unit 3</b>	<b>Rural Entrepreneurship:</b> Meaning and need, Rural Entrepreneurship in India, NGO's and Rural Entrepreneurship, Problems of rural Entrepreneurship, Measures for rural Entrepreneurship development. <i>Agri-prenuership</i> -concept and characterises, need for developing agri-prenuership in India, opportunities and challenges in developing agri-prenuership and suggestion for future development. <i>Practical: Visit any rural/agri enterprise in your area and write a report on its problems and prospects.</i>	<b>15</b>
<b>Unit 4</b>	<b>Success Stories of Leading Entrepreneurs:</b> Bill Gates, Jack Ma, Walt Disney, Mark Zuberbarg, Ratan Tata, Kiran Mujumdar. <i>Practical: Visit any local Entrepreneur and draw his/her entrepreneurial sketch.</i>	<b>15</b>

#### Reference books:

1. Dynamics of Entrepreneurial Development and Management- Vasant Desai, Himalaya Publishing House.

2. Entrepreneurial Development in India – Dr. C. B. Gupta & Dr. N. P. Srinivasan, Sultan Chand & Sons, New Delhi.
3. Entrepreneurship Development: Dr. S. S. Khanka, S. Chand & Company Ltd.
4. Entrepreneurship Development & Management: Jose Paul & N. Ajit Kumar, Himalaya Publishing House.
5. Developing Entrepreneurship: Uday Pareek & T. V. Rao.
6. Management of small scale industries: Vasant Desai.
7. Management of Small Scale Industries: R. R. Khan.
8. Entrepreneurship Development: E. Gordon & K. Natrajan, Himalaya Publishing House.
9. Project Management- Vasant Desai, Himalaya Publishing House.
10. Sickness in Small Scale Industry- Reddy & Reddy.
11. How to Succeed In Small Scale Industry – Ram K. Vepa
12. Innovation and Entrepreneurship: Peter Drucker
13. Entrepreneurship Development: Monika Loss and F. L. Basunan, Global Academic Publisher and Distributor
14. Entrepreneurship and Evidence Based Guide, Robert A. Baron, Edward Elgar Publishers
15. Entrepreneurship, Rajeev Roy, Oxford
16. Entrepreneurship Development, P. Subba Rao and K. Hanumantha Rao, Paramount Publishing House

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## SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT

### Paper VI MANAGEMENT OF SMALL ENTERPRISES

#### Course Outcomes:

- i) *To acquaint the students with the conceptual knowledge of small enterprises and its ownership pattern*
- ii) *To familiarize the students with Financial, Marketing and HR management of small enterprises.*

Unit	Course Contents	Hours
Unit 1	<b>Ownership Pattern and Decision Making:</b> Concept and nature of Sole Proprietorship, Partnership, Cooperative Organization and Corporation. Factors influencing the ownership pattern and decision making of small enterprises. Selection of an appropriate form of ownership structure. Ownership Pattern in Micro and small scale Enterprises in India. <i>Practical: Prepare list/ brief profile of small enterprises on the basis of ownership pattern located in your Taluka.</i>	15
Unit 2	<b>Financial Management of Small Enterprises:</b> Concept and need of Financial Management of Small Enterprises, Factors Determining Requirement of Finance- Type of capital- Fixed and working Capital. Sources of Raising Finance- Owned Capital, Shares, Debentures, Government bonds and Funding Schemes, Venture Capital, Angel Capital. Financial problems of Small Enterprises and its Remedies. <i>Practical: Prepare financial position report by visiting to nearest small enterprises.</i>	15
Unit 3	<b>Marketing Management of Small Enterprises:</b> Concept, Importance and Functions of Marketing Management of Small Enterprises- Problems of Marketing of Small Enterprises - Need for understanding Consumer Behaviour- 4 P's of marketing- Meaning, Importance and Elements of Marketing Mix, Factors affecting the Marketing Mix. <i>Practical: Visit to any small enterprises and write a report on marketing function on it.</i>	15
Unit 4	<b>Human Resource Management in Small Enterprises:</b> Concept and need of Human Resource Management in Small	15

	Enterprises. Human Resource Planning, Scientific Selection, Training and Development, Performance Appraisal, Remuneration, and Welfare facilities for Human Resources. <i><b>Practical:</b> Visit to any small enterprises and collect necessary information regarding environment of HRM.</i>	
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#### **Reference books:**

1. Dynamics of Entrepreneurial Development and Management- Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development in India – Dr. C. B. Gupta & Dr. N. P. Srinivasan, Sultan Chand & Sons, New Delhi.
3. Entrepreneurship Development: Dr. S. S. Khanka, S. Chand & Company Ltd.
4. Entrepreneurship Development & Management: Jose Paul & N. Ajit Kumar, Himalaya Publishing House.
5. Developing Entrepreneurship: Uday Pareek & T. V. Rao.
6. Management of small scale industries: Vasant Desai.
7. Management of Small Scale Industries: R. R. Khan.
8. Entrepreneurship Development: E. Gordon & K. Natrajan, Himalaya Publishing House.
9. Project Management- Vasant Desai, Himalaya Publishing House.
10. Sickness in Small Scale Industry- Reddy & Reddy.
11. How to Succeed In Small Scale Industry – Ram K. Vepa
12. Innovation and Entrepreneurship: Peter Drucker
13. Entrepreneurship Development: Monika Loss and F. L. Basunan, Global Academic Publisher and Distributor
14. Entrepreneurship and Evidence Based Guide, Robert A. Baron, Edward Elgar Publishers
15. Entrepreneurship, Rajeev Roy, Oxford
16. Entrepreneurship Development, P. Subba Rao and K. Hanumantha Rao, Paramount Publishing House



## Small Business and Entrepreneurship Management

### Paper VII PROJECT MANAGEMENT FOR SMALL ENTERPRISES

#### Course Outcomes:

1. To understand the concept, characteristics and elements of projects.
2. To know the concept and process of project management.
3. To understand the nature of project report and its need in small enterprises.

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Introduction to Project:-</b> Definition, characteristics and classification of project. Elements of project. Importance of project, project delays. Determinants of project success. Phases of project life cycle. Functions of Project Manager. <i>Practical: Prepare a presentation on elements of projects.</i>	<b>15</b>
<b>Unit 2</b>	<b>Project Management:</b> Concept and significance of project. Management Challenges of project management Steps in project management- Project planning- meaning, importance and steps. Tools of project planning-work break down structure of work packages. Project scheduling, responsibility matrix, budgeting and forecasting. Project feasibility studies. <i>Practical: Write a note on the need of project management to small enterprises.</i>	<b>15</b>
<b>Unit 3</b>	<b>Project Report:</b> Project report- meaning, content and precautions to taken in writing a project report importance. Role of IT in project management. Project report for small enterprises- Retail store and Net café. Environmental impact on project. <i>Practical: Prepare a project report for starting a retail store in your area.</i>	<b>15</b>
<b>Unit 4</b>	<b>Project Monitoring, Evaluation and Control,</b>	<b>15</b>

	<p>- <b><i>Project monitoring</i></b>: meaning and importance. Designing the monitoring system</p> <p>- <b><i>Project Control</i></b>: meaning objectives and importance. Project Control system.</p> <p>- <b><i>Project evaluation</i></b> – meaning and purposes. Conducting the project process review. Project Audit.</p> <p><b><i>Practical: Prepare a follow chart of the steps in project management.</i></b></p>	
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### Reference Books:-

1. Arun Kanda – Project Management PHI, Delhi 2011
2. Pannerselvam & Senthilkumar- Project Management PHI, Delhi 2009.
3. Ramkrishna- Essentials of Project Management PHI, Delhi 2010
4. Vasant Desai- Project Management Himalaya publishing house, Mumbai 2010
5. Prasanna Chandra – Projects, Planning, Analysis, Selection, financing, Implementation and Review, McGraw Hill, Mumbai 2009

## Small Business and Entrepreneurship Management

### Paper VIII Recent Trends in Entrepreneurship Management

#### Course objectives:

- 1) To acquaint students with issues related to rural and social Entrepreneurship.
- 2) To understand Franchising and outsourcing and quality policy.
- 3) To know E- Commence and its application in MSMEs.
- 4) To understand the nature and scope of International entrepreneurship and its utility for small enterprises.

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Rural Entrepreneurship and Social Entrepreneurship.</b> A) Rural Entrepreneurship: meaning, need and problems Measures to develop rural entrepreneurship – NGOs and rural entrepreneurship. B) Social entrepreneurship: Definition, characteristics, role and types of social entrepreneurship in India. C) E-commerce and small enterprises: meaning, advantages and disadvantages suitability of E Commerce for small enterprises, challenges and opportunities. <i>Practical: Find any rural enterprises in your area &amp; write its profile.</i>	<b>15</b>
<b>Unit 2</b>	<b>Intellectual Property rights and MSMEs:</b> Meaning of Intellectual Property Rights, types of IPR- Patents, Copy rights, Trademarks and Trade secrets. Benefits of IPR to MSMEs. Initiatives taken by state and central government. <i>Practical: Write a note on benefits of IPR to small enterprises.</i>	<b>15</b>
<b>Unit 3</b>	Franchising and outsourcing : A) Franchising – definition characteristics, functioning, advantages and disadvantages, Franchising in India. B) Outsourcing: Definition advantages and disadvantages. Types of outsourcing- professional outsourcing, IT outsourcing, marketing outsourcing and project outsourcing. Outsourcing by location- Local, offshore and seashore. Outsourcing and MSEMES. <i>Practical: Find any franchisee in your area and write its profile.</i>	<b>15</b>
<b>Unit 4</b>	<b>International Entrepreneurship</b> A) Meaning, definition and significance. Difficulties in	<b>15</b>

	<p>international entrepreneurship. Modes of entering into international business- Export licensing, partnering, acquisition and green field ventures. Difference between International Entrepreneurship and domestic Entrepreneurship.</p> <p><b>B) Total Quantity management for Small Enterprises</b> Meaning of quality. Total quality mgt. (TQM)- need for TQM in small enterprises. TQM process and problems in small enterprises.</p> <p><i><b>Practical: Write a note on the need of going abroad for small enterprises.</b></i></p>	
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### Reference books:

1. Dynamics of Entrepreneurial Development and Management- Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development in India – Dr. C. B. Gupta & Dr. N. P. Srinivasan, Sultan Chand & Sons, New Delhi.
3. Entrepreneurship Development: Dr. S. S. Khanka, S. Chand & Company Ltd.
4. Entrepreneurship Development & Management: Jose Paul & N. Ajit Kumar, Himalaya Publishing House.
5. Developing Entrepreneurship: Uday Pareek & T. V. Rao.
6. Management of small scale industries: Vasant Desai.
7. Management of Small Scale Industries: R. R. Khan.
8. Entrepreneurship Development: E. Gordon & K. Natrajan, Himalaya Publishing House.
9. Project Management- Vasant Desai, Himalaya Publishing House.
10. Sickness in Small Scale Industry- Reddy & Reddy.
11. How to Succeed In Small Scale Industry – Ram K. Vepa
12. Innovation and Entrepreneurship: Peter Drucker
13. Entrepreneurship Development: Monika Loss and F. L. Basunan, Global Academic Publisher and Distributor
14. Entrepreneurship and Evidence Based Guide, Robert A. Baron, Edward Elgar Publishers
15. Entrepreneurship, Rajeev Roy, Oxford
16. Entrepreneurship Development, P.Subba Rao and K. Hanumantha Rao, Paramount Publishing House

**M.Com Part-II Semester –III**  
**SECRETARIAL PRACTICE**  
**Paper V (The Companies Act and Secretarial Practic)**

Course Outcomes	1. To acquaint the students with the important provisions of The Companies Act, 2013 2. To familiarize the students with the memorandum and articles of association and prospectus 3. To acquaint the students with the procedure of alteration in memorandum and articles of association	
Marks: 80	Total 60 Hours	Credits : 4
Syllabus Contents:		
Unit 1: (a) Theory	The Companies Act, 2013: Key highlights of The Companies Act, 2013, Definition and characteristics of company, Kinds of companies, New concepts introduced by Companies Act- 2013: One Person Company, Associate Company , Dormant Company, Women Directors, Corporate Social Responsibility (CSR), Rotation of Auditors, Secretarial Audit	15 Hours
(b) Practical	Practical: Visit the nearest company and prepare a report on its social responsibility activities	
Unit 2: (a) Theory	Company Registration: Promoters and their legal position, Procedure of incorporation of company, Procedure of formation and on-line registration of company, Memorandum of Association, Articles of Association and Prospectus: Meaning and Contents, Red-herring prospectus, Misstatement in prospectus	15 Hours
(b) Practical	Visit the nearest share-broking firm to collect the prospectus issued by various companies and prepare the comparative chart of their contents	
Unit 3: (a) Theory	Alteration of Memorandum and Articles of Association: Importance of Memorandum and Articles of Association, Doctrine of Constructive Notice and Indoor Management, Procedure of alteration of Memorandum of Association, Procedure of alteration of Articles of Association	15 Hours
(b) Practical	Prepare the posters on procedure of alteration of memorandum and articles of association	
Unit 4: (a) Theory	Membership of Company: Definition, Modes of acquiring membership, Restriction on membership, Rights and privileges of members, Termination of membership	15 Hours
(b) Practical	Prepare the poster on rights and privileges of members of a public limited company	
Note:		
Reference Books:		
1. Secretarial Practice – M.C. Kuchhal – Vikas Publishing House, New Delhi 2. Company Secretarial Practice – S. A. Sherlekar – Kitab Mahal, Delhi 3. Company Law and Secretarial Practice – P.K. Ghosh – Sultan Chand and Sons New Delhi 4. Company Law and Secretarial Practice - Nafees Baig - Sterling Publishers, Delhi 5. Manual of Secretarial Practice - B. N. Tandon - S. Chand and Company, New Delhi 6. The Companies Act, 2013-Bare Act 7. Company Law – Sangeet Kedia, Pooja Law publishing Company, NewDelhi. 8. Business Law for Management, K.R.Bulchandani,2017,Himalaya Publishing House, Mumbai.		

9. Elements of Mercantile Law.N.D.Kooper,Sultan Chand & Sons,2016, New Delhi

**Suggested Journal :**

1) Chartered Secretary

**M.Com Part-II Semester –III**  
**SECRETARIAL PRACTICE**  
**Paper VI (COMPANY MANAGEMENT)**

Course Outcomes	1. Understanding the important managerial aspects of a company in the light of The Company Act, 2013 2. Differentiating between the legal status of Companies and LLP 3. Describing the current procedure of conversion of Companies and LLP into other entities 4. Understanding the Winding up of Companies as per the new companies	
Marks: 80	Total 60 Hours	Credits : 4
Syllabus Contents:		
Unit 1: (a) Theory	<b>Company Management:</b> Meaning, features, Key Managerial <b>Personnel (KMP)</b> -Directors, Managing Directors, Managers and Auditors– Appointment, Qualification, Number Term, Remuneration, Powers, Duties and Liabilities, Restriction on power and position. Board of Directors and Disqualification for appointment of director as per The Company Act 2013	15 Hours
(b) Practical	Visit any nearby private or public limited company and LLP & understand the structure of their Board of Directors and prepare a report on it	
Unit 2: (a) Theory	<b>Companies and Limited Liability Partnership:</b> <b>a) Legal status of registered companies:</b> Small company, One Person Company (OPC), Holding Company, Subsidiary Company and Associate Company, Inactive Company, Dormant Company, Government Company <b>b) Limited Liability Partnership:</b> Concept of LLP; Features of LLP, Formation and Registration, LLP Agreement; Alteration in LLP Agreement	15 Hours
(b) Practical	Visit any company and LLP nearby you and make a report highlighting the difference between them.	
Unit 3: (a) Theory	<b>Conversion of Business Entities and Corporate Restructuring:</b> <b>a) Conversion Business Entities:</b> Conversion of Private Company into Public Company and vice versa; Conversion of Company into LLP and vice versa, Conversion of OPC to other type of Company and vice versa, Company authorized to be registered under the Act (Part XXI Companies); and	15 Hours

	other type of conversion <b>b) Corporate Restructuring:</b> Meaning, Need, Merger, Concepts and Procedures of De-merger, Amalgamation, Compromises and Arrangements	
(b) Practical	Make a list of companies which have gone for restructuring (merger, amalgamation, take over etc) by surfing Internet	
<b>Unit 4:</b> (a) Theory	<b>Winding up of Companies:</b> Meaning, Modes of winding up (Sec.270), Legal provisions and Procedure-Winding up by Tribunal U/S 271 to 302 and Voluntary Winding Up (Sec.304 to 323), National Company Law Tribunal and Appellate Tribunal (Sec.407-439)	<b>15 Hours</b>
(b) Practical	Make a detailed report highlighting the difference between voluntary and compulsory winding up of companies.	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Secretarial Practice – M.C. Kuchhal – Vikas Publishing House, New Delhi</li> <li>2. Company Secretarial Practice – S. A. Sherlekar – Kitab Mahal, Delhi</li> <li>3. Company Law and Secretarial Practice – P.K. Ghosh – Sultan Chand and Sons New Delhi</li> <li>4. Company Law and Secretarial Practice - Nafees Baig - Sterling Publishers, Delhi</li> <li>5. Manual of Secretarial Practice - B. N. Tandon - S. Chand and Company, New Delhi</li> <li>6. The Companies Act, 2013-Bare Act</li> <li>7. Company Law – Sangeet Kedia, Pooja Law publishing Company, New Delhi.</li> <li>8. Business Law for Management, K.R.Bulchandani,2017,Himalaya Publishing House, Mumbai.</li> <li>9. Elements of Mercantile Law.N.D.Kooper,Sultan Chand &amp; Sons,2016, New Delhi</li> </ol>		



**M.Com Part-II Semester –IV**  
**SECRETARIAL PRACTICE**  
**Paper VII (COMPANY MEETINGS AND REPORTS)**

Course Outcomes	1. Understanding the nature company meetings 2. Grasping the legal provisions about company meetings 3. Knowing the secretarial duties at different types of company meetings 4. Acquisition of practical knowledge about procedural aspects and documentation related to company meetings	
<b>Marks: 80</b>	<b>Total 60 Hours</b>	<b>Credits : 4</b>
<b>Syllabus Contents:</b>		
<b>Unit 1:</b> (a) Theory	<b>Introduction to Company Meetings:</b> Meaning, Provisions under Companies Act for Convening and Conducting a Valid Meeting, Notice, Agenda, time and place, quorum, proxy, voting, motions, amendments, resolutions, minutes.	<b>15 Hours</b>
(b) Practical	Visit the nearby company, observe the conduct of company meetings, and prepare a report on it.	
<b>Unit 2:</b> (a) Theory	<b>Types of Company Meeting:</b> <b>a) General Meetings-</b> Statutory Meeting, Annual General Meeting, Extra Ordinary General Meeting. Role of secretary before, at and after these meetings <b>b) Other Meetings:</b> Board of Directors' Meetings, Committee Meetings, Creditors Meetings, Class Meetings	<b>15 Hours</b>

	Secretarial duties in convening and conducting these meetings. <b>c) Virtual Meetings:</b> Technological advancements in conduct of Board Meetings and Annual General Meetings, e-AGM.	
(b) Practical	Visit the office of a Practicing Company Secretary and take the information about different types of company meetings and role of secretary and prepare a report on it.	
<b>Unit 3:</b> (a) Theory	<b>Report Writing:</b> Role of secretary and Chairman in writing report of different meetings, Legal provisions in writing minutes of meetings, confirmation of minutes, Structure and contents of minutes of meetings	<b>15 Hours</b>
(b) Practical	Visit nearby company and collect the minutes of different meetings and write about their contents	
<b>Unit 4:</b> (a) Theory	<b>Procedural Aspects and Documentations:</b> Drafting notice and agenda for different types of meetings, Legal provisions regarding meeting notice and agenda, recording note of dissent, proxy form, proceeding register etc., Statutory Books and Registers prescribed under various provisions of the Company Law - Maintenance, Authentication and disposal of registers and records.	<b>15 Hours</b>
(b) Practical	Collect notices and agenda of different types company meetings and compare their contents with the legal provisions of The Company Act, 2013 regarding conduct of meetings	
<b>Reference Books:</b> 1) Company Meetings & Resolutions Book -- CS Amitava Banerjee. 2) Company Secretarial Practice – S. A. Sherlekar – Kitab Mahal, Delhi 3) Company Law and Secretarial Practice – P.K. Ghosh – Sultan Chand and Sons New Delhi 4) Company Law and Secretarial Practice - Nafees Baig - Sterling Publishers, Delhi 5) Company Resolutions, Notices, Meetings & Minutes-CS K.V.Shanboug 6) -Secretarial Practice, - Kuchhal M. C. -Vikas Publishing House, Mumbai. 7) Company Law,- Kapoor N. D., Sultan Chand and Sons 8) Tondon B. N.- Manual of Secretarial Practice, S. Chand and Company, New Delhi 9) Study Material for Company Secretary Course.		

**M.Com Part-II Semester –IV**  
**SECRETARIAL PRACTICE**

**Paper VIII (RECENT TRENDS IN SECRETARIAL PRACTICE)**

Course Outcomes	1) Understanding professional duties and responsibilities of company secretary
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	2) Comprehending the secretarial responsibilities towards observance of corporate governance with respect to shareholders 3) Realizing the duties and responsibilities as secretarial auditor under the Companies Act, 2013 4) Acquiring the knowledge of due diligence	
<b>Marks: 80</b>	<b>Total 60 Hours</b>	<b>Credits : 4</b>
<b>Syllabus Contents:</b>		
<b>Unit 1:</b> (a) Theory	<b>Legal framework for Governing Company Secretaries:</b> Important provisions of The Company Secretaries Act, 1980, Disciplinary mechanism and penalties for professional misconduct, Ethics in profession of secretary, Professional liabilities <b>Secretarial Standards:</b> Concept, Need, Scope and Advantages, Secretarial Standards issued by the ICSI, Compliance of Secretarial Standards for Good Governance	<b>15 Hours</b>
(b) Practical	Visit any nearby practicing company secretary , collect the information about his/her professional liabilities and the secretarial standards and make a report on it	
<b>Unit 2:</b> (a) Theory	<b>Corporate Governance and Shareholder Rights:</b> Rights of shareholders, Challenges in exercising shareholders rights, Corporate governance issues with regard to related party transactions, Role of investor associations in securing shareholders rights, Role of institutional investors in corporate governance <b>Corporate Governance Forums:</b> The Institute of Company Secretaries of India (ICSI), National Foundation for Corporate Governance (NFCG), Global Corporate Governance Forum (GCGF), Corporate Secretaries International Association (CSIA)	<b>15 Hours</b>
(b) Practical	Understand the shareholders legal rights and surf on Internet about the infringement of shareholders rights and prepare a report on it inclusive of your comments	
<b>Unit 3:</b> (a) Theory	<b>Secretarial Audit under The Companies Act, 2013:</b> Concept, advantages, legal provisions, process, periodicity and format of secretarial audit report <b>Scope of Secretarial Audit:</b> a) Corporate, Securities and Foreign Exchange Laws and rules and regulations made there under b) Other laws applicable to the company, c) Board processes, adequacy of systems and processes, compliance with secretarial standards and applicable accounting standards and reporting of major events d) Corporate conduct and practices	<b>15 Hours</b>
(b) Practical	Visit the nearby practicing company secretary and collect the information about the types of audit he/she has so far conducted and prepare a report on it	
<b>Unit 4:</b> (a) Theory	<b>Due Diligence:</b> Meaning, importance and techniques of due diligence <b>Types of Due Diligence:</b> Financial Due diligence, Tax Diligence, Legal Due Diligence, Commercial or Business Diligence – including operations, IT systems IPRs, Human Resources Due Diligence, Due Diligence for Merger, Amalgamation, Slump Sale, Takeover, Due Diligence for Issue	<b>15 Hours</b>

	of Securities, Due Diligence for Depository Receipts, Competition Law Due Diligence, Labour Laws Due Diligence, Due Diligence Report for Bank, FEMA Due Diligence, FCRA Due Diligence	
(b) Practical	Collect the latest information about various types of due diligence by surfing the Internet and prepare a detailed report on any two of them	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1) Company Law &amp; Secretarial Practice-Dr. G.K. Vershney-Sahitya Bhavan -2017</li> <li>2) Secretarial Standards-Anurag Pandey-Sumedha Publishing House-2017</li> <li>3) C. V. Baxi, 'Corporate Governance' -Excel Books, New Delhi</li> <li>4) Geeta Rani &amp; R. K. Mishra, 'Corporate Governance: Theory and Practice'-Excel Books, New Delhi</li> <li>5) Dr. S. Singh, 'Corporate Governance: Global Concepts and Practices'-Excel Books, New Delhi</li> <li>6) Secretarial Audit, Compliance Management &amp; Due Diligence- Sangeet Kedia-PLH Publisher</li> <li>7) Cs Professional Secretarial Audit Due Diligence And Compliance Management –CS Anoop Jain-AJ Publishers (!0th Revised Edition-June-2020)</li> <li>8) Secretarial Audit Dimensions and Deliverables - Rakshanda Niyazi &amp; Hitender Mehta-Wolters Kluwer Publishers</li> <li>9) The Company Secretaries Act, 1980-Bare Act</li> <li>10) Tondon B. N.- Manual of Secretarial Practice, S. Chand and Company, New Delhi</li> <li>11) Study Material for Company Secretary Course. .</li> </ol>		

<b>M.Com. Part II Sem. III</b> <b>Retail Marketing : Paper V</b>	
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Understand Retail Marketing</li> <li>2. Evaluate STP in retailing</li> <li>3. Analyze Communication mix</li> </ol>	

<b>Unit</b>	<b>Content</b>	<b>No. Of Lectures</b>
<b>1</b>	Role of marketing in retail, Retail marketing mix, Retail marketing environment, Consumer behaviour – Need and factors influencing the retail shopper, Customer decision making process Practical: Conduct a survey to study customer decision making process	<b>15 Hours</b>
<b>2</b>	The Retail Market Segmentation, Targeting and Positioning: Introduction, Importance of Market, Segmentation in Retail, Targeted Marketing Efforts, Criteria for Effective Segmentation, Dimensions of Segmentation, Positioning Decisions , Limitations of Market Segmentation Practical :Study the STP of an organized retailer	<b>15 Hours</b>
<b>3</b>	Integrated Marketing Communication in Retail- Introduction, Understanding Integrated Marketing Communication, Elements of Communication Process, Communication Plan - Integrated marketing process, Tools of IMC, Upcoming tools of IMC Practical :Study communication mix of a retail store located in your region	<b>15 Hours</b>
<b>4</b>	Customer Relationship Management in RetailingIntroduction, Benefits of relationship marketing, Management of relationship, Principles of CRM, Customer relationship management strategies, Components of CRM, Customer service in retailing, CRM and Loyalty program Practical :Study CRM strategies of an organised retailer	<b>15 Hours</b>

#### **Reference Books**

1. Swapna Pradhan – Retailing Management: Text and Cases, Tata McGraw Hill Education
2. Harjit Singh – Retail Management: A Global Perspective, S. Chand and Company Ltd.
3. Retail Marketing Management – David Gilbert, Pearson Education Ltd.
4. Gibsol G. Vedamani – (2017) ‘Retail Management’ , Pearson Education Ltd.
5. Michael Levy & Others –(2008) ‘Retailing Management’ , Tata McGraw Hill Education
6. Kuldeep Singh (2014) ‘Retail Management in New Dimension’, Global Vision House

### **M.Com. Part II Sem. III**

#### **Retail Management : Paper VI**

#### **Retail Supply Chain Management and Logistic Management**

**Course Outcomes:**

- 1) Acquaintance with the Supply Chain Management,
- 2) Familiarity with Planning the Supply Chain,
- 3) Knowledge of Activities in Supply Chain Management,
- 4) Understand the Transport and Global Logistics

Unit	Content	No. Of Lectures
<b>1</b>	<b>Introduction</b> <ol style="list-style-type: none"> <li>1. The context of Logistics: Definitions, The Supply Chain, Activities of Logistics, Aims and Importance of Logistics</li> <li>2. Integrating the Supply Chain: Progress in Logistics, Current Trends in Logistics, Integrating logistics within an organization, Integration along the Supply Chain, Achieving Integration,</li> <li>3. Logistic Strategy: Strategic Decisions, Logistic Strategy, Strategy Options, Designing Logistic Strategy, Relating Strategy to lower decisions, Areas for decisions in Implementation, Managing Change.</li> </ol>	<b>15 Hours</b>
<b>2</b>	<b>Planning the Supply Chain:</b> <ol style="list-style-type: none"> <li>1. Locating Facilities: Importance of Location, Choosing the Geographic Region, Infinite Set Approaches, Feasible Set Approaches, Network Model, Location Planning,</li> <li>2. Controlling Material Flow: Material Requirement Planning, Extending the role of MRP, Principles of Just in Time, Achieving the Just-in-time Operations, Extending JIT Along with the Supply Chain</li> <li>3. Measuring and Improving Performance: Measuring Performance, Comparing Performance, Analysing a Supply Chain, Improving Performance</li> </ol>	<b>15 Hours</b>
<b>3</b>	<b>Activities in Supply Chain:</b> <ol style="list-style-type: none"> <li>1. Procurement: Meaning and Definitions, Choosing Supplier, Procurement Cycle, Types of Purchase</li> <li>2. Inventory Management: Reasons for holding stock, Economic Order Quantity, uncertain Demand and Safety Stock, Periodic Review System, Effort of Stock Control</li> <li>3. Warehousing and Material Handling: Purpose of Warehouses, Activities within a Warehouse, Ownership, Layout, Material Handling, Packaging</li> </ol>	<b>15 Hours</b>
<b>4</b>	<b>Transport and Global Logistics:</b> <ol style="list-style-type: none"> <li>1. Transport: Introduction, Mode of Transport, Ownership of Transport, Routing Vehicles.</li> <li>2. Global Logistics: International Trade, Problems with International Logistics, Organizing International Operations.</li> <li>3. Recent Trends in Logistic Management: Block Chain Technology, Emergence of Third Party Logistics (3PL ) and Fifth-party Logistics (5PL), Integration of</li> </ol>	<b>15 Hours</b>

	Drones and Smart Glasses, Logistics Automation and Internet of Things (IoT), Implementation of Chatbots and Collaborative Robots (Cobots)	
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**Reference:**

1. Martin Christopher: Logistic and Supply Chain Management, Second Edition, Financial Times Pitman Publishing.
2. Donald Waters: Logistics: An Introduction to Supply Chain Management, Palgrave Macmillan.
3. Mukesh Bhatia: Retail Management Concept and Techniques, Regal Publications, New Delhi- 110027
4. J. N. Jain and P. P. Singh Forworded by S. K. Bhatia: Modern Retail Management – Principles and Techniques, Regal Publications, New Delhi- 110027
5. A. Sivakumar: Retail Marketing, EXCEL BOOKS, 2007, New Delhi, 110028
6. P. Gopalkrishnan, M. S. Sandilya: Stores Management and Logistics, S. Chand and Co. Ram Nagar, New Delhi 110055
7. R. J. Carter: Stores Management, MACDONALD AND EVANS Bungay, Suffolk.

**M.Com. Part II Sem. IV**

**Retail Management Paper VII**

**Retail Strategy**



**Course Outcomes:**

1. Acquaintance with the Introduction to Retailing Strategies,
2. Familiarity with Retailing Strategies & Plans,
3. Knowledge of Retail Market Environmental Trends & Building Customer Value,
4. Understand the Recent Trends in Retail Marketing Strategies

Unit	Content	No. Of Lectures
1	<b>Introduction to Retailing Strategies;</b> 1. Introduction: Marketing Strategies : Concept, Evolution, Role/ Importance, Types, Formulation of Marketing Strategies- Steps 2. Marketing Opportunities and Plan: Analyzing Marketing Opportunities, Future of Marketing, Effective Marketing Plan. 3. New Marketing Strategies: Holistic, New Brand, Service, Green and Guerrilla Marketing Strategies	15 Hours
2	<b>Developing Retailing Strategies &amp; Plans;</b> 1. Marketing Mix: Marketing Strategy Implementation - Steps, Marketing Mix 7P's – Importance, Alternative Marketing Mix Propositions- Profit, People, and Planet. Visual Merchandising – concept and practices. 2. Marketing Plans: Marketing Planning Importance, Types and Content, Strategic Business Unit - Structure, SWOT Analysis. 3. Defensive Marketing Strategies: Importance, Types, Offensive V/S Defensive Marketing Strategies, Position Defense Strategies	15 Hours
3	<b>Retail Market Environmental Trends &amp; Building Customer Value:</b> 1. Environmental Analysis: Analyzing the Macro Environment, Theories of Marketing- PESTLE Analysis, VRIO Analysis, Porter's Competency Model, and Customer Perceived Value (CPV). 2. Customer Value: Applying Customer Value and Satisfaction, Customer Relationship Management (CRM)- Concepts and Techniques 3. Customer Loyalty: Importance, Consumer Behaviour – Impact of Personal, Cultural, Social and Psychological Factors	15 Hours
4	<b>Recent Trends in Retail Marketing Strategies:</b> 1. Emerging Strategies: 21st Century Marketing Strategies, Global Marketing Strategies, and Strategies for Entering Emerging Market. 2. E-Marketing: Concept, Pros and Cons, Digital Marketing – Concept and features, Experiential Marketing Concept and features, Hospitality Marketing Management. 3. Social Marketing: Social Marketing - Importance, Barriers, Trends in Marketing Practices in India and across Globe. Repackaging and self branding – concept and importance	15 Hours

**References:**

1. Marttin Christopher: Logistic and Supply Chain Management, Second Edition, Financial Times Pitman Publishing.
2. Donalt Waters: Logistics: An Introduction to Supply Chain Management, palagravemacmillan.
3. Mukesh Bhatia: Retail Management Concept and Techniques, Regal Publications, New Delhi-110027
4. J. N. Jain and P. P. Singh Forwarded by S. K. Bhatia: Modern Retail Management – Principles and Techniques, Regal Publications, New Delhi-110027
5. A. Sivakumar: Retail Marketing, EXCEL BOOKS, 2007, New Delhi, 110028
6. P.Goplakrishnan, M. S. Sandilya: Stores Management and Logistics, S. Chand and Co. Ram Nagar, New Delhi 110055
7. R. J. Carter: Stores Management, MACDONALD ANDEVANS Bungay, Suffolk.

**M.Com. Part II Sem. IV**

**Retail Management Paper VIII**

**Recent Trends in Retail Management**

<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Understanding artificial intelligence in retail</li> <li>2. Knowledge about social shopping</li> <li>3. Evaluate E- Tailing</li> </ol>		
Unit	Content	No. Of Lectures
1	<b>Social Shopping:</b> Meaning, Concept, Trends of social shopping, aids of social shopping, benefits of social shopping, future of social shopping, examples of social shopping <i>Practical: visit any one social shopping store and study its operations</i>	15 Hours
2	<b>Experimental Retail:</b> Meaning and definitions of experimental retail, importance, trends of experimental retail, examples of experimental retail, experimental retail in India <i>Practical : study experimental retail</i>	15 Hours
3	<b>E- Tailing (Electronic retailing) :</b> Definition Advantages of E Tailing, E Tailing business models, types of E Tailers, Sectors using E Tailing, Barriers of E Tailing <i>Practical: study E-Tailing with their various types</i>	15 Hours
4	<b>Emerging Trends in Retail Management:</b> Artificial Intelligence in retail, Checkout- free stores, Pop-up stores, Same day delivery, Product Customization, Google shopping, E mail marketing <i>Practical : study various concept of retail management</i>	15 Hours

#### References:

1. Harjit Singh: Retail Management: A Global Perspective, S. Chand and Company Ltd.
2. Gibsol G. Vedamani (2017) Retail Management, Pearson Education Ltd.
3. Swapna Pradhan: Retail Management, Text and Cases

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-V: International Business

(International Strategic Management)

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Analyse the dimensions of international strategic management
2. Identify the corporate strategies and their relevance in international business
3. Evaluate different models of strategy implementation and its role in international business

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Introduction to International Strategic Management :</b> 1.1. Concept and Characteristics of Strategic Management 1.2. Emergence of International Strategic Management (ISM) – Logic and process of Internationalization Forces necessitating the adoption of ISM concept by MNC's as well as Indian Companies Corporate global strategy	15
2	<b>Dimensions of International Strategic Management :</b> Nature, components and significance of environmental scanning Corporate capability analysis – Diagnosing industry globalization potential Building global market participation Competition in global industries	15
3	<b>Setting corporate objectives in MNC's</b> 3.1. Multicultural Issues and Strategies, Managing Diversity 3.2. External and internal forces interacting with corporate objectives 3.3. Identifying strategic alternatives – Stability strategy – Growth and diversification strategy 3.4. Merger, acquisitions and retrenchment	15
4	<b>Choice of Corporate Strategy :</b> CIT, CASCADE and PORTFOLIO MODELS Formulating generic competitive strategy Implementing corporate strategy – Strategic control and operational control, Core Competencies Balanced Score Card and Value Chain Analysis	15

**References :**

1. Azhar Kazmi, Business Policy, Tata McGraw-Hill Publishing Co Ltd, New Delhi,

2. Srivastava, Management Policy and Strategic Management, Himalaya Publishing Co.
3. Porter.M, Competitive Strategy Techniques for Analyzing Industries and competitors, The Free Press, New York.
4. Thompson and Strickland, Strategic Management – Concepts and Cases, Tata McGraw Hill,
5. Jeevanandam C “Foreign Exchange : Practices Concepts and control” S. Chand Publications, 2002.
6. Donald J Bowersox Davi J Class” Logistics Management, Tata Mc.Graw Hill,New Delhi.
7. David Stewart ,”International Supply chain Management”, Cengage publications,2008.
8. Reji Ismail,“Logistics Management” Excel Books, 2008.
9. Daniels, John, Ernest W. Ogram and Lee H. Redebungh: International Business, Environments and Operations.
10. Lew, Julton D.M and Clive Stand brook (eds), International Trade Law and Practice, Euromoney Publications, London.
11. Schmothoff C.R: Export Trade – The Law and Practice of International Trade
12. Motiwal OP, Awasthi HIC: International Trade – the law and practice; Bhowmik and Company, New Delhi.
13. Kapoor ND: Commercial Law; Sultan Chand & Co., New Delhi.
14. Foreign Trade Policy: Hand book of Export Procedure and Annual of the Ministry of Commerce, Government of India.
15. Export and Import Manual, Nabhi Publications, New Delhi.
16. World Development Indicator, World Bank Publication

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VI: International Business

(India's Foreign Trade)

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Develop in-depth understanding of Indian foreign trade and export potential of important commodities
2. Acquire requisite skills and competence for managing Indian foreign trade policy effectively and efficiently
3. Understand the role of government in foreign trade
4. Get equipped the students with the knowledge of Balance of Payments of India

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>India's Foreign Trade</b> An overview of Indian foreign trade- Structure , direction and growth of India's foreign trade Major items traded at global level -Leading players in the world trade- India's position in the world merchandise trade and service India's trade relationship with major Trade Blocs in the world India's Trade agreements with various Trade Blocs	15
2	<b>India's Foreign Trade Policy</b> Foreign trade policy of India-Foreign trade programme under five year plans New initiatives-Export promotion measures and infrastructure support Export and trading houses, Export promotion schemes and Incentives Institutional arrangements for export promotion; Export Processing/Special Economic Zones, 100% EOUs.	15
3	<b>Balance of Payments of India</b> Balance of trade, Balance of Payment ,Government steps to correct BOP, Analysis and changes over time, Changes in the pattern of State Trading in India over time Exchange control, Convertibility of rupee and its Impact on India's Foreign Trade- Regulation of Foreign Trade in India; Tariffs & Non-tariff barriers	15
4	<b>Government of India and Foreign Trade</b> Role of Government in India's Foreign Trade – EOU – EPZ – SEZ in India, State Trading Corporation- Minerals and Metals Trading Corporation Role of Commodity Boards, Commercial Treaties-Trade Agreements-Counter Trade Export Potential of Important Commodities: Traditional and non-traditional	15

	exports- jute, cotton, textile, tea, engineering, gems and jewellery, readymade garments	
<b>References :</b> <ol style="list-style-type: none"> <li>1. Francis Cherrunilam, International Trade and Export Management, Himalya Publications</li> <li>2. Bhagvati J, International Trade , Penguin Books</li> <li>3. India's Trade statistics, published by CMIE and DGCIS.</li> <li>4. Annual Reports of Ministry of Commerce</li> <li>5. Economic Survey, Govt. of India.</li> <li>6. Export-import Policy and Other Documents, Govt.oOf India</li> <li>7. Mannur, H.G., International Economics, Vikas Publishing House,. New Delhi</li> <li>8. Salvatore, D., International Economics, John Wiley &amp; Sons</li> <li>9. Sodersten, BO, International Economics, McMillan, London</li> <li>10. M.L Verma-Foreign Trade Management in India, Vikas Publishing House, New Delhi.</li> <li>11. D. Nayyar -India's Export and Export Policies</li> <li>12. India's Balance of Payments-RBI</li> <li>13. Vadilal- India's Foreign Trade</li> <li>14. Khan N.A.-Prospects of India's Foreign Trade</li> <li>15. Balagopal- Export Management, Himalaya Publishing House, Bombay</li> <li>16. Bhashyam S: Export Promotion in Indian-The Institutional Infrastructure, Commonwealth Publications, New Delhi</li> <li>17. Chaudhuri B.K.- Finance of Foreign Trade and Foreign Exchange; Himalaya Publication, New Delhi.</li> <li>18. Mahajan V.S- India's Foreign Trade and Balance of Payments- Deep &amp; Deep Publications, New Delhi</li> </ol>		

**Shivaji University, Kolhapur**

**M.Com. II (Semester-III & IV) NEP**

**Paper-VII: International Business**

<b>(Foreign Exchange Management)</b>		
Introduced from June 2023		
<b>Course Outcomes:</b> After completion of this course, students <ol style="list-style-type: none"> <li>1. Explore international sources of long-term finance</li> <li>2. Understand foreign exchange Market, its mechanism and functioning</li> <li>3. Analyze determinants of exchange rates and trading in foreign exchange</li> <li>4. Understand foreign exchange risk hedging techniques</li> </ol>		
<b>Marks 100</b>		<b>Credits 4</b>
<b>Unit No.</b>	<b>Unit Name</b>	<b>Periods</b>
<b>1</b>	<b>Foreign Exchange Management</b> Evolution of Exchange Rate System Meaning, Objectives, Significance and Scope of Foreign Exchange Management, Need for stability in Foreign Exchange Rate Relationship between Forex Management and Financial Management, Forex Management and Global Environment	15
<b>2</b>	<b>International Financial Markets and Instruments</b> An overview of international capital and money markets International capital and money market instruments – GDRs, ADRs, Euro Bonds, Dual Currency Bonds, Euro Equity, Euro Deposits etc. Arbitrage opportunities Integration of markets	15
<b>3</b>	<b>Foreign Exchange Market</b> Meaning, Characteristics, Functions, Organization & Participants in Forex Market Mechanics of making foreign payments Advantages of Forex Trading Forex Market in India: History, Structure & Components	15
<b>4</b>	<b>Determinants of Foreign Exchange Rates</b> Exchange rates, Factors affecting exchange rates, Exchange rate quotation and arbitrage in foreign exchange market, Spot, Forward, Cross exchangerates, Speculation Foreign exchange risk hedging techniques: Swaps, Options, Offshore banking, Payment terms Foreign Exchange Administration in India-Methods of foreign exchange control in India: FEDAI, FEMA The Hawala Market, Foreign exchange problems in India	15
<b>References :</b>		



1. Jeevanandan, C, Foreign Exchange and risk Management, Sultan Ch
2. Chatterjee, Principles of Foreign Exchange, Himalaya, Bombay.
3. V. Rajwade- Foreign Exchange International Finance
4. Jeevanadam-Foreign Exchange Arithmetics
5. A.K. Chaterjee- Principles of Foreign Exchange
6. Ian Giddy, Global Financial Markets, AIYBS, New Delhi
7. S. Ramkrishan-Exchange Control Regulations in India-IIFT New Delhi
8. Avadhani V.A.- International Financial Management
9. Seth A.K.- International Financial Management
10. Machiraju H.R.- International Financial Management
11. A.G. Apate-International Finance
12. Avadhani V.A.- Global Business Finance
13. Cheol Eun & Burce Reshick- International Financial Management
14. Agarwal O.P.- International Financial Management

**Shivaji University, Kolhapur**

**M.Com. II (Semester-III & IV) NEP**

**Paper-VIII: International Business**  
**(Recent Trends in International Business)**

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand the dynamics of global business environment & regulation of international business
2. Understand the HR practices with respect to international business
3. Gain the knowledge of marketing management in international perspective
4. Understand the critical role and applications of technological advancements and IT tools in international business

**Marks 100**

**Credits 4**

<b>Unit No.</b>	<b>Unit Name</b>	<b>Periods</b>
<b>1</b>	<b>Dynamics of Global Business Environment</b> Trend in world trade and economic growth Emerging opportunities in International business, Diagnosing industry global potential, Factors of global competitiveness, Technology and global competitiveness, Sources of Technology Dynamics, Foreign Technology Acquisition Regulation of International Business: International trade and intellectual property rights, cross-border transitions, WTO dispute settlement mechanism, Anti-dumping measures, Countervailing duties, Safeguard measures, Ecological issues in International business	15
<b>2</b>	<b>Human Resource Management in International Perspective</b> Changing trends in International employment Management of International Recruitment and Selection, Special provisions pertaining to expatriate labour recruitment, Training and development of expatriates International Compensation: Objectives, components and methods of compensation Employee Relations in MNCs: Changing dynamics of employee relations in MNCs, Grievances handling in MNCs	15
<b>3</b>	<b>Trends in International Marketing</b> Internet marketing, Components of International marketing Building brand in international markets: Brand building on web, Types of brands, Benefits of branding in international market, International brand-image, brand-equity & brand-loyalty, Strategies for building global brand 3.2 Pricing decision for international market: Pricing approaches for international markets, Factors influencing pricing decision in international	15

	markets 3.4 Overseas buying behaviour: Meaning and characteristics	
<b>4</b>	<b>IT and International Business</b> Importance of Information Technology in International Business, Communication across borders, e-business concepts and critical factors for success, Business value telecommunication networks IT and global business operations: Advancements in manufacturing, Application of Artificial Intelligence (AI) in business- Internationalization of MSME E-Commerce: Meaning, Types , Significance and Barriers of E-Commerce, E-Commerce and Digital Payment Systems Cyber crime in International Business: Types of cyber crimes in International business and International measures to combat cyber crimes	15
<b>References :</b> 1. Shaikh Saleem-Business Environment-Pearson Education 2. Ashwathappa- Essentials of Business Environment-Himalaya Publishing House 3. Cherunilam F.-Elements of Business Environment- Himalaya Publishing House 4. Indira, K.- International Trade Law-Routledge Publishers 5. Lew, Julton D.M. & Clive Standbrook- International Trade Law and Practice-Euromoney Publications, London 6. Rakesh Mohan Joshi- International Marketing, Oxford University Press 7. Michael R. Simon-Consumer Behaviour 8. Martin Evans, Ahmed Jamal & Gordon Foxall-Consumer Behaviour-Wiley India 9. Matin Khan -Consumer Behaviour 10. Arul P.G.-Empowering SMEs for Global Competitiveness-TR Publications 11. Ashwathappa K & Sadhana Das-IHRM-Tata McGraw Hill, New Delhi 12. Bhatia S.K- IHRM; A Global Perspective _ Practice and Strategies for Competitive Success-Deep & Deep Publications, New Delhi 13. Laudon-Management Information System: Managing the Digital Firms-Pearson Education 14. Relevant websites may also be approached		

**Shivaji University, Kolhapur**  
**Nature of Question Paper for M.Com. (NEP)**

**Marks: 80**

**Duration: 3 hours.**

Instructions:

5. Question number 1, 2 and 3 are compulsory
6. Attempt any two questions from question number 4 to 6.

Q.1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q.6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

## M. Com. Part II, Semester III

### E-Commerce : Paper V

Course Outcomes:

After studying this course, the students shall be able:

1. To demonstrate the management of e-commerce
2. To get insight about e-commerce and e-business models
3. To plan e-commerce strategies
4. To know the electronic payment system

Unit	Contents:	No. of Hours
I	<b>Management of E-Commerce:</b> Managing E-Commerce, Exploring E-Commerce, Prospects of E-Commerce, Dot com companies, Comparison between conventional business and e-business, Organisation of business in E-Commerce, Legal issues in E-Commerce, Problems on E-Commerce  <b>Practical:</b> Write an assignment on the 'Management of E-Commerce'	15
II	<b>E-Commerce and E-Business:</b> E-Commerce applications, Difference between E-Commerce and E-Business, Models of business : C2C, G2G, B2G, B2P, P2P, B2A, C2A, B2B, B2C, E-distributor, Just in time delivery in e-business  <b>Practical:</b> Prepare a power point presentation on 'E-Business'	15
III	<b>Planning for E-Commerce</b> Planning E-Commerce initiates, linking objectives to business strategies, measuring cost objectives, comparing benefits to costs, Strategies for developing E-Commerce, Personalisation of E-Commerce  <b>Practical:</b> Write an assignment on strategies for developing E-Commerce.	15
IV	<b>Electronic Payment System:</b> Introduction, Types of electronic payment system, Traditional v/s e-payments, Credit card, Electronic fund transfer, Electronic cash, Online payment, Smart card, Wallets, Apps, Prerequisite for electronic payment, Risk in electronic payment <b>Practical :</b> Visit any bank and understand the procedure of electronic payment and risk associated with the same.	15
	<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol>	

	Q. 1 a. Choose the appropriate alternative	(10)	
	b. True or false	(6)	
	Case Study/Problem	(16)	
	Short Notes (any 4 out of 6)	(16)	
	Long answer question/practical problem	(16)	
	Long answer question/practical problem	(16)	
	Q. 6. a. Short answer question/ problem	(8)	
	b. Short answer question/ Problem	(8)	
	*****		

**Reference Books:**

E-Commerce : C S V Murthy, Welingkar Institute of Management Development and Research Electronic

Commerce (From Vision to Fulfilment) : Elias M Awad, Prentice Hall India Publications Evolution of E-Business

: C Mackey, Darwin Publishers

Electronic Commerce : Schneider and Perry, Thompson Course Technology Publication

## E-Commerce Paper VI

### Functional Areas of E-Commerce)

After studying this course, the students shall be able:

1. To understand the applications of supply chain management in E-Commerce
2. To understand the warehouse management system in an E-Commerce organisation
3. To know the process of development of E-Commerce website
4. To analyse types of threats and application of internet security

Unit	Contents	No. Of Hours
I	<b>Supply Chain Management:</b> Logistics options, Packaging of Products, Inventory management <b>Practical : Visit any seller company who sales online and observe the supply process</b>	15
II	<b>Warehouse Management:</b> Inventory Levels, Inventory Item Coding, Moving / Non-moving Item Analysis, Inventory storage systems, Monitory Systems, Security Controls <b>Practical – Visit any seller company who sales online and observe the warehouse management systems</b>	15
III	<b>Development of E-Commerce Website</b> Difference between static & responsive website, Advantages & disadvantages of own website, Domain name registration, Cost & time for website development, Home page & Product Display <b>Practical – Visit any E-Commerce website developer company and interact</b>	15
IV	<b>Internet Security</b> Types of threats (financial, virus, hacking etc.), Virus Attack & Hacking, Data Encryption, Antivirus, Firewalls, Digital Signature <b>Practical – Visit any IT security service provider company and interact</b>	15

## E-Commerce Paper VII

### (Risk Management in E-Commerce)

After studying this course, students will be able:

1. To know risks in E-commerce.
2. To understand security risks and apply control measures
3. To demonstrate various risks related to E-commerce.
4. To analyze the risk associate to E-commerce

Unit	Contents	No. Of Hours
I	<b>Introduction to Risks in E-commerce</b> Concept, Meaning, Scope of risk, Sources of Risk , Risk Measurement, Types of Risks-Technical risk, Individual risk, Business risk, Societal risk, Misconceptions about risks. <b>Practical :</b> Write a Case Study On Risks in E Commerce	15
II	<b>Security Risk</b> Introduction and concepts, the e-commerce security environment: (dimension, definition and scope of security), security threats in the E-commerce environment (security breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, Security channels of communication, protecting networks and protecting servers and clients) <b>Practical :</b> Write a Case Study On Hacking	15
III	<b>Payment Risk</b> Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house), risks involved in e-payments and control measures, <b>Practical :</b> Group discussion on use of debit card/ credit card/ smart card	15
IV	<b>Risk Management</b> Concept, Identification of risks , Pre-requisites of risk management and fundamentals, Risk Management Process - Steps in risk management process, Risk management approaches, Methods of handling risks, Risk reporting process. Risk management standards- AS/NZS4360, COBIT, ISO17999. <b>Practical:</b> Collect the information from any e-commerce organisation about risk in E-Commerce and report the same.	15



## E-Commerce Paper VIII

### (Recent Trends in E-Commerce)

#### Course Outcomes:

After studying this course, students will be able:

1. To Describe e-commerce evolution and emerging trends.
2. To understand the techniques and technologies in e-commerce.
3. To demonstrate advance payment systems.
4. To Understands the digital business and digital marketing.

Unit	Contents	No. Of Hours
I	<b>Evolution of E-commerce:</b> Introduction, History of Electronic Commerce, Roadmap of e-commerce in India, The Digital Revolution and Society, The Digital and Social Worlds - The Digital Economy, The Digital Enterprise, Virtual Communities, Online Communities, Emerging E-Commerce Platforms. E-Business, Electronic Markets and Networks; the Content and Framework of E-Commerce, E-Commerce Business Models, Benefits and Limitations of E-Commerce <b>Practical :</b> Develop any e-commerce business model.	15
II	<b>Technologies in E-Commerce:</b> EC enablers, Review of the Internet structure, the TCP/IP Protocol Suite, The client/server model, Review of the architectural components of World-Wide Web (WWW), Proxy servers, Internet call centers, WWW data, cookies, and log files, Introduction to Data Warehouse & Data mining, Concurrency, Commitment, and Recovery (CCR), Intelligent agents and their role in EC, Application layer protocols and APIs, Common Gateway Interface (CGI), Smart Cards. <b>Practical :</b> Review any internet structure	15
III	<b>Advanced Payment System</b> Electronic payment Systems, Payment processing Network, Payment Gateway, online banking, Smart Cards, Stored-Value Cards, EC Micropayments, Mobile Payments, Digital and Virtual Currencies <b>Practical :</b> Group discussion on Mobile Payment Apps	15
IV	<b>Digital Business</b> Introduction to digital marketing-Concept, advantages, limitation and applications. Online Purchasing Process, E-Marketplaces - Types, Components and Participants, Disintermediation and Reintermediation; Customer Shopping Mechanisms - Webstores, Malls, Portals, Electronic Malls , Web (Information) Portals. Social Networking and M-Government. <b>Practical:</b> Poster presentation on various platforms of digital marketing	15

### **Reference Books for Paper V, VI,VII, and VIII**

1. Essentials of Online payment Security and Fraud Prevention - David A. Montague
2. IT security, Taxmann Publications Pvt Ltd
3. E-Commerce : Strategy, Technology and Applications - David Whitley
4. E-Commerce and Indian Perspective by P. T. Joseph
5. E-Commerce: 2017 Global Edition by Carol Guercio
6. Risk Management Guide for IT Systems - NIST special publication,
7. IT Security and Audit - Ron Weber
8. E-commerce: business, technology, society, by K. C. Laudon and C. G. Traver, Addison Wesley,
9. Logistical Management - Bowersox, , Mc-Graw Hill,
10. Supply Chain Management for Global Competitiveness,by Sahay B S, Macmillan India Ltd., New Delhi.
11. Logistics and Supply Chain Management Cases and Concepts,by Reguram G, Rangaraj N, Macmillan India Ltd., New Delhi,
12. The Management of Business Logistics - Coyle, Bradi and Long, West Publishing Co.
13. Introduction to E Commerce & Social Commerce- Turban E , Whiteside J , King D, Outland J Springer
14. E-Business and E-Commerce Management- Strategy, Implementation and Practice, Dave Chaffey, Pearson Education.
15. Electronic Commerce – A Managerial Perspective, Efraim Turban, David King, Dennis Viehland, Jae Lee, Pearson Education.

## Information Technology Paper V

### Advanced Web Technology

#### Course Outcomes:

Students who complete this course should be able to:

1. Understand working of .Netframework.
2. Demonstrate concept of object oriented programming usingC#.
3. Understand web controls and develop web application usingASP.Net.
4. Develop web based application usingADO.Net.

<b>Marks : 100</b>	<b>Hours of Teaching: 60</b>	<b>Theory: 40</b>	<b>Practical: 20</b>
<b>Unit I</b>	<b>Introduction to .Net Framework</b> :Overview, Architecture, Features of .NET , Meta data, CLR, Managedandunmanagedcode,CTS,CLS,.NETbase classes,IntroductiontoVisualStudio.NETIDE, Types of JIT compiler.		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	Practicals based on DLL and exe.		<b>05</b>
<b>Unit II</b>	<b>Introduction to C#:</b> Introduction to C#, program using command line arguments, Decision making statements,Loopingstatements,Globalstackandheap memory,referencetypeanddatatype,castingimplicit and explicit, Boxing and unboxing, pass byreference and out parameters.		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	C# programs on – Even odd No, Prime No, Factorial, Swapping, program using out parameter.		<b>05</b>
<b>Unit III</b>	<b>Web development through ASP.Net:</b> Understanding role of WEB server and WEB browser, HTTP request and response structure, Introduction to ASP, Types of server controls, Validation controls, Web forms life cycle, ASP.NET state management, deploymentof web application through IIS.		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	Implementation of web controls, web form validation		<b>05</b>
<b>Unit IV</b>	<b>Database Connectivity through ADO.Net:</b> Introduction to ADO.Net, Architecture of ADO.Net- Connected and Disconnected, DataReader, DataAdapter, DataSet, Connection, Command. Connectivity between ASP.Net and MS.Sql Server database.		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	DatabasconnectivitybetweenASP.NetandMS.Sql Serverdatabaseandperforminsert,update,search, delete operations on data.		<b>05</b>

**Reference Books: -**

- 1..NETprogrammingBlackBook,DreaTechPress
- 2.NET4.5Programming6-in-1,BlackBookKogent
3. C# 2012 Programming Black Book Covers .NET 4.5Kogent
4. B.M. Harwani ,“Practical ASP.NET Projects”, SPDPublication
5. ChiragPatel,“Advance.NETTechnology”2ndEdition,DreamTech Press,2012
6. CristianNagel,BillEvjen,JayGlynn,Karli Watson, Morgan Skinner, “ProfessionalC#2012and.NET4.5”,WroxPublication
7. AnneBoehm,JoelMurach,“murach’sASP.NET4WebProgrammingwith C# 2010”, 4th Edition , SPDPublication,2011
8. Web Technologies Black book , DreamTech Press.

## Information Technology Paper VI

### Advanced Database Technology

#### Course Outcomes:

The students of this course will be able to:

1. Identify the nature of data and need of database for an organization.
2. Design relational database to store organizational data properly.
3. Compare and select appropriate database model for an organization.
4. Differentiate between XML database and other database models.
5. Examine the importance of different emerging database models in an organization.

Marks : 100		Hours of Teaching: 60	Theory: 40	Practical: 20
<b>Unit I</b>	<b>RELATIONAL DATABASES AND ADVANCED SQL</b>			<b>10</b>
<b>a) Theory</b>	The relational database model: tables, keys, integrity constraints, operators, primary key selection and functional dependencies, ER Modeling: Types of Entities, Relationships, Developing an ER Diagram. Advanced SQL: SQL functions, cursors, triggers, stored procedures, embedded SQL. Indexing and Query Optimization			
<b>b) Practical</b>	Case study based on Payroll system for preparing ER Diagram including database design and practical assignments based on cursor and trigger.			<b>05</b>
<b>Unit II</b>	<b>OBJECT ORIENTED DATABASES</b>			<b>10</b>
<b>a) Theory</b>	The extended entity relationship (EER) model: generalization, specialization, Concepts for Object Oriented Databases: Object Identity, Object structure, Type Constructors, Encapsulation of Operations, Inheritance, Object Database Standards, Languages and Design: ODMG Model, ODL, OQL.			
<b>b) Practical</b>	Case study based on College Admission System for preparing EER diagram including designing of Object oriented database for the same			<b>05</b>
<b>Unit III</b>	<b>DISTRIBUTED DATABASE MANAGEMENT SYSTEM</b>			<b>10</b>
<b>a) Theory</b>	Introduction to Distributed Database, Advantages of DDBMS, Special Functions of DDBMS, Fragmentation: Horizontal, Vertical, Mixed/ Hybrid Fragmentation, Replication and allocation techniques for distributed database design. Query Processing in distributed databases, concurrency control and recovery in distributed databases.			
<b>b) Practical</b>	Case study based on design of Distributed database system for Inventory system of any manufacturing organization.			<b>05</b>

<b>Unit IV</b>	<b>XML AND EMERGING DATABASE MODELS</b>	<b>10</b>
<b>a) Theory</b>	XML Databases: Structured unstructured and semi structured data, XML hierarchical Data Model, XML Document DTD and XML Schema, XML Query. Emerging Database Model: Multimedia Database, Temporal Databases, Database on the World Wide Web, GIS Data Operations, Digital Libraries.	
<b>b) Practical</b>	Case study based on usage of xml database by hotel price comparison web sites (Trip Advisor, Trivago etc.)	<b>05</b>

#### Reference Books -

1. Database system concept Korth, Silberschatz and Sudarshan, MGH,5th
2. SQL /PL SQL For Oracle 11G Black Book, Dr.Deshpande,WileyDreamtech2012
3. SQL, PL/SQL the programming language of Oracle, Ivan Bayross, BPB,4th
4. Advance Database Management System, Chakrabharati/Dasgupta, Dreamtech2011
5. Advanced DBMS, Rini Chakrabarti, S. Dasgupta, Subhash Shinde,Dreamtech
6. Beginning XML Databases, Gavin Powell, Wiley Publishing, 1stEdition
7. Designing XML Databases -Paperback, by Mark GravesPrentice Hall PTR,2001

Information Technology Paper VII			
IT Security and Audit			
Marks:100	Total Hoursof Teaching:60	Theory:40	Practical:20
<b>Course Outcomes:</b> At the end of the course the student should be able to: <b>CO1.</b> Demonstrate the concepts of information systems audit and security. <b>CO2.</b> Estimate the organizations risk management IS controls and security architecture. <b>CO3.</b> Define the application of various types of Computer-Assisted Audit Tools and Techniques. <b>CO4.</b> Students must be able to determine an understanding of the complexity of managing security in information systems			
Unit-1 : a) Theory	IS Security History & evolution of IS Security, Introduction to security, need for security and control, Information system Assets, risk to information system data and resources, definition of information security. Cyber crimes, types of security Physical security, Threats to security, physical access, fire and theft protection, environmental hazards, logical security: Threats to security. Access control- identification, authentication, authorization, password control and management access control software.	10 Hours	
b) Practical	<b>Prepare report on IT assets classification, and security threats for any organization.</b>	5 Hours	
Unit-2 : a) Theory	<b>Data Security:</b> Threats to security, data access control, Back- up and recovery strategies, data input/output control, data encryption. Telecommunication Security: Physical security, logical access security, dials in access security, network management control, Authentication protocols, Internet/intranetSecurity,supportingtechnologyfordat abase and application security.	10 Hours	
b) Practical	<b>Prepare report and presentation on data security.</b>	5 Hours	
Unit-3 : a) Theory	IS Audit and Control • Information System: Overview of information System Auditing, Need of audit of computers effects of computers on auditing, conducting an information system audit, types of audit, audit procedure, audit risks, Overview of steps in a audit. • Information System Control: framework of management control, introduction, top management control, evaluating the planning, organizing,leading and controlling function, preparation of audit report.	10 Hours	
b) Practical	Practical's on writing system audit report.	5 Hours	
Unit-4: a) Theory	Security policy- Administrative & technical, Security policy framework & infrastructure, introduction to Security policiesISO standards and Practices. Domain related Security studies	10 Hours	
b) Practical	Practical's on design of security policies for IT enabledmanufacturing or service organization.	5 Hours	

Reference Books:

- 1 EDP Auditing - RonWeber
- 2 PC and LAN security – StephenCobb
- 3 EnterpriseSecurity-ProtectingInformationAssets-MichelE.Ka
- bey 4 Enterprise Disaster Recovery Planning Miora
- 5 Computer Security -Summies
- 6 Internet Security – Derek,Alkins
- 7 Information security policies procedures and standards by ThomasPettier
- 8 InformationSystemSecurity:securityManagementframeworksandbestPracticesbyNi  
naGodbole

Suggested research journals:

1. **International Journal of AuditingTechnology**
2. **Journal of Information Security andApplications**



## Information Technology Paper VIII

### KNOWLEDGE MANAGEMENT

#### Course Outcomes:

The students of this course will be able to:

1. Explain the key theories and models that inform knowledge management
2. Critically apply theory to organizations in order to identify and justify effective knowledge management strategies and activities
3. Compare and select appropriate BI tool for effective knowledge management.

<b>Marks : 100</b>	<b>Hours of Teaching: 60</b>	<b>Theory: 40</b>	<b>Practical: 20</b>
<b>Unit I</b>	<b>Introduction of KM:</b>		<b>10</b>
<b>a) Theory</b>	Definitions of data, information & knowledge, wisdom, Types of knowledge, knowledge analysis, knowledge life cycle, value of knowledge, Knowledge acquisition tools, global knowledge economy. KM Evolution. Drivers of KM - Knowledge-centric drivers, Technology drivers, Structural drivers, Process-focused drivers, Economic drivers – Creating Knowledge Edge. KM Strategy-Meaning, need and significance. Factors influencing Knowledge Management.		
<b>b) Practical</b>	Case Study on Knowledge Management Strategy for manufacturing and service organization.		<b>05</b>
<b>Unit II</b>	<b>KM Architecture</b>		<b>10</b>
<b>a) Theory</b>	Component architecture of Knowledge Management Systems, knowledge management in decentralized heterogeneous organizations, KMS Life Cycle, Challenges in building KMS, Phases in KM Life Cycle, KM Applications. Web based knowledge management support for document collections.		
<b>b) Practical</b>	Case study on Knowledge management challenges and architecture		<b>05</b>
<b>Unit III</b>	<b>Organizational KM system development</b>		<b>10</b>
<b>a) Theory</b>	Organizational knowledge management- Need, benefits types, components, functions, Knowledge mapping techniques. Knowledge creation, Nonaka model of knowledge creation and transformation, The people core, Identifying Knowledge Centers, The Technical core, Build In-home, buy or outsource model, Capturing Tacit knowledge – Evaluating the Experts, Developing relationship with Experts, The Interview as a tool, Guide to a successful Interview with the Expert, Knowledge indexing.		
<b>b) Practical</b>	Case study on Knowledge Mapping		<b>05</b>
<b>Unit IV</b>	<b>Recent Tools and Applications of KM</b>		<b>10</b>
<b>a) Theory</b>	Business Intelligence-Definition, concept and need of BI. BI tools- include data visualization, data warehousing, dashboards, and reporting. Intelligent support systems- intelligent systems and A.I. comparing artificial and neural Intelligence, conventional Vs. A.I. computing Fuzzy logic, virtual Reality, KM applications.		
<b>b) Practical</b>	Case study on KM and AI implementation. Field work on –to study BI system in any organization.		<b>05</b>

**Reference Books:**

1. Knowledge Management – Sudhir Warier, Vikas Publications.
2. Knowledge Management Systems – Stuart Barnes, Thomson Learning.
3. Key issues in the New Knowledge Management – J.M. Firestone, M.W. McElroy.
4. Developing Expert System for Business – Chandler/Liang.
5. Knowledge Management – Pankaj Sharma, APH Pub.
6. “The knowledge Management Toolkit – Orchestrating IT, Strategy, and Knowledge Platforms”, Amrit Tiwana, Pearson, Fifth Impression 2009, Education.
8. Knowledge Management-Elias M. Awad & Hassan M. Ghaziri Pearson publication

**E-Books:**

1. Case Studies in Knowledge Management- Murray E. Jennex
2. Essentials of Knowledge Mangement- Bryan Bergerson

**Journal of Knowledge Management**

1. International Journal of Knowledge Management Studies
2. Journal of Information & Knowledge Management

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-V: BUSINESS ECONOMICS

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand macro economic theories.
2. Get acquainted with theoretical part of economy.
3. Explain Macro Economic Equilibrium, Trade Cycles and Inflation.

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Macro Economics and Economic Equilibrium</b> Macro Economics and Business Decisions Macro Economic Problems and Variables Income & Employment Determination: Classical & Keynesian Approach Shifts in Aggregate Demand	15
2	<b>Consumption and Investment Function</b> Consumption Function –APC, MPC and their Practical Significance Friedman’s Permanent Income Hypothesis Investment Function –MEC and its Importance Multiplier and its Practical Significance.	15
3	<b>Business Cycles</b> Meaning, Causes and Control of Business Cycles The Cobweb Theory Samuelson-Hicks Theory of Trade Cycles Goodwin’s Theory of Trade Cycle	15
4	<b>Inflation And Deflation</b> Meaning, Causes and Effects of Inflation Theories of Inflation – Demand Pull Inflation and Cost – Push Inflation, Market Power & Structural Meaning, Causes and Effects of Deflation Control of Inflation and Deflation	15

**References :**

- 1) Dewett K.K., Chand A., (1984) ‘Modern Economic Theory’, Shyamlal Charitable Trust, New Delhi.

- 2) Gupta K,R, (1970), Macro Economics, Atam Ram & Sons, Delhi.
- 3) Hajela T, N. (1977) ‘ Micro Economics An Introduction’ ShivalalAgarwala& Company, Agra.
- 4) Harvey J. and Johnson M. (1977), Introduction to Micro Economics’, TheMacmillan Press Ltd, London.
- 5) Korliras P., Thorn R., C (1979) ‘Modern Macro Economics’ Harper & Row,Publishers, New York.
- 6) Mehta J.K., (1975), Elements of Economic Analysis, The MacmillanCompany of India Ltd, Delhi.
- 7) Mithani D.M. (2009), Managerial Economics, Himalaya Publishing House,New Delhi.
- 8) Sundharam K.P.M Vaish M.C., (1984) ‘Principles of Economics’, RatanPrakashanMandir, Delhi.
- 9) Surrey M.J.C., (1976), ‘ Macro Economic Themes, Oxford University Press,London
- 10) Vaish . M.C, (1993), Macro - Economics Theory, Wiley EasternLimited, New Delhi.

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VI: BUSINESS ECONOMICS

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

- 1) Understand Macro Economic theories.
- 2) Get acquainted with theoretical part of economy.
- 3) Explain Foreign Trade, Balance of Payments, Monetary Policy and Fiscal Policy

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Foreign Trade Policy</b> Free trade policy Trade protection policy India's foreign trade policy – Historical view Current foreign trade policy	15
2	<b>Theories of Foreign Trade</b> Adam Smith's theory Ricardian theory Heckscher – Ohlin theory Terms of Trade	15
3	<b>Balance of Payments</b> Meaning and Accounts of BOP Causes and kinds of disequilibrium BOP Accounting system in India Measures for Balance of payments adjustment	15
4	<b>Monetary and Fiscal Policy</b> Meaning and objectives of Monetary Policy Instruments of Monetary Policy Meaning and objectives of Fiscal Policy Instruments of Fiscal Policy	15

## References :

1. H. L. Ahuja (2008), Advanced Economic Theory – S. Chand & Company Ltd, New Delhi
2. K. K. Dewtt (2010), Modern Economic Theory – S. Chand & Company Ltd, New Delhi

3. Gupta K. R. (1970) Macro Economics, Atam Ram & Sons, Delhi.
4. Mehta J. K., (1975), Elements of Economic Analysis, Macmillan Company of India Ltd.Delhi.
5. Mithani D. M. (2009), Managerial Economics, Himalaya Publishing House, New Delhi.
6. Sundhram K. P. M. Vaish M.C., (1984) 'Principles of Economics', RatanPrakashanMandir,Delhi.
7. Surrey M. J. C., (1976), 'Macro Economic Themes, Oxford University Press, London.
8. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication
9. Hanson J.L.(1970),Monetary Theory and Practice, McDonalds and Evans Ltd. London
10. Gupta G.S.(2008),Macro Economics: Theory and Applications, Tata McGraw HillEducation
11. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.11. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.

# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VII: BUSINESS ECONOMICS

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand micro economic theories
2. explain concepts of cost, revenue and recent developments in demand theories
3. Understand theories of firm and welfare economics.

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Cost and Revenue Analysis</b> Traditional approach of cost of production Modern approach of cost of production Concept and Types of Revenue Revenue Curves under Perfect and Imperfect competition.	15
2	<b>Recent Developments in Demand Theory</b> Samuelson's Revealed Preference Theory Neumann-Morgenstern Utility Theory Friedman – Savage Hypothesis Hick's Revised Theory of Demand	15
3	<b>Theories of the Firm</b> Growth rate maximization theory of Marris Williamson's model of maximization of managerial utility function Behavioral model of March Conventional v/s Alternative theories of firm	15
4	<b>Welfare Economics</b> Meaning- new welfare economics Consumer's Surplus Arrow's theory of Social Choice Alternative Social Choice Theories	15

## References :

1. Stonier and Hague "The Textbook of Economic Theory", Orient Longmans Ltd.
2. M.L.Seth, "Micro Economics" Laxmi Narayan Agrwal Publication, Aagra
3. M.L. Jhingan, "Micro Economic Theory" Vikas publication, New Delhi
4. Gupta G.S. "Managerial Economics" Tata Mac Graw Hill Publication, New Delhi
5. Dean J. "Managerial Economics-Theory and Applications" Himalaya Publishing House, New

Delhi.

6. Ahuja H.L. : Advanced Economic Theory
7. M. N. Shinde, “ Managerial Economics”, Ajab Publication, Kolhapur
8. R.R.Doshi, “Modern Business Economics” Modern Publication, New Delhi.
9. D.D. Chaturvedi, “ Business Economics Theory and Applications” International Book House Ltd. Ahmadabad
10. D.D.Tewari, “ Principles of Micro Economics”
11. R.R.Barthwal, “Micro Economic Analysis”
12. V.K.Puri, “Business Economics” Himalaya Publishing House, New Delhi.
13. P.M. Salwan, “Texmans Business Economics” Texman Publication New Delhi.
14. D.N. Dwivedi “Managerial Economics” Vikash Publishing House, UP



# Shivaji University, Kolhapur

M.Com. II (Semester-III & IV) NEP

Paper-VIII: BUSINESS ECONOMICS

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand macro economic theories
2. Get acquainted with functioning of an economy.
3. Understand National Income Determination, Monetary sector, IS-LM Models and Economic Growth

**Marks 100**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Theories of National Income Determination</b> Income Determination in two sector model Increase in investment Income determination in three sector model Income determination in Four Sector model	15
2	<b>Monetary Theories</b> Keynes monetary theory Patinkin's Real Balance Effect Tobin's theory Milton Freidman's theory	15
3	<b>IS-LM Model</b> Interdependence of the product & Money markets Two sector IS – LM Model Three Sector IS – LM Model Four Sector IS – LM Model	15
4	<b>Economic Growth</b> Meaning and determents of economic growth Harrod – Domar Model of Growth Neo-classical Growth Model Endogenous Growth Models	15

**References :**

1. H. L. Ahuja (2008), Advanced Economic Theory – S. Chand & Company Ltd, New Delhi
2. K. K. Dewett (2010), Modern Economic Theory – S. Chand & Company Ltd, New Delhi

3. Gupta K. R. (1970) Macro Economics, Atam Ram & Sons, Delhi.
4. Mehta J. K., (1975), Elements of Economic Analysis, Mac-Millan Company of India Ltd. Delhi.
5. Mithani D. M. (2009), Managerial Economics, Himalaya Publishing House, New Delhi.
6. Sundhram K. P. M. and Vaish M.C., (1984) 'Principles of Economics', RatanPrakashanMandir, Delhi.
7. Surrey M. J. C., (1976), 'Macro Economic Themes, Oxford University Press, London.
8. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication
9. Hanson J.L.(1970),Monetary Theory and Practice, McDonalds and Evans Ltd. London
10. Gupta G.S.(2008), Macro Economics: Theory and Applications, Tata McGraw Hill Education
11. Gupta S.B.(2010), Monetary Economics, S. Chand and Company

<b>Shivaji University, Kolhapur</b> <b>Nature of Question Paper for M.Com. (NEP)</b>	
<b>Marks: 80</b>	<b>Duration: 3 hours.</b>
<b>Instructions:</b> 7. Question number 1, 2 and 3 are compulsory 8. Attempt any two questions from question number 4 to 6.	
Q.1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q.6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus of M.Com.**  
**Faculty of Commerce and Management**  
**Syllabus in accordance with NEP-2020**  
**Introduced from academic year 2023-24**  
**M.Com. Part-II (Semester-III)**  
**SKILL ENHANCEMENT COURSE (SEC-3)**  
**(Self Study Mode)**  
**Title of the Paper : E-filing of Income Tax Return**

**30 Hours**

**2 Credits**

	<b>Course Content</b>
<b>Course Outcomes</b>	After studying this course students shall be able To know the different income tax return To know the procedure of e filing tax return and payment of tax
<b>Skills to be acquired</b>	Acquire ability to apply such knowledge to e filling of income tax return
<b>Unit-I</b>	<b>Return of Income</b>
Theory	Permanent Account Number (PAN), different forms of income tax return , compulsory and voluntary filling of income tax return , fees and interest for default in filling return, return of loss, belated return , revised return, defective return, persons authorized to verify return of income
<b>Unit-II</b>	<b>E payment of tax and E filling of income tax return</b>
Theory	Online payment of taxes , steps of e payment of tax , Login of e filling portal procedure of online filling and verification of return

**Books Recommended:**

1. Singhanian V.K. & Monica signghanian : Students' guide to Income tax , Taxman publication
2. Manoharan T.N. Direct taxes : Snow white publication, New Delhi
3. The Institute of Chartered Accountants of India study material for CA Inter
4. Website : <https://eportal.incometax.gov.in>

**Shivaji University, Kolhapur**  
**Syllabus of M.Com.**  
**Faculty of Commerce and Management**  
**Syllabus in accordance with NEP-2020**  
**Introduced from academic year 2023-24**  
**M.Com. Part-II (Semester-IV)**  
**SKILL ENHANCEMENT COURSE (SEC- 4)**  
**(Self Study Mode)**  
**Title of the Paper : Research Ethics**

**30 Hours**

**2 Credits**

	Course Content
<b>Course Outcomes</b>	<b>1. Provide students with the fundamental knowledge of basic research ethics</b> <b>2. Create awareness among students about misconduct of ethics in research</b>
<b>Skills to be acquired</b>	<b>Consent for original work, respect for confidentiality, distinguishing between right and wrong, avoiding misinterpretation of research data, promoting truth, minimising errors</b>
<b>Unit-I</b>	<b>Introduction to Research Ethics</b>
Theory	Meaning, Definition, Principles of research ethics, Objectives, Advantages, Disadvantages, Responsibilities for Research ethics.
<b>Unit-II</b>	<b>Publication Ethics</b>
Theory	Publication Ethics meaning, Scientific Misconducts: Nature, fabrication and plagiarism Publication Misconduct: Introduction, Importance. Violation of publication ethics : Inappropriate authorship, multiple submission, overlapping publication, salami publication, inappropriate authorship, intended omission of negative results, data dredging Corrective measures taken by UGC to control misconduct in publication.

**Books Recommended:**

1. Bora Pransal , (2023). Research Methodology and Research Publication Ethics. Notion Press.
2. Datta Dilip, (2021) Good Practices and Ethics in research publication, Ane Books Pvt. Ltd.
3. Ray Partha (2022) A Guide to Research and publication Ethics, New Delhi

Publisher.(Note – Recent editions of the above books may be referred)