

शिवाजी विद्यापीठ, कोल्हापूर
दूरशिक्षण व ऑनलाईन शिक्षण केंद्र
एम. कॉम. भाग १ सत्र २ (६०:४० स्वरूपाचा अभ्यासक्रम)
ऑक्टोबर/नोव्हेंबर २०२६

आपण दूरशिक्षण व ऑनलाईन केंद्रामध्ये प्रवेश घेतल्याबद्दल आपले स्वागत!

शैक्षणिक वर्ष २०२६— २७ मध्ये एम. कॉम. भाग १ सत्र २ साठी प्रवेशित झालेल्या विद्यार्थ्यांकरिता स्वाध्याय प्रश्न सोबत देत आहोत. सदरचे स्वाध्याय प्रश्न खाली दिलेल्या नियमावलीप्रमाणे पूर्ण करून आपल्या अभ्यासकेंद्राकडे जमा करणे आवश्यक आहे. दूरशिक्षण व ऑनलाईन शिक्षण केंद्राच्या मुख्य कार्यालयामध्ये स्वाध्याय स्विकारले जाणार नाहीत.

नियम :

१. सत्र २ परीक्षेमध्ये प्रत्येक विषयाची लेखी परीक्षा ६० गुण व स्वाध्याय ४० गुण अशी एकूण १०० गुणांची असून त्यापैकी **Advanced Accountancy Paper-VIII (Introduction to Auditing) (MMA-VIII)** या विषयाची लेखी परीक्षा ३० गुण व स्वाध्याय २० गुण अशी एकूण ५० गुणांची आहे.
२. सत्र २ (रिपीटर) साठी प्रवेशित विद्यार्थ्यांनी तुम्ही निवडलेल्या प्रत्येक पेपरसाठी एक असे एकूण सहा स्वाध्याय पूर्ण करावयाचे आहेत. स्वाध्याय लिहिण्याकरिता आखीव कागद / A4 size paper Chart paper चा वापरावा.
३. स्वाध्याय उत्तरपत्रिकेच्या मुख्यपृष्ठावर आपण प्रवेश घेतलेल्या अभ्यासक्रमाचे नाव, वर्ष, तुमचा परीक्षेचा बैठक क्रमांक, नोंदणीप्रमाणे नाव, पत्ता (कायमस्वरूपी), विषय, PRN व मोबाईल नंबर (कायमस्वरूपी) लिहिणे आवश्यक आहे. (मुख्यपृष्ठ / Cover Page यासोबत दिलेले आहे ते Download करून वापरावे.)
४. लिहून पूर्ण केलेले सर्व सहा पेपर्सच्या स्वाध्यायावर आपला परीक्षा बैठक क्रमांक (Exam seat No.) लिहूनच प्रवेशासाठी निवडलेल्या अभ्यासकेंद्रावर स्वतः पोच करावे किंवा पोस्टाद्वारे/कुरिअरद्वारे पाठवावेत. (बैठक क्रमांक/हॉलतिकिट विद्यापीठाच्या http://www.unishivaji.ac.in/online_portal/ या संकेतस्थळावर उपलब्ध होतील.) **स्वाध्याय जमा करताना हॉलतिकिटची झेरॉक्स प्रत जोडावी.**
५. विद्यार्थ्यांनी आपल्या स्वाध्याय उत्तरपत्रिका हॉलतिकिट प्राप्त झालेनंतर तातडीने आपल्या अभ्यासकेंद्रावर जमा कराव्यात.
६. एकदा स्वाध्याय जमा केल्यानंतर व त्यांचे मुल्यांकन झाल्यानंतर तेच स्वाध्याय परत जमा करता येणार नाहीत. स्वाध्याय गुणांचे पुनःमुल्यांकन व फेरतपासणी केली जाणार नाहीत.
७. जे विद्यार्थी स्वाध्याय दिलेल्या वेळेत जमा करतील त्यांना स्वाध्यायाचे गुण दिले जातील. जे विद्यार्थी स्वाध्याय जमा करणार नाहीत अशा विद्यार्थ्यांना स्वाध्यायाचे गुण दिले जाणार नाहीत व ते सदरच्या ४० गुणांना (Marks) मुक्तील. याबाबत दूरशिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही.

८. विद्यार्थ्याने जर स्वाध्याय जमा केले असतील व तो त्या संबंधित विषयाच्या स्वाध्यायामध्ये अनुत्तीर्ण झाला असेल तर त्याला फ्रेश स्वाध्याय जमा करावे लागतील.
९. नवीन शैक्षणिक धोरणान्वये एम.कॉम. भाग — १ चा अभ्यासक्रम शैक्षणिक वर्ष २०२३—२०२४ पासून सुधारित करण्यात आलेला आहे. त्यामुळे स्वयं अध्ययन साहित्याचे अध्ययन करताना विद्यार्थ्यांनी आपल्या विषयाच्या सुधारित अभ्यासक्रमाप्रमाणे स्वयंअध्ययन साहित्याचे अध्ययन करावे. सदरचा अभ्यासक्रम <https://www.unishivaji.ac.in/bos/commercelist.asp> या विद्यापीठ संकेतस्थळावर उपलब्ध आहे.

विशेष सुचना

- अ. दूरशिक्षण व ऑनलाईन शिक्षण केंद्राच्या सर्व मान्यताप्राप्त अभ्यासकेंद्रावर संपर्क सत्रांचे आयोजन केले जाते. तरी विद्यार्थ्यांनी वेळोवेळी अभ्यास केंद्र समन्वयक यांच्याशी संपर्क साधून संपर्कसत्र, परीक्षा, वेळापत्रक, हॉल तिकीट, निकाल इ. बाबत माहिती घ्यावी. तसेच वेळोवेळी संकेतस्थळाला भेट देवून अद्यावत माहिती जाणून घ्यावी.
- ब. आपण निवडलेल्या विषयाप्रमाणे स्वयं अध्ययन साहित्य घेणे, अभ्यासक्रम (Syllabus) प्राप्त करून घेणे व त्याप्रमाणे अध्ययन करणेची जबाबदारी विद्यार्थ्यांची आहे.
- क. आपल्या रजिस्ट्रेशन फॉर्मवर असलेल्या अभ्यास केंद्रामध्येच स्वाध्याय जमा करावयाचे आहेत जर दुसऱ्या अभ्यास केंद्रावर स्वाध्याय जमा केले तर स्वाध्यायाचे गुण आपल्या गुणपत्रिकेवर येणार नाहीत व त्यासाठी दूरशिक्षण व ऑनलाईन शिक्षण केंद्र जबाबदार राहणार नाही याची विद्यार्थ्यांनी नोंद घ्यावी.

M.Com. Part I Sem. II Oct./Nov. 2026
Distance Mode

Exam Seat No. :- _____

Assignment for the Subject of _____

Paper Number :- _____ Subject Code :- _____

Name of the Candidate :- _____

Name of the Study Centre :- _____

Address :- _____

Pin Code :- _____ Mobile No :- _____

PRN Number :- _____

Course :- **M.Com. Part I (Sem. II) Distance Mode.**

Date of Submission of Assignments :- _____

Signature of Student :- _____

Marks obtained out of 20 :- _____

Signature of Evaluator of Assignment :- _____

Shivaji University, Kolhapur
Centre for Distance and Online Education
M.Com. Part I (Semester - II) (Repeater)
(Oct./Nov. 2026)
Assignment Questions

Note:

1. All questions carry equal marks.
2. Students should write assignments of **A), B), C), and D)** of their **Major Paper**.
3. Each question carries **10 marks**.

Subject: Advanced Accountancy Paper- V (MMAV)

A) Seminar

The students are required to select any topic from the **Advanced Accountancy Paper – V** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy Paper – V syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Solve Practical Problem

The following Trial Balance of Shivneri Cooperative Credit Society Ltd. as on 31st March 2025 is given below:

Particulars	Debit (₹)	Credit (₹)
Cash in Hand	25,000	—
Cash at Bank	1,20,000	—
Loans to Members	12,50,000	—
Furniture	80,000	—
Interest on Loans Received	—	2,40,000
Share Capital	—	5,00,000
Reserve Fund	—	1,20,000
Deposits from Members	—	6,50,000

Salaries	1,20,000	—
Office Expenses	35,000	—
Audit Fees	10,000	—
Bad Debts	15,000	—
Interest on Deposits	90,000	—
Stationery	12,000	—
Total	17,57,000	17,57,000

Additional Information

1. Provide Interest on Members' Deposits ₹20,000.
2. Create Reserve Fund @ 25% of Net Profit as per the Cooperative Societies Act.
3. Write off Additional Bad Debts ₹5,000.
4. Provide Audit Fees Outstanding ₹2,000.
5. Provide Depreciation on Furniture @ 10%.

Prepare the following Final Accounts of the Cooperative Society:

1. Receipts and Payments Account
2. Income and Expenditure Account
3. Profit Appropriation Account
4. Balance Sheet as on 31st March 2025

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

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 Radhaswamy 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.

Or

Students are required to select **any topic from the Advanced Accountancy Paper – V syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem

The following are the Balance Sheets of A Ltd. and B Ltd. as on 31st March 2025:

Balance Sheet

Liabilities	A Ltd. (₹)	B Ltd. (₹)	Assets	A Ltd. (₹)	B Ltd. (₹)
Equity Share Capital (₹10 each)	5,00,000	3,00,000	Land & Building	3,00,000	2,00,000
General Reserve	1,20,000	60,000	Plant & Machinery	2,00,000	1,20,000
Profit & Loss A/c	80,000	40,000	Stock	90,000	70,000
Creditors	1,50,000	1,10,000	Debtors	1,10,000	80,000
			Cash at Bank	50,000	40,000
Total	8,50,000	5,10,000	Total	8,50,000	5,10,000

Additional Information

1. A Ltd. acquires the business of B Ltd. on 1st April 2025.
2. The purchase consideration agreed upon is ₹4,50,000 payable as follows:
 - o ₹3,00,000 by issue of equity shares of ₹10 each at par, and
 - o The balance in cash.
3. Land and Building of B Ltd. is revalued at ₹2,40,000.
4. Plant and Machinery is revalued at ₹1,10,000.
5. Debtors are subject to 5% provision for doubtful debts.

Required

1. Calculate the Purchase Consideration.
2. Pass necessary journal entries in the books of A Ltd. (Purchasing Company) under the Purchase Method.
3. Prepare the Balance Sheet of A Ltd. after acquisition.

Subject: Advanced Accountancy Paper- VI
(Cost Accounting) (MMA-VI)

A) Seminar

The students are required to select any topic from the **Advanced Accountancy Paper – VI (Cost Accounting)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy Paper – VI (Cost Accounting) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Solve Practical Problem

From the following information of ABC Manufacturing Company for the year ended 31st March 2025, prepare a Cost Sheet and find out the Cost of Production and Profit.

Particulars	Amount (₹)
Opening Stock of Raw Material	40,000
Purchases of Raw Material	2,50,000
Carriage Inward	10,000
Closing Stock of Raw Material	30,000
Direct Wages	1,20,000
Factory Rent	25,000
Power and Fuel	18,000
Factory Insurance	7,000
Office Salaries	35,000
Office Rent	12,000
Selling Expenses	20,000
Advertisement	10,000
Opening Stock of Finished Goods	50,000
Closing Stock of Finished Goods	40,000
Sales	6,00,000

Additional Information:

1. Factory overhead is to be calculated based on the given factory expenses.
2. 5,000 units were produced during the year.
3. 4,500 units were sold during the year.

Required:

1. Prepare a Cost Sheet showing
 1. Prime Cost
 2. Factory Cost (Works Cost)
 3. Cost of Production
 4. Cost of Sales
2. Calculate the Profit earned during the year.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Bhar, B. K. (Year). Cost accounting. Academic Publishers.
2. Jain, S. P., & Narang, K. L. (Year). Cost accounting. Kalyani Publishers.
3. Maheshwari, S. N. (Year). Cost accounting. Vikas Publishing House Pvt. Ltd.
4. Khanna, O. P., Pandey, I. M., Arora, M. N., & Ahuja, J. S. (Year). Cost accounting: Problems and solutions. S. Chand Publishing.
5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (Year). Cost accounting. S. Chand Publishing.

Or

Students are required to select **any topic from the Advanced Accountancy Paper – VI (Cost Accounting) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem

A product passes through Process I in a factory. The following information relates to the month of March 2025.

Units introduced into the process: 10,000 units

Costs incurred during the month:

Particulars	Amount (₹)
Direct Material	1,00,000
Direct Labour	60,000
Production Overheads	40,000

Additional Information:

1. Units completed and transferred to next process: 8,000 units
2. Units in closing work-in-progress: 2,000 units
3. Degree of completion of closing work-in-progress:
 1. Materials: 100%
 2. Labour: 50%
 3. Overheads: 50%
4. There was no opening work-in-progress.

Required:

1. Calculate the Equivalent Production for materials, labour and overheads.
2. Calculate the Cost per Equivalent Unit.
3. Prepare the Process I Account showing the cost of units transferred and closing work-in-progress.

**Subject: Advanced Accountancy Paper- VII
(Auditing) (MMA-VII)**

A) Seminar

The students are required to select any topic from the **Advanced Accountancy Paper – VII (Auditing)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy Paper – VII (Auditing) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

XYZ Traders Ltd. is a wholesale distribution company dealing in consumer goods. During an internal review, the management found that there was no proper segregation of duties in the accounts department. One employee was responsible for preparing purchase orders, approving payments, and maintaining accounting records. The company also noticed that stock records were not updated regularly, and physical verification of inventory was rarely conducted. Due to weak documentation and lack of authorization procedures, the company faced errors in accounting records and risk of fraud.

To improve the system, the management decided to introduce proper internal control measures such as segregation of duties, regular stock verification, authorization of transactions, and internal audit procedures.

Explain the importance of internal control and discuss the techniques used for evaluating the effectiveness of an internal control system with reference to the above case study.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
2. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
3. Auditing and Assurance Services: Karen Hooks, Wiley Publishers
4. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
5. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
6. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers

Or

Students are required to select **any topic from the Advanced Accountancy Paper – VII (Auditing) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

PQR Enterprises Ltd. is a manufacturing company that recently adopted a computerized accounting system for maintaining financial records and preparing reports. The system helped the company process transactions quickly and reduce manual errors. However, during an internal

review, the management found that several employees had unrestricted access to accounting data, and there was no regular backup of financial information. The company also noticed that passwords were weak and frequently shared among staff members, increasing the risk of unauthorized changes in accounting records.

To improve the reliability and security of the system, the management decided to strengthen access controls, introduce regular data backups, and maintain proper audit trails in the accounting software.

Explain the risks involved in a computerized accounting system and discuss the role of auditing in ensuring proper control, security, and reliability of financial information.

Subject: Advanced Accountancy Paper- VIII (Introduction to Auditing) (MMA-VIII)

A) Seminar

The students are required to select any topic from the **Advanced Accountancy Paper – VIII (Introduction to Auditing)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Accountancy Paper – VIII (Introduction to Auditing) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Greenfield Foods Pvt. Ltd. is a food processing company that recently expanded its operations in different cities. To ensure accuracy and transparency in financial reporting, the company appointed an external auditor to examine its books of accounts and financial statements. During the audit, the auditor found certain errors in inventory records and delays in recording financial transactions. The auditor suggested improvements in accounting procedures and internal controls to ensure better accuracy and reliability of financial information.

Explain the objectives and importance of auditing in ensuring accuracy, detecting errors, and improving the reliability of financial statements with reference to the above case study.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Basu, Sanjib Kumar. Auditing and Assurance. Pearson Publishing House.
2. Agarwal, Vinod Kumar, and Aarati Lahoti. Advanced Auditing and Professional Ethics. A.S. Foundation.
3. Hooks, Karen. Auditing and Assurance Services. Wiley Publishers.

Or

Students are required to select **any topic from the Advanced Accountancy Paper – VIII (Introduction to Auditing) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

Royal Industries Ltd. is a manufacturing company that prepared its annual financial statements at the end of the financial year. The company appointed an independent auditor to examine the accounts and issue an audit report. During the audit, the auditor verified financial records, supporting documents, and compliance with accounting standards. After completing the audit, the auditor issued a report stating that the financial statements presented a true and fair view of the company's financial position.

Explain the contents and importance of an audit report with special reference to the auditor's opinion in the above case study.

Subject: Advanced Cost Accountancy Paper - V (MMBV)
(Techniques of Costing)

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy Paper – V (Techniques of Costing)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy Paper – V (Techniques of Costing) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Solve Practical Problem

XYZ Manufacturing Company produces two products, Product A and Product B. The company has identified the following activities and their total overhead costs for the year.

Activity	Total Cost (₹)	Cost Driver	Total Driver Units
Machine Setup	1,20,000	Number of Setups	40 Setups
Material Handling	80,000	Number of Material Moves	200 Moves
Quality Inspection	60,000	Number of Inspections	120 Inspections

The following information relates to the two products:

Particulars	Product A	Product B
Units Produced	1,000	2,000
Number of Setups	10	30
Material Moves	60	140
Inspections	40	80

Required:

1. Calculate the cost driver rate for each activity.
2. Allocate the overhead costs to Product A and Product B using Activity Based Costing.
3. Calculate the overhead cost per unit for each product.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Arora, M. N. *Cost Accounting: Principles and Practice*. Vikas Publishing House.
2. Horngren, Charles T., Srikant M. Datar, and Madhav V. Rajan. *Cost Accounting*. Pearson Education.
3. Shukla, M. C., T. S. Grewal, and S. C. Gupta. *Cost Accounting: Text, Problems and Solutions*. S. Chand Publishing.
4. Jain, S. P., and K. L. Narang. *Cost Accounting: Principles and Practice*. Kalyani Publishers.
5. Palaniappan, R., and S. Hariharan. *Cost Accounting: Theory and Practice*. I.K. International Publishing House.

Or

Students are required to select **any topic from the Advanced Cost Accountancy Paper – V** (Techniques of Costing) syllabus and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem

The standard cost to produce one unit of a product is as follows:

Particulars	Standard Quantity	Standard Rate	Standard Cost (₹)
Direct Material	5 kg	₹4 per kg	20
Direct Labour	3 hours	₹6 per hour	18

During a particular period, the company produced 1,000 units of the product. The actual consumption and cost were as follows:

1. Direct Material used: 5,200 kg costing ₹22,880
2. Direct Labour: 2,900 hours paid at ₹6.50 per hour

Required:

1. Calculate Material Cost Variance.
2. Calculate Material Price Variance and Material Usage Variance.
3. Calculate Labour Cost Variance.
4. Calculate Labour Rate Variance and Labour Efficiency Variance.

Subject: Advanced Cost Accountancy Paper - VI (MMBVI) **(Cost Records and Cost Audit)**

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy Paper – VI (Cost Records and Cost Audit)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy Paper – VI (Cost Records and Cost Audit) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Beta Manufacturing Pvt. Ltd. is a company engaged in the production of automobile parts. As the company operates in a specified industry under the Companies (Cost Records and Audit) Rules, 2014, it is required to maintain proper cost records relating to materials, labour, and overhead expenses. The management appointed a cost accountant to maintain these records and later conducted a cost audit to verify the accuracy and efficiency of the cost accounting system. During

the audit, the cost auditor found certain deficiencies in the allocation of overhead costs and suggested improvements in cost record maintenance and reporting procedures.

Explain the importance of cost records and discuss the role of a cost auditor in ensuring proper maintenance and compliance with the Companies (Cost Records and Audit) Rules, 2014.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Arora, M. N. *Cost Accounting: Principles and Practice*. Vikas Publishing House.
2. Horngren, Charles T., Srikant M. Datar, and Madhav V. Rajan. *Financial Management*. Pearson Education Publishers.
3. Shukla, M. C., T. S. Grewal, and S. C. Gupta. *Cost Accounting: Text, Problems and Solutions*. S. Chand Publishing.
4. Jain, S. P., and K. L. Narang. *Cost Accounting: Principles and Practice*. Kalyani Publishers.
5. Gill, Suveera. *Cost and Management Accounting: Fundamentals and Its Applications*. Vikas Publishing House.
6. Maheshwari, S. N., and S. N. Mittal. *Elements of Cost Accounting*. Shree Mahaveer Book Depot.

Or

Students are required to select **any topic from the** Advanced Cost Accountancy Paper – VI (Cost Records and Cost Audit) **syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem/Case Study

Sunshine Electronics Pvt. Ltd. is a company engaged in the manufacturing of electronic devices. Earlier, the company maintained separate records for financial accounting and cost accounting, which created difficulties in preparing reports and reconciling profits. To overcome these problems, the company introduced an integrated accounting system where both financial and cost transactions were recorded in a single set of books. This system helped the company reduce duplication of work, improve coordination, and provide accurate cost and financial information for managerial decision-making.

Explain the concept and advantages of integrated accounting and discuss how it helps in improving efficiency and reducing duplication of accounting work in an organization.

Subject: Advanced Cost Accountancy Paper - VII (MMBVII) (Cost Analysis and Decision Making)

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy Paper – VII (Cost Analysis and Decision Making)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy Paper – VII (Cost Analysis and Decision Making) syllabus for their seminar. The student must be

preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

ABC Ltd. has two divisions: Division A and Division B. Division A produces a component which can be transferred to Division B or sold in the external market.

The following information is available:

1. Variable cost per unit in Division A: ₹40
2. Fixed cost per unit in Division A: ₹10
3. Market price of the component: ₹70 per unit
4. Division B requires 5,000 units of the component.
5. Division A has a capacity of 8,000 units.
6. Division A can sell 3,000 units in the external market at the market price.

Required:

1. Determine the transfer price per unit if the transfer is made at market price.
2. Calculate the minimum transfer price acceptable to Division A.
3. Calculate the maximum transfer price acceptable to Division B.
4. Explain which transfer price would be appropriate for internal transfer.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Arora, M. N. *Cost Accounting: Principles and Practice*. Vikas Publishing House.
2. Horngren, Charles T., Srikant M. Datar, and Madhav V. Rajan. *Financial Management*. Pearson Education Publishers.
3. Shukla, M. C., T. S. Grewal, and S. C. Gupta. *Cost Accounting: Text, Problems and Solutions*. S. Chand Publishing.
4. Jain, S. P., and K. L. Narang. *Cost Accounting: Principles and Practice*. Kalyani Publishers.
5. Gill, Suveera. *Cost and Management Accounting: Fundamentals and Its Applications*. Vikas Publishing House.

Or

Students are required to select **any topic from the** Advanced Cost Accountancy Paper – VII (Cost Analysis and Decision Making) **syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem/Case Study

XYZ Ltd. manufactures a product with the following cost structure per unit:

Particulars	Cost per Unit (₹)
Direct Material	30
Direct Labour	20
Variable Overheads	10
Fixed Overheads	15
Total Cost	75

The normal selling price of the product is ₹90 per unit. The company has a production capacity of 10,000 units, but currently it is producing and selling 7,000 units.

A foreign customer offers to purchase 2,000 additional units at ₹65 per unit. The special order will not affect the regular sales of the company.

Required:

1. Calculate the incremental cost per unit.
2. Determine whether the company should accept or reject the special order using the incremental pricing approach.
3. Calculate the incremental profit or loss from the special order.

Subject: Advanced Cost Accountancy Paper- VIII (Introduction to Auditing) (MMB-VIII)

A) Seminar

The students are required to select any topic from the **Advanced Cost Accountancy Paper – VIII (Introduction to Auditing)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Cost Accountancy Paper – VIII (Introduction to Auditing) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Fresh Harvest Pvt. Ltd. is a food processing company that expanded its business operations in different regions. To ensure accuracy and transparency in financial reporting, the company appointed an external auditor to examine its books of accounts and financial statements. During the audit, the auditor verified accounting records, invoices, bank statements, and inventory details. The auditor also identified certain errors in recording transactions and suggested improvements in internal controls and accounting procedures. As a result, the company improved the accuracy and reliability of its financial information.

Explain the objectives and importance of auditing in detecting errors and improving the reliability of financial statements with reference to the above case study.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Basu, Sanjib Kumar. Auditing and Assurance. Pearson Publishing House.
2. Agarwal, Vinod Kumar, and Aarati Lahoti. Advanced Auditing and Professional Ethics. A.S. Foundation.
3. Hooks, Karen. Auditing and Assurance Services. Wiley Publishers.

Or

Students are required to select **any topic from the Advanced Cost Accountancy Paper – VIII (Introduction to Auditing) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

Silverline Industries Pvt. Ltd. is a manufacturing company that prepared its annual financial statements at the end of the accounting year. To ensure the accuracy and reliability of these statements, the company appointed an independent auditor. During the audit, the auditor examined the books of accounts, supporting documents, and compliance with accounting standards. After completing the audit, the auditor issued an audit report containing details such as the auditor's opinion, responsibilities of management and auditor, and the date and signature of the auditor. The report stated that the financial statements presented a true and fair view of the company's financial position.

Explain the contents and importance of an audit report with special reference to the auditor's opinion in the above case study.

Subject: Advanced Taxation Paper- V (MMCV)

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – V** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – V syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Mahalaxmi Traders is a business firm located in Sangli, Maharashtra, engaged in the sale of household plastic products. The business supplies goods within Maharashtra as well as to customers in Goa through online orders. Since the annual turnover of the business exceeds the prescribed GST limit, the firm is registered under GST.

When goods are sold within Maharashtra, CGST and SGST are charged on the transaction as it is an intra-state supply. However, when goods are supplied to customers in Goa, IGST is charged because it is an inter-state supply. The owner also learned that small businesses with turnover below the prescribed limit can opt for the Composition Levy Scheme under GST, which provides simplified compliance and lower tax rates.

Explain the difference between CGST, SGST, and IGST and discuss the features and eligibility of the Composition Levy Scheme under GST.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Singhanian, V. K. *Students' Guide to Income Tax*. New Delhi: Taxmann Publications.
2. Manoharan, T. N. *Direct Taxes*. New Delhi: Snow White Publications.
3. Singhanian, Monica. *Students' Guide to Income Tax and GST*. New Delhi: Taxmann Publications.
4. Sury, M. M. *Goods and Services Tax in India*. New Delhi: New Century Publications.
5. Agarwal, C. A. V. K. *GST Guide for Students*. Delhi: Neelam Book House.

Or

Students are required to select **any topic from the Advanced Taxation Paper – V syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem

Mr. Amit Desai is the owner of a mobile accessories business in Pune, Maharashtra. Before the implementation of GST, he had to pay different indirect taxes such as VAT on sales and service tax on repair services. Managing multiple taxes increased the complexity of tax compliance and record maintenance.

After the introduction of GST, these indirect taxes were merged into a single tax system. Now, Mr. Desai charges CGST and SGST on sales within Maharashtra and IGST on sales made to

customers in other states. GST also allows him to claim input tax credit, reducing the burden of tax cascading and making the taxation system more transparent and efficient. Explain the difference between direct tax and indirect tax and discuss the need, benefits, and constitutional framework of GST in India with reference to the above case study.

Subject: Advanced Taxation Paper- VI (MMC-VI)

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – VI** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – VI syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Solve Practical Problem

M/s. Vijay Stationers is a registered GST dealer situated in Satara, Maharashtra. The business deals in the wholesale supply of books, office files, and stationery products. The firm purchases goods from registered suppliers and sells them to retailers within Maharashtra. Every month, the accountant prepares sales and purchase records and files GST returns through the GST portal. The details of sales transactions are reported in GSTR-1, while the summary return and tax payment details are filed in GSTR-3B. Before filing the returns, the accountant verifies invoices, calculates output tax liability, and adjusts eligible input tax credit on purchases. The management ensures that all GST returns are filed within the prescribed due dates to avoid penalties and maintain proper compliance with GST laws.

Explain the procedure for filing GST returns and discuss the importance and consequences of timely filing of GSTR-1 and GSTR-3B under GST.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Singhanian, V. K. *Students' Guide to Income Tax*. New Delhi: Taxmann Publications.
2. Manoharan, T. N. *Direct Taxes*. New Delhi: Snow White Publications.
3. Singhanian, Monica. *Students' Guide to Income Tax and GST*. New Delhi: Taxmann Publications.
4. Sury, M. M. *Goods and Services Tax in India*. New Delhi: New Century Publications.
5. Agarwal, C. A. V. K. *GST Guide for Students*. Delhi: Neelam Book House.
6. Datey, V. S. *GST Ready Reckoner*. New Delhi: Taxmann Publications.

Or

Students are required to select **any topic from the Advanced Taxation Paper – VI syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem/Case Study

M/s. Modern Traders is a registered GST dealer located in Nashik, Maharashtra. The firm deals in the sale of home appliances and electronic products. During a particular month, the business purchased goods for resale from registered suppliers and also paid transportation charges for bringing the goods to the warehouse. The firm received proper GST invoices for these business-related expenses.

The company also purchased certain items for personal use by the owner and incurred expenses on entertainment activities for employees. While preparing the GST return, the accountant had to identify which expenses were eligible for Input Tax Credit (ITC) and ensure that all conditions for claiming ITC under GST were properly fulfilled.

Explain the concept of Input Tax Credit under GST and discuss the eligibility conditions and restrictions for claiming ITC with reference to the above case study.

Subject: Advanced Taxation Paper- VII (MMC-VII)

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – VII** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – VII syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

M/s. Star Import Export Pvt. Ltd., located in Chennai, imports machinery parts from Germany for use in its manufacturing business. When the imported goods arrived at the port, the customs authorities assessed the value of the goods and calculated the applicable customs duty as per the Customs Act, 1962 and Customs Tariff Act, 1975. The company was required to pay the customs duty before the goods were cleared for use in India.

The government had also announced certain exemption notifications for specific imported machinery used in industrial development projects. Therefore, the company examined whether it was eligible for any customs duty exemption under the applicable rules and notifications.

Explain the meaning of customs duty and discuss the circumstances under which customs duty may be exempted or not levied on imported goods in India.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Singhania, V. K. *Direct Taxes*. New Delhi: Taxmann Publications.
2. Manoharan, T. N. *Direct Taxes*. New Delhi: Snow White Publications.

3. Datey, V. S. *Indirect Taxes*. New Delhi: S. Chand Publications.

4. Reddy, T. S. & Reddy, Y. H. *Business Taxation*. Chennai: Margham Publications.

Or

Students are required to select **any topic from the Advanced Taxation Paper – VII syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

M/s. Tech Vision Services is an IT company located in Pune, Maharashtra, employing several staff members in different departments. As an employer, the company is required to register under the Profession Tax Act, deduct profession tax from employees' salaries according to the prescribed slab rates, deposit the tax with the government, and file periodic returns.

During an inspection by the Profession Tax authorities, it was found that the company had delayed payment of profession tax for certain months and had not properly updated employee records in the returns filed. The authorities verified the records, calculated the pending tax liability along with interest and penalty, and directed the company to comply with the legal provisions in future.

Explain the compliance requirements and assessment procedure under the Profession Tax Act in case of non-compliance by an employer.

Subject: Advanced Taxation Paper- VIII (Introduction to Auditing) (MMC-VIII)

A) Seminar

The students are required to select any topic from the **Advanced Taxation Paper – VIII (Introduction to Auditing)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Taxation Paper – VIII (Introduction to Auditing) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Fresh Care Industries Pvt. Ltd. is a manufacturing company engaged in the production of packaged food products. As the company expanded its operations, the management appointed an external auditor to examine the books of accounts and financial statements. During the audit, the auditor verified invoices, bank records, inventory details, and other supporting documents. The auditor identified certain accounting errors and weaknesses in internal controls and suggested corrective measures to improve the accuracy and transparency of financial reporting.

The audit process helped the company strengthen its accounting system, detect irregularities, and increase the confidence of shareholders and creditors in the financial statements.

Explain the objectives and importance of auditing in detecting errors and improving the reliability of financial statements with reference to the above case study.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Basu, Sanjib Kumar. Auditing and Assurance. Pearson Publishing House.
2. Agarwal, Vinod Kumar, and Aarati Lahoti. Advanced Auditing and Professional Ethics. A.S. Foundation.
3. Hooks, Karen. Auditing and Assurance Services. Wiley Publishers.

Or

Students are required to select **any topic from the Advanced Taxation Paper – VIII (Introduction to Auditing) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

Galaxy Manufacturing Pvt. Ltd. is a company engaged in the production of industrial equipment. At the end of the financial year, the company prepared its financial statements and appointed an independent auditor to examine the accounts and issue an audit report. During the audit, the auditor verified accounting records, supporting documents, and compliance with accounting standards. After completing the audit, the auditor submitted a report containing details such as the auditor's opinion, responsibilities of management and auditor, basis of opinion, and the auditor's signature and date. The report stated that the financial statements presented a true and fair view of the company's financial position.

Explain the contents and importance of an audit report with special reference to the auditor's opinion in the above case study.

Subject: Business Administration Paper- V (MMDV)
(Corporate Governance and Business Ethics)

A) Seminar

The students are required to select any topic from the **Business Administration Paper – V (Corporate Governance and Business Ethics)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper – V (Corporate Governance and Business Ethics) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

ABC Infotech Ltd. was a well-known technology company that showed rapid growth and high profits for several years. Later, it was discovered that the management had manipulated financial statements by overstating profits and hiding actual liabilities. Due to weak corporate governance practices and ineffective internal controls, the fraud continued for a long period without detection. When the fraud was exposed, the company's share prices fell sharply, causing heavy losses to shareholders and investors. Employees faced job insecurity, and the company's reputation was severely damaged. The incident also reduced public confidence in corporate reporting and raised concerns about transparency and accountability in business organizations.

Explain the effects of corporate scandals and discuss the consequences of poor corporate governance on shareholders, society, and the economy with reference to the above case study.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Shikha, N., & Sharma, G. (2018). *Corporate Governance in India: Principles and Policies* (1st ed.). New Delhi: Cengage Publication.
2. Kumar, S., & Rai, A. K. (2019). *Business Ethics* (1st ed.). New Delhi: Cengage Publication.
3. Rani, G., & Mishra, R. K. (2004). *Corporate Governance: Theory and Practice*. New Delhi: Excel Books.
4. Singh, S. (2010). *Corporate Governance: Global Concepts and Practices*. New Delhi: Excel Books.
5. Mallin, C. A. (2013). *Corporate Governance* (4th ed.). Oxford: Oxford University Press.
6. Parthasarathy, S. (2007). *Corporate Governance: Principles, Mechanisms and Practices*. New Delhi: Biztantra Publishers.

Or

Students are required to select **any topic from the Business Administration Paper – V (Corporate Governance and Business Ethics)** syllabus and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem

Global Energy Solutions Ltd. was a multinational company involved in energy and infrastructure projects across several countries. The company reported high profits and rapid growth for many years. Later, it was discovered that the management had manipulated financial statements and hidden major financial liabilities through unethical accounting practices. Due to weak internal controls and lack of transparency, shareholders and investors were misled about the true financial condition of the company.

After the fraud was exposed, the company faced huge financial losses, decline in investor confidence, and strict regulatory action. The incident highlighted the importance of ethical practices, transparent financial reporting, and compliance with both domestic and international corporate regulations. It also emphasized the need for strong corporate governance measures such as internal controls, accountability of management, and regulatory compliance.

Explain the importance of ethical practices in international business and discuss the role of corporate governance regulations such as the Sarbanes–Oxley Act in improving financial transparency and accountability.

Subject: Business Administration Paper- VI (MMD-VI) **(Financial Management)**

A) Seminar

The students are required to select any topic from the **Business Administration Paper – VI (Financial Management)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper – VI (Financial Management) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Solve Practical Problem

From the following Balance Sheet extracts of XYZ Ltd.

Particulars	Amount (₹)
Stock	1,50,000
Debtors	1,20,000
Cash	60,000
Prepaid Expenses	20,000
Creditors	1,10,000
Short-term Loan	50,000
Outstanding Expenses	30,000

Required to ..

1. Calculate Total Current Assets

2. Calculate Total Current Liabilities
3. Calculate Net Working Capital

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Chandra, Prasanna. (2011). Financial Management: Theory and Practice. New Delhi: Tata McGraw-Hill Education.
2. Khan, M. Y., & Jain, P. K. (2017). Financial Management: Text, Problems and Cases. New Delhi: McGraw Hill Education.
3. Kulkarni, P. V. (2015). Financial Management. Mumbai: Himalaya Publishing House.
4. Sweena, S. C. (2014). Financial Management. New Delhi: Excel Books.
5. Hogland, J. R. (2010). Financial Management. New York: McGraw-Hill Publications.

Or

Students are required to select **any topic from the Business Administration Paper – VI (Financial Management) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem/Case Study

A company has ₹3,00,000 available for investment and must select from the following projects:

Project	Investment (₹)	NPV (₹)
A	1,00,000	30,000
B	1,50,000	40,000
C	1,20,000	35,000
D	80,000	20,000

Required..

Select the best combination of projects under capital rationing to maximize total NPV.

Subject: Business Administration Paper- VII (MMD-VII) (International Marketing)

A) Seminar

The students are required to select any topic from the **Business Administration Paper – VII (International Marketing) syllabus** for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper – VII (International Marketing) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Flipkart is one of India's leading e-commerce companies that uses various e-marketing technologies to promote and sell products online. The company makes use of digital marketing

tools such as social media marketing, email marketing, mobile applications, search engine optimization (SEO), and online advertisements to reach customers across different regions. Through its website and mobile app, customers can easily search products, compare prices, and make secure online payments.

The company also uses technologies like artificial intelligence (AI), customer relationship management (CRM), and data analytics to understand customer preferences and provide personalized offers and recommendations. During festive sales and special discount events, the company uses digital campaigns, notifications, and targeted advertisements to increase customer engagement and online sales.

At the same time, the company faces challenges such as intense competition, cybersecurity risks, data privacy concerns, and changing government regulations related to e-commerce and digital marketing.

Explain how e-marketing technology improves marketing efficiency and customer engagement and discuss the opportunities and challenges faced by companies in the e-marketing environment.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Cateora, P. R., & Graham, J. L. (2012). *International Marketing*. New Delhi: Tata McGraw Hill Publishing Company Limited.
2. Czinkota, M. R., & Ronkainen, I. A. (2013). *International Marketing* (10th ed.). New Delhi: Cengage Learning.
3. Vasudeva, P. K. (2014). *International Marketing* (4th ed.). New Delhi: Excel Books.
4. Joshi, Rakesh Mohan. (2010). *International Marketing* (2nd ed.). New Delhi: Oxford University Press.

Or

Students are required to select **any topic from the Business Administration Paper – VII (International Marketing) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

McDonald's entered the Indian market by carefully adapting its products according to local culture, food habits, and consumer preferences. Since many Indian consumers prefer vegetarian food and avoid beef due to religious beliefs, the company introduced special menu items such as vegetarian burgers, paneer products, and spicy food options designed specifically for Indian customers. The company also maintained separate vegetarian and non-vegetarian cooking areas to respect cultural sentiments.

These product adaptations helped the company build customer trust, satisfy local tastes, and successfully establish its brand in the Indian market while maintaining its global identity. The case demonstrates the importance of product decisions and adaptation strategies in international marketing.

Explain the importance of product adaptation and product decisions in the international marketing mix for multinational companies operating in foreign markets.

Subject: Business Administration Paper- VIII (MMD-VIII)
(Artificial Intelligence Applications for Management)

A) Seminar

The students are required to select any topic from the **Business Administration Paper – VIII (Artificial Intelligence Applications for Management)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Business Administration Paper – VIII (Artificial Intelligence Applications for Management) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Walmart entered the Indian market with the objective of expanding its global retail business and introducing modern retail practices. To implement its international marketing strategy, the company formed a joint venture with Bharti Enterprises and aimed to provide quality products at competitive prices through efficient supply chain management and large retail operations.

However, the company faced several challenges such as government regulations on foreign direct investment (FDI), cultural differences, infrastructure limitations, and strong competition from local retailers. Adapting to local consumer preferences and managing logistics also became difficult. Later, the company changed its strategy and strengthened its presence in India through investment in Flipkart to focus on the growing digital retail market.

This case shows that successful implementation of international marketing strategies requires proper planning, understanding of local markets, regulatory compliance, and flexibility in business operations.

Explain the challenges faced by multinational companies in implementing international marketing strategies and discuss the lessons global companies can learn from Walmart's experience in the Indian market.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Russell, S., & Norvig, P. (2016). Artificial Intelligence: A Modern Approach (3rd ed.). Pearson Education.
2. Poole, D. L., & Mackworth, A. K. (2017). Artificial Intelligence: Foundations of Computational Agents (2nd ed.). Cambridge University Press.
3. Luger, G. F. (2009). Artificial Intelligence: Structures and Strategies for Complex Problem Solving (6th ed.). Pearson Education.
4. Murphy, K. P. (2012). Machine Learning: A Probabilistic Perspective. MIT Press.

Or

Students are required to select **any topic from the Business Administration Paper – VIII (Artificial Intelligence Applications for Management)** syllabus and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

Amazon has widely adopted Artificial Intelligence (AI) to improve customer service, operational efficiency, and business decision-making. The company uses AI-based recommendation systems to analyze customer preferences, purchase history, and browsing behavior in order to provide personalized product suggestions. This has helped the company improve customer satisfaction and increase online sales.

To implement AI successfully, the company collected and processed large amounts of customer data and developed machine learning models to support business operations such as product recommendations and supply chain management. However, the implementation process also created challenges such as high investment costs, need for skilled employees, employee resistance to technological change, data privacy concerns, and ethical issues related to AI systems.

The company addressed these challenges through employee training, technological upgrades, and responsible data management practices. This case highlights how AI adoption can provide competitive advantages while also requiring effective change management and organizational adaptation.

Explain the strategic implications of Artificial Intelligence adoption in organizations and discuss the challenges faced during AI implementation and change management with reference to the above case study.

Subject: Co-operation and Rural Development Paper- V (Basics of Co-Operation)

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper – V (Basics of Co-Operation)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper – V (Basics of Co-Operation) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

China provides an important example of how different economic systems influence economic development and business activities. After the Communist Revolution, the country adopted a communist economic system in which the government controlled major industries, production, and distribution of resources. Private ownership and market competition were limited, and economic decisions were mainly taken by the state.

Later, the country introduced economic reforms that allowed private businesses, foreign investment, and market competition while still maintaining government control over important sectors of the economy. This mixed approach combined features of socialism and capitalism and helped the country achieve rapid industrial growth, increased production, and improvement in living standards.

The case highlights how capitalism encourages private ownership and market competition, socialism focuses on social welfare and government regulation, and communism emphasizes state ownership and central planning of economic activities.

Explain the differences between capitalism, socialism, and communism and discuss how China combined elements of socialism and capitalism to achieve economic growth.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Hejela, T. N. (1997). Principles, Problems and Practice of Co-operation. New Delhi: Konark Publishers.
2. Krishnaswami, O. R. (2005). Fundamentals of Co-operation. New Delhi: S. Chand & Company.
3. Krishnaswami, O. R., & Kulandaisamy, V. (2000). Theory of Co-operation: An In-depth Analysis. Coimbatore: Shanma Publications.
4. Mathur, B. S. (1999). Co-operation in India. Agra: Sahitya Bhavan Publishers.
5. Bedi, R. D. (1996). Theory, History and Practice of Co-operation. Meerut: R. Lal Book Depot.

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper – V (Basics of Co-Operation)** syllabus and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem

Denmark became a successful example of cooperative development in the dairy sector when small farmers joined together to form dairy cooperatives. By pooling resources, sharing technology, and collectively processing and marketing dairy products, farmers improved product quality and increased their income. Cooperative organizations also helped farmers access international markets and ensured fair pricing for milk products. Over time, these cooperatives contributed significantly to the growth of the dairy industry and rural development.

Similarly, China promoted industrial cooperatives known as Induscos to support small-scale industries and generate employment. In these cooperatives, workers jointly owned and managed industrial enterprises engaged in the production of textiles, handicrafts, and other goods. The cooperative model encouraged local participation, skill development, and industrial growth, thereby contributing to economic development.

This case demonstrates how cooperative organizations in agriculture and industry can improve productivity, strengthen local economies, and support collective economic progress.

Explain the role of cooperative organizations in the development of agriculture and industry with reference to dairy cooperatives in Denmark and industrial cooperatives in China.

Subject: Co-operation and Rural Development Paper- VI (Management of Co-Operative Enterprises)

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper – VI (Management of Co-Operative Enterprises)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper – VI (Management of Co-Operative Enterprises) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Solve Practical Problem/Case Study

A cooperative sugar factory had thousands of farmer-members and was managed by an elected Board of Directors. The board was responsible for important decisions related to production, finance, and expansion activities. Over time, some members felt that the board was not sharing sufficient information about financial matters and major decisions. This created misunderstandings and reduced trust between the members and the management.

To address the issue, the cooperative arranged regular meetings with members, presented transparent financial reports, and encouraged members to participate in important decision-making processes. These measures improved communication, strengthened trust, and helped maintain better cooperation between the board and members.

Explain the importance of maintaining good relations between the Board of Directors and members in cooperative organizations and discuss measures to improve transparency and communication between them.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Krishnaswami, O. R., & Kulandaiswamy, V. (2000). Co-operation: Concept and Theory. Coimbatore: Arundhra Academy.
2. Bedi, R. D. (1996). Theory, History and Practice of Co-operation. Meerut: R. Lal Book Depot.
3. Kulandaiswamy, V. (2003). Principles of Co-operative Management. Coimbatore: Rainbow Publications.
4. Nakkiran, S. (2005). A Treatise on Co-operative Management. Coimbatore: Rainbow Publications.
5. Sinha, S. K., & Sahaya, R. (2008). Management of Co-operative Enterprises. New Delhi: National Council for Cooperative Training (NCCT).

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper – VI (Management of Co-Operative Enterprises) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem/Case Study

Maharashtra State Co-operative Union established the Institute of Cooperative Management to improve the functioning and professional management of cooperative societies in Maharashtra. The institute conducts training programs, seminars, workshops, and educational activities for board members, managers, and employees of cooperative organizations such as credit societies, dairy cooperatives, housing societies, and sugar factories.

Through these programs, cooperative members receive guidance on cooperative laws, financial management, auditing, leadership, and governance practices. The institute helps cooperative societies improve transparency, accountability, and operational efficiency. It also supports capacity building and promotes better decision-making within cooperative institutions.

However, the institute faces challenges such as lack of awareness among rural cooperative members, limited financial resources, and the need to continuously update training methods and technology-based learning systems.

Explain the role of cooperative training institutions in strengthening cooperative societies and discuss the challenges faced in improving management and governance of cooperative organizations.

Subject: Co-operation and Rural Development Paper- VII (Co-Operative Legal Systems)

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper – VII (Co-Operative Legal Systems) syllabus** for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper – VII (Co-Operative Legal Systems) syllabus for their seminar. The student

must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

A cooperative housing society was formed to provide affordable homes to eligible families in an urban area. According to the society's by-laws, membership was available only to individuals who fulfilled certain conditions such as attaining the minimum age requirement, residing within the operational area, agreeing to follow the rules of the society, and purchasing the required shares. A person applied for membership in the society, but the management committee found that he already owned a residential property in the same locality and did not satisfy all the eligibility conditions mentioned in the by-laws. Therefore, the society rejected the application in order to maintain fairness and achieve the objectives of the cooperative society.

Explain the importance of membership qualification criteria and discuss the general qualifications required for becoming a member of a cooperative society.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Government of Maharashtra. (1960). The Maharashtra Co-operative Societies Act, 1960. Mumbai: Government of Maharashtra Publications.
2. Goyal, D. B. (2002). Co-operative Legislation: Trends and Dimensions. New Delhi: Deep & Deep Publications.
3. Trivedi, B. B. (2005). Law and Management of Co-operatives. New Delhi: Vikas Publishing House.

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper – VII (Co-Operative Legal Systems) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

A cooperative credit society in Maharashtra faced a dispute between its managing committee and one of its members regarding loan recovery procedures. The member believed that the society had acted unfairly and challenged the decision before the Registrar of Cooperative Societies. After the Registrar passed an order, the member filed an appeal before the Co-operative Tribunal.

The Co-operative Tribunal examined the documents, heard both parties, and reviewed whether the society had followed proper legal procedures under the Maharashtra Co-operative Societies Act. After reviewing the case, the tribunal issued directions to ensure fair implementation of cooperative laws and justice to the member.

Explain the constitution, functions, and powers of the Co-operative Tribunal in resolving disputes related to cooperative societies under the Maharashtra Co-operative Societies Act.

Subject: Co-operation and Rural Development Paper- VIII (Advanced Co-Operative Management)

A) Seminar

The students are required to select any topic from the **Co-operation and Rural Development Paper – VIII (Advanced Co-Operative Management)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Co-operation and Rural Development Paper – VIII (Advanced Co-Operative Management) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

A cooperative sugar factory was facing problems such as weak financial management, inefficient operations, and declining profits. Although the society was managed by elected representatives, the members realized that professional expertise was required to improve the performance of the cooperative. Therefore, the society appointed a professionally qualified manager with experience in cooperative administration and modern business practices.

The professional manager introduced computerized accounting systems, better production planning, improved marketing strategies, and staff training programs. The cooperative also arranged management training for board members and employees to improve their understanding of financial management and governance practices. As a result, the cooperative improved its operational efficiency, reduced costs, and increased profitability while continuing to function under democratic control of members.

Explain the importance of professionalization in cooperative management and discuss the benefits and challenges of appointing professional managers in cooperative societies.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Kamat, G. S. (1987). New Dimensions of Co-operative Management. New Delhi: Himalaya Publishing House.
2. Krishnasamy, O. R. (1976). Co-operative Democracy in Action. Mumbai: Somaiya Publishing House.
3. Nakkiran, S. (1991). A Treatise on Co-operative Management. Coimbatore: Rainbow Publications.
4. Sah, A. K. (1995). Professional Management for Co-operatives. Coimbatore: Rainbow Publications.

Or

Students are required to select **any topic from the Co-operation and Rural Development Paper – VIII (Advanced Co-Operative Management)** syllabus and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

A sugar cooperative society in Maharashtra was facing problems such as low productivity and poor coordination among employees. The management decided to adopt Management by Objectives (MBO) to improve performance. The board of directors and managers jointly set clear objectives such as increasing sugar production, reducing operational costs, and improving member satisfaction. Each department was given specific targets and responsibilities. Regular meetings were conducted to review progress and solve operational problems. Employees were motivated to achieve the agreed objectives through teamwork and participation. As a result, the cooperative improved its efficiency and production within a short period.

Answer the following Questions

1. Explain the concept of Management by Objectives (MBO) in cooperative organizations.
2. What are the advantages of applying MBO in cooperative management?

Subject: Advanced Banking and Financial System Paper- V (Legal Provision in Banking)

A) Seminar

The students are required to select any topic from the **Advanced Banking and Financial System Paper – V (Legal Provision in Banking)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking and Financial System Paper – V (Legal Provision in Banking) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

Mr. Sharma opened a savings account in a nationalized bank and regularly deposited money into it. One day, he issued a cheque of ₹50,000 to a supplier for business payment. However, the bank mistakenly dishonoured the cheque despite sufficient balance in his account. As a result, Mr. Sharma's reputation was affected and the supplier questioned his financial credibility. Mr. Sharma approached the bank manager and complained about the wrongful dishonour of the cheque. According to banking law, the relationship between a banker and customer is mainly that of debtor and creditor, and the bank has a legal obligation to honour cheques when sufficient funds are available. After investigation, the bank admitted its mistake and compensated Mr. Sharma for the inconvenience and damage caused.

Answer the following Questions

1. Explain the legal relationship between a banker and a customer.
2. What are the legal duties and obligations of a banker towards customers?

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Indian Institute of Banking and Finance (IIBF). (2007). Laws of Co-operative Banking. New Delhi: Macmillan India Ltd.
2. Tannan, M. L. (2008). Tannan's Banking Law and Practice in India (8th ed., Vol. I & II). New

Delhi: India Law House.

3. Tannan, M. L., Datta, C. R., & Kataria, S. K. (2011). Banking Law and Practice. Nagpur: Wadhwa & Company.
4. Naib, Sudhir. (2011). The Information Technology Act, 2005: A Handbook. New York: Oxford University Press.
5. Tannan, M. L. (2001). Banking Law and Practice in India (20th ed., Student Edition). Delhi: Delhi Law House.

Or

Students are required to select **any topic from the Advanced Banking and Financial System Paper – V (Legal Provision in Banking) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem/Case Study

Mr. Verma, a small business owner, maintained a current account in a commercial bank. One day, he noticed that a large amount of ₹2,00,000 had been withdrawn from his account without his authorization. After reporting the issue to the bank, it was discovered that a fraudster had obtained his debit card details through a phishing email and used them for unauthorized online transactions.

The incident created serious problems for Mr. Verma's business as he could not pay suppliers on time. The bank conducted an investigation and temporarily froze the suspicious transactions. Although the bank later refunded part of the amount, the fraud affected the trust and confidence of the customer in the banking system.

This case highlights that banking fraud can lead to financial losses, reputational damage to banks, reduced customer trust, and legal complications. It also shows the importance of strong cybersecurity measures, customer awareness, and strict banking regulations to prevent fraud.

Answer the following Questions

1. Explain the impact of banking fraud on customers and financial institutions.
2. Suggest measures that banks and customers can take to prevent banking fraud.

Subject: Advanced Banking and Financial System Paper- VI (Banking Administration)

A) Seminar

The students are required to select any topic from the **Advanced Banking and Financial System Paper – VI (Banking Administration) syllabus** for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking and Financial System Paper – VI (Banking Administration) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Solve Practical Problem

A District Cooperative Bank in Maharashtra had several branches serving farmers and small businesses. The bank was governed by an elected Board of Directors, which was responsible for major policy decisions and overall management. To ensure smooth functioning, the bank also formed different committees such as the loan committee, audit committee, and management committee.

The loan committee examined loan applications from farmers and small entrepreneurs and recommended approval based on financial eligibility. The audit committee regularly checked financial records to ensure transparency and proper use of funds. The management committee supervised day-to-day banking operations and implemented the policies decided by the Board of Directors.

However, the bank once faced problems due to delays in loan approvals and poor coordination between committees. To improve efficiency, the authorities clearly defined the responsibilities of each committee and introduced regular meetings and reporting systems. As a result, the administrative structure became more efficient and the bank was able to provide better services to its members.

This case shows that a well-defined administrative structure with proper committees and authorities is essential for the effective functioning of cooperative banks.

Answer the following Questions

1. Explain the administrative structure of a cooperative bank and the role of different committees.
2. Discuss the importance of committees and authorities in the management of cooperative banks.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Buttle, F. (2004). Customer Relationship Management: Concepts and Tools. Oxford: Elsevier Butterworth-Heinemann.
2. Hempel, G. H., & Simonson, D. G. (2018). Bank Management: Text and Cases. New York: Wiley.
3. Indian Institute of Banking and Finance (IIBF). (2005). General Bank Management (For CAIIB Examinations). New Delhi: Macmillan India Ltd.
4. Singh, K. (2013). Commercial Bank Management. New Delhi: Tata McGraw-Hill Education.
5. Rose, P. S., & Hudgins, S. C. (2008). Bank Management and Financial Services. New York: McGraw-Hill Education.
6. Koch, T. W., & MacDonald, S. S. (2014). Bank Management. Boston: Cengage Learning.

Or

Students are required to select **any topic from the Advanced Banking and Financial System Paper – VI (Banking Administration) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Practical Problem/Case Study

A District Cooperative Bank appointed a new Chief Executive Officer (CEO) to improve its performance and financial stability. The bank had been facing problems such as increasing non-performing assets (NPAs), poor customer service, and lack of coordination among departments. After taking charge, the CEO analyzed the bank's financial position and operational structure.

The CEO introduced several measures such as strengthening the loan recovery system, improving internal controls, and implementing digital banking services. He also ensured that all banking operations followed the guidelines of the Reserve Bank of India (RBI) and cooperative banking regulations. Regular meetings were conducted with department heads to monitor performance and ensure transparency in decision-making.

Within a year, the bank improved its financial performance and customer satisfaction. This case highlights that the CEO plays a crucial role in strategic planning, regulatory compliance, operational management, and overall development of the bank.

Answer the following Questions

1. Explain the duties and responsibilities of the CEO in a cooperative bank.
2. Discuss the role of the CEO in improving the performance and governance of a bank.

Subject: Advanced Banking and Financial System Paper- VII (Bank Branch Management)

A) Seminar

The students are required to select any topic from the **Advanced Banking and Financial System Paper – VII (Bank Branch Management)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking and Financial System Paper – VII (Bank Branch Management) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

A public sector bank branch located in a semi-urban area was facing operational difficulties due to an improper staffing pattern. The branch had a high number of customers and handled services such as deposits, loans, remittances, and digital banking support. However, the number of employees was limited and not properly distributed among departments.

Most of the staff were assigned to routine clerical work, while only one officer was responsible for loan processing and customer grievance handling. As a result, loan approvals were delayed, customer service was affected, and employees were under pressure due to heavy workload. Customers had to wait for long periods for basic banking services.

The branch manager realized that the existing staffing pattern was not suitable for the workload and operational needs of the branch. He requested the regional office to revise the staffing structure and provide additional trained personnel. After reviewing the situation, the bank redistributed staff responsibilities and introduced digital service counters.

This case highlights that an effective staffing pattern is essential for smooth functioning, better customer service, and efficient management of bank branch operations.

Answer the following Questions

1. Explain the concept and importance of staffing pattern in bank branch management.
2. What are the problems that may arise due to improper staffing patterns in banks?

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Claessens, R., & Wiertz, P. (2005). Bank Branch Management. London: Financial World Publishing.
2. Jaiswal, B. (2012). Banking Operation Management. New Delhi: Himalaya Publishing House.
3. Chandra, I. (2010). Practical Workbook for Bank Branch Auditors. New Delhi: Taxmann Publications.
4. Garg, K. (2015). Guide to Bank Audit. New Delhi: Bharat Law House.
5. Hempel, G. H., & Simonson, D. G. (1999). Bank Management: Text and Cases. New York: Wiley Publications.
6. Rose, P. S., & Hudgins, S. C. (2008). Bank Management and Financial Services. New York: McGraw-Hill Education.

Or

Students are required to select **any topic from the Advanced Banking and Financial System Paper – VII (Bank Branch Management)** syllabus and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

A branch of a commercial bank located in a growing town was experiencing an increase in customers and banking transactions. The Branch Manager was responsible for supervising all banking operations such as deposits, loans, customer service, and staff management. One day, several customers complained about delays in loan processing and poor service at the counter.

The Branch Manager reviewed the situation and found that employees were not properly coordinated and workloads were unevenly distributed. He immediately arranged a meeting with the staff, reassigned duties, and introduced a better workflow system. The manager also ensured that all banking activities complied with banking regulations and internal policies.

Additionally, the Branch Manager focused on improving customer relations, monitoring financial performance, and ensuring the safety of bank assets. Within a few months, customer satisfaction improved and the branch achieved its business targets.

This case shows that the Branch Manager plays a key role in managing operations, supervising staff, ensuring regulatory compliance, and maintaining good customer service in a bank branch.

Answer the following Questions

1. Explain the responsibilities of a Branch Manager in a bank.
2. How does effective leadership of a Branch Manager improve the performance of a bank branch?

Subject: Advanced Banking and Financial System Paper- VIII (Bank Management Practices)

A) Seminar

The students are required to select any topic from the **Advanced Banking and Financial System Paper – VIII (Bank Management Practices)** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Advanced Banking and Financial System Paper – VIII (Bank Management Practices) syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

A regional bank branch in a busy commercial area was experiencing operational difficulties such as delayed transactions, customer complaints, and increasing loan defaults. The bank realized that the main problem was the lack of proper bank management practices, including poor supervision, weak risk management, and ineffective coordination among staff.

The bank's head office decided to improve the situation by introducing better bank management systems and practices. The branch manager was instructed to strengthen internal control systems, improve customer service, and closely monitor loan approvals and recoveries. Staff training programs were also organized to improve their knowledge of banking procedures and digital banking services.

After implementing these management practices, the branch's performance improved significantly. Loan recovery increased, customer complaints reduced, and overall efficiency of banking operations improved.

This case shows that effective bank management and proper banking practices are essential for ensuring financial stability, efficient operations, and better customer service in banking institutions.

Answer the following Questions

1. Explain the meaning and concept of bank management and practices.
2. Discuss the importance of effective bank management practices in banking institutions.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Tandon, D. (2012). *Management of Banks: Text and Cases*. New Delhi: Himalaya Publishing House.
2. Jaiswal, B. (2013). *Banking Operation Management*. New Delhi: Himalaya Publishing House.
3. Indian Institute of Banking and Finance (IIBF). (2011). *Advanced Bank Management*. New Delhi: Macmillan India Ltd.
4. Rao, P. S., & Khanna, P. K. (2010). *Principles and Practice of Bank Management*. New Delhi: Himalaya Publishing House.
5. Arunajatesan, S. (2008). *Bank Management*. New Delhi: Tata McGraw-Hill Education.

Or

Students are required to select **any topic from the Advanced Banking and Financial System Paper – VIII (Bank Management Practices) syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study centre**.

D) Midterm Test/Case Study

A nationalized bank had several branches in rural and urban areas. The head office was responsible for monitoring the performance and operations of these branch offices. However, due to the large number of branches and limited supervisory staff, proper monitoring was not always possible.

One branch started facing problems such as delays in updating customer accounts, improper allocation of duties among staff, and weak control over loan approvals. Because of poor monitoring, these issues continued for several months and resulted in customer complaints and increased non-performing assets (NPAs).

After a routine inspection, the regional office discovered that the branch manager had not effectively supervised daily operations and staff responsibilities were not clearly assigned. To solve the problem, the bank introduced regular branch monitoring systems, digital reporting mechanisms, and clear allocation of duties among employees.

This case highlights that effective branch monitoring is essential for maintaining operational efficiency, financial discipline, and customer satisfaction in bank branches.

Answer the following Questions

1. Explain the meaning and importance of branch monitoring in bank management.
2. What are the problems that may arise due to poor monitoring of branch offices?

Elective Subject : Organization Behaviour (Compulsory to every Student)

Organizational Behaviour is an elective paper for M.Com. Part I, Semester II. Therefore, all students who have opted for this subject must submit the assignment.

A) Seminar

The students are required to select any topic from the **Organization Behaviour** syllabus for their seminar. The chosen topic must be written as a seminar paper and submitted hard copy to the study centre. An **oral presentation** will be conducted by the **study centre coordinator** at the study centre.

Or

The students are required to select any one topic from the Organization Behaviour syllabus for their seminar. The student must be preparing a Power Point Presentation (PPT) on the selected topic and submit hard copy to the study centre. An oral presentation will be conducted by the Study Centre Coordinator at the study centre.

B) Case Study/Solve Practical Problem

A marketing company was experiencing rapid growth and placed heavy pressure on employees to achieve high performance targets. In order to meet these targets, some employees began giving incomplete and misleading information to customers regarding product quality and pricing. One employee felt that these practices were unethical and could damage customer trust, but he feared that reporting the issue might negatively affect his job security.

After receiving complaints from customers, the company's management realized that unethical practices were harming the organization's reputation and employee morale. To address the problem, the company introduced ethical guidelines, employee awareness programs, and a proper grievance redressal system to encourage honesty and transparency in the workplace.

Explain the ethical issues faced by employees in organizations and discuss the measures that can be adopted to promote ethical behavior and transparency in the workplace.

C) Book Review / Poster Presentation

The students are required to read **one of the following books** and prepare a **book review report** of about **5 to 7 pages**. The completed report must be **submitted to the study centre**.

1. Subbarao, P. (2010). *Management and Organizational Behaviour*. New Delhi: Himalaya Publishing House.
2. Davis, K. (2002). *Organizational Behaviour*. New York: McGraw-Hill Education.
3. Robbins, S. P. (2015). *Organizational Behaviour*. New Delhi: Pearson Education.
4. Ghanekar, A. (2006). *Organizational Behaviour*. New Delhi: Everest Publishing House.
5. Gupta, C. B. (2011). *Organizational Behaviour*. New Delhi: Sultan Chand & Sons.
6. Khanka, S. S. (2013). *Organizational Behaviour*. New Delhi: S. Chand Publishing.

Or

Students are required to select **any topic from the Organization Behaviour syllabus** and prepare a **poster presentation on chart paper**. The completed poster must be **submitted to the study**

centre.

D) Midterm Test/Practical Problem/Case Study

A textile manufacturing company observed that employee morale and productivity were declining due to stressful working conditions, lack of proper safety measures, and limited opportunities for employee development. Many employees were dissatisfied with long working hours and poor communication with supervisors, which resulted in absenteeism and lower work performance.

To improve the Quality of Work Life (QWL), the company introduced better workplace safety measures, employee training programs, flexible working hours, and improved communication systems between employees and management. The organization also encouraged employees to participate in decision-making by sharing suggestions and feedback.

After implementing these initiatives, employee satisfaction and motivation improved significantly, leading to higher productivity and better organizational performance.

Explain the concept and importance of Quality of Work Life (QWL) and discuss the measures organizations can adopt to improve employee satisfaction and workplace performance.