



SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA

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दुरध्वनी (ईपीएबीएक्स) २६०९००० (अभ्यास मंडळे विभाग- २६०९०९४)

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Ref./SU/BOS/Com & Mgmt./ 6549

Date : 27/06/2019

To,

The Principal  
All Affiliated (Commerce & Management) College/Institutions,  
Shivaji University, Kolhapur

**Subject : Regarding syllabi and equivalence of M. Com. Part-I (Sem. I & II)  
Choice Based Credit System (CBCS) degree programme under the  
Faculty of Commerce & Management.**

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi and equivalence of M. Com. Part-I (Sem. I & II) Choice Based Credit System (CBCS) under the Faculty of Commerce & Management.

This syllabi and equivalence shall be implemented from the academic year 2019-2020 (i.e. from June, 2019) onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus).

The question papers on the pre-revised syllabi of above mentioned course will be set for the examinations to be held in October / November 2019 & March / April, 2020. These chances are available for repeater students, if any.

For Students of Distance Education this syllabi shall be implemented from the academic year 2020-2021 (i.e. from June, 2020) onwards

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

Thanking you,

Yours faithfully,

Dr. Registrar

Encl : As above

Copy to,

- |                                                         |   |                                       |
|---------------------------------------------------------|---|---------------------------------------|
| 1. I/c Dean, Faculty of Commerce & Management           | } | for information                       |
| 2. Chairman, BOS under Faculty of Commerce & Management |   |                                       |
| 3. Director, BOEE                                       | } | for information and necessary action. |
| 4. Appointment Section                                  |   |                                       |
| 5. P. G. Admission Section                              |   |                                       |
| 6. O.E.1 Section                                        |   |                                       |
| 7. Affiliation Section (U.G./P.G.)                      |   |                                       |
| 8. Computer Center/I.T.                                 |   |                                       |
| 9. Eligibility Section                                  |   |                                       |
| 10. Distance Education                                  |   |                                       |
| 11. P.G. Seminar Section                                |   |                                       |

# **SHIVAJI UNIVERSITY, KOLHAPUR**



**Estd. 1962**

**NAAC 'A' Grade**

**Faculty of Commerce and Management**

**Syllabus For**

**M. Com. Part – I (Sem I & II)**

**(To be implemented from June 2019 onwards)**

**(Subject to the modifications that will be made from time to time)**



**Shivaji University, Kolhapur**  
**Revised Rules and Regulations of M.Com. Programme (CBCS)**  
**Under the Faculty of Commerce and Management**  
**To be implemented from Academic year 2019-20**

1. The semester system shall be implemented for: M.Com. Part-I Semester-I & Semester-II from Academic year 2019-20 and M.Com. Part-II Semester-III & Semester-IV from Academic year 2020-21.

2. Pattern of semester system – There shall be 80:20 pattern for the purpose of semester examinations.

3. Scheme of internal assessment - There shall be continuous internal assessment for M.Com. Programme. Internal Examination will be compulsory for all students. There will be separate passing head for internal examination of each paper.

The scheme for internal assessment will be as mentioned below: The Question paper in each semester (for each paper) shall be of 100 marks wherein 80:20 pattern will be accepted. For this purpose following will be the pattern for internal assessment scheme i) M.Com. Part – I and II There will be Practical for 10 marks and Seminar for 10 marks for each semester (The 80:20 pattern will be applicable to Distance education students. However, for internal work there will be Home assignment of 20 marks for each paper of all semesters).

The division of marks for Paper VI of each Special group will be as 60 marks for project work and 40 marks for Viva-voce. The evaluation of 100 marks will be done at the time of viva-voce. However, this division will not be applicable to the students on distance mode. The students on distance mode shall have to appear for a separate paper prescribed by the authorities.

4. The duration of semester examination for each paper of 80 marks shall be of three hours.

5. Equivalence of papers and chances for the students in pre-revised pattern (i.e. annual pattern) - Two additional chances shall be provided for the repeater students of the annual pattern. After this the concerned students will have to appear as per the equivalent paper given under revised pattern.

6. Standard of passing- The Standard of passing shall be 40% where the student will have to score 32 marks out of 80 and 8 Marks out of 20 in each paper. There will be a separate head of passing in Theory i.e. (university examination) and Internal Examination. N.B.:- A student will be allowed to keep term for M.Com. Part-II if he/she passes in all papers of Part I or fails in Part I in any of or all the heads of passing (Semester-I & Semester-II) taken together.

7. Result- The result of each semester shall be declared as Pass or Fail.

8. The choice based credit system (CBCS) is applicable to M.Com. Programme. However, it will not be applicable to the students on distance education students. Under the CBC system (Choice based credit system), the students should select the subject /paper from Discipline Specific Elective under the Faculty of Commerce and Management from M.Com., M. B. A., Law and M. C. A.

9. Revised Rules- These rules will be gradually implemented with effect from the academic year 2019-20 for M.Com. Programme. However, the existing (i.e. pre-revised) ordinance and rules shall remain in force for the students of pre-revised pattern during the transition period.

**For M. Com. Part-I Semester-I & II**

Semester-I		Semester-II	
Course Code	Course (Subject)	Course Code	Course (Subject)
CC-A1	Business Management	CC-A2	Organizational Behaviour
CC-B1	Managerial Economics	CC-B2	International Business
DSE-A-I	Advanced Accountancy Paper-I	DSE-A-III	Advanced Accountancy Paper-III
DSE-A-II	Advanced Accountancy Paper-II (Auditing)	DSE-A-IV	Advanced Accountancy Paper-IV (Research Methodology)
DSE-B-I	Advanced Costing Paper-I	DSE-B-III	Advanced Costing Paper-III
DSE-B-II	Advanced Costing Paper-II	DSE-B-IV	Advanced Costing Paper-IV (Research Methodology)
DSE-C-I	Taxation Paper-I (Income Tax)	DSE-C-III	Taxation Paper-III (Income Tax)
DSE-C-II	Taxation Paper-II (Income Tax)	DSE-C-IV	Taxation Paper-IV (Research Methodology)
DSE-D-I	Advanced Banking and Financial System Paper-I (Law and Practice of Banking in India)	DSE-D-III	Advanced Banking and Financial System Paper-III (Law and Practice of Banking in India)
DSE-D-II	Advanced Banking and Financial System Paper-II (Bank Management)	DSE-D-IV	Advanced Banking and Financial System Paper-IV (Research Methodology)
DSE-E-I	Business Administration Paper-I (Introduction to Business Administration)	DSE-E-III	Business Administration Paper-III (Functional Areas of Management: HR and Operations)
DSE-E-II	Business Administration Paper-II (Functional Areas of Management: Marketing and Finance)	DSE-E-IV	Business Administration Paper-IV (Research Methodology)
DSE-F-I	Insurance Paper-I (Fundamentals of Insurance)	DSE-F-III	Insurance Paper-III (Principles & Practice of Life Insurance)
DSE-F-II	Insurance Paper-II (Fundamentals of Insurance)	DSE-F-IV	Insurance Paper-IV (Research Methodology)
DSE-G-I	Advanced Statistics Paper-I (Mathematical Methods)	DSE-G-III	Advanced Statistics Paper-III (Design of Experiments)
DSE-G-II	Advanced Statistics Paper-II (Operations Research)	DSE-G-IV	Advanced Statistics Paper-IV (Research Methodology)
DSE-H-I	Cooperation and Rural Development Paper-I (Principles of Cooperation)	DSE-H-III	Cooperation and Rural Development Paper-III (Rural Management)
DSE-H-II	Cooperation and Rural Development Paper-II (Rural Economy of India)	DSE-H-IV	Cooperation and Rural Development Paper-IV (Research Methodology)
DSE-I-I	Marketing Management Paper-I (Principles of Marketing)	DSE-I-III	Marketing Management Paper-III (Sales and Distribution Management)
DSE-I-II	Marketing Management Paper-II (Consumer Behaviour)	DSE-I-IV	Marketing Management Paper-IV (Research Methodology)
DSE-J-I	Small Business and Entrepreneurship Paper-I	DSE-J-III	Small Business and Entrepreneurship Paper-III
DSE-J-II	Small Business and Entrepreneurship Paper-II	DSE-J-IV	Small Business and Entrepreneurship Paper-IV (Research Methodology)
DSE-K-I	Secretarial Practice Paper-I	DSE-K-III	Secretarial Practice Paper-III
DSE-K-II	Secretarial Practice Paper-II	DSE-K-IV	Secretarial Practice Paper-IV (Research Methodology)
DSE-L-I	Retail Management Paper-I	DSE-L-III	Retail Management Paper-III
DSE-L-II	Retail Management Paper-II	DSE-L-IV	Retail Management Paper-IV (Research Methodology)
DSE-M-I	International Business Paper-I	DSE-M-III	International Business Paper-III
DSE-M-II	International Business Paper-II	DSE-M-IV	International Business Paper-IV (Research Methodology)

DSE-N-I	E-Commerce Paper-I	DSE-N-III	E-Commerce Paper-III
DSE-N-II	E-Commerce Paper-II	DSE-N-IV	E-Commerce Paper-IV (Research Methodology)
DSE-O-I	Information Technology Paper-I	DSE-O-III	Information Technology Paper-III
DSE-O-II	Information Technology Paper-II	DSE-O-IV	Information Technology Paper-IV (Research Methodology)
DSE-P-I	Business Economics Paper-I	DSE-P-III	Business Economics Paper-III
DSE-P-II	Business Economics Paper-II	DSE-P-IV	Business Economics Paper-IV (Research Methodology)

**For M. Com. Part-II Semester-III& IV**

Semester-III		Semester-IV	
Course Code	Course (Subject)	Course Code	Course (Subject)
CC-C1	Management Accounting	CC-C2	Management Control System
CC-D1	Business Finance	CC-D2	Financial Management
DSE-A-V	Advanced Accountancy Paper-V (Costing)	DSE-A-VII	Advanced Accountancy Paper-VII (Taxation)
DSE-A-VI	Advanced Accountancy Paper-VI (Project Work)	DSE-A-VIII	Advanced Accountancy Paper-VIII (Contemporary Issues in Accounting)
DSE-B-V	Advanced Costing Paper-V	DSE-B-VII	Advanced Costing Paper-VII
DSE-B-VI	Advanced Costing Paper-VI (Project Work)	DSE-B-VIII	Advanced Costing Paper-VIII
DSE-C-V	Taxation Paper-V (Income Tax)	DSE-C-VII	Taxation Paper-VII (Goods and Service Tax)
DSE-C-VI	Taxation Paper-VI (Project Work)	DSE-C-VIII	Taxation Paper-VIII (Goods and Service Tax)
DSE-D-V	Advanced Banking and Financial System Paper-V (Law and Practice of Banking in India)	DSE-D-VII	Advanced Banking and Financial System Paper-VII (Law and Practice of Banking in India)
DSE-D-VI	Advanced Banking and Financial System Paper-VI (Project Work)	DSE-D-VIII	Advanced Banking and Financial System Paper-VIII
DSE-E-V	Business Administration Paper-V (Corporate Governance and Business Ethics)	DSE-E-VII	Business Administration Paper-VII (Functional Areas of Management: HR and Operations)
DSE-E-VI	Business Administration Paper-VI (Project Work)	DSE-E-VIII	Business Administration Paper-VIII (Strategic Management)
DSE-F-V	Insurance Paper-V (Fundamentals of Insurance)	DSE-F-VII	Insurance Paper-VII (Principles & Practice of Life Insurance)
DSE-F-VI	Insurance Paper-VI (Project Work)	DSE-F-VIII	Insurance Paper-VIII
DSE-G-V	Advanced Statistics Paper-V	DSE-G-VII	Advanced Statistics Paper-VII
DSE-G-VI	Advanced Statistics Paper-VI (Project Work)	DSE-G-VIII	Advanced Statistics Paper-VIII
DSE-H-V	Cooperation and Rural Development Paper-V	DSE-H-VII	Cooperation and Rural Development Paper-VII (Rural Management)
DSE-H-VI	Cooperation and Rural Development Paper-VI (Project Work)	DSE-H-VIII	Cooperation and Rural Development Paper-VIII
DSE-I-V	Marketing Management Paper-V (Advertising and Brand Management)	DSE-I-VII	Marketing Management Paper-VII (Rural Marketing)
DSE-I-VI	Marketing Management Paper-VI (Project Work)	DSE-I-VIII	Marketing Management Paper-VIII (Contemporary Issues in Marketing)
DSE-J-V	Small Business and Entrepreneurship Paper-V	DSE-J-VII	Small Business and Entrepreneurship Paper-VII

DSE-J-VI	Small Business and Entrepreneurship Paper-VI (Project Work)	DSE-J-VIII	Small Business and Entrepreneurship Paper-VIII
DSE-K-V	Secretarial Practice Paper-V	DSE-K-VII	Secretarial Practice Paper-VII
DSE-K-VI	Secretarial Practice Paper-VI (Project Work)	DSE-K-VIII	Secretarial Practice Paper-VIII
DSE-L-V	Retail Management Paper-V	DSE-L-VII	Retail Management Paper-VII
DSE-L-VI	Retail Management Paper-VI (Project Work)	DSE-L-VIII	Retail Management Paper-VIII
DSE-M-V	International Business Paper-V	DSE-M-VII	International Business Paper-VII
DSE-M-VI	International Business Paper-VI (Project Work)	DSE-M-VIII	International Business Paper-VIII
DSE-N-V	E-Commerce Paper-V	DSE-N-VII	E-Commerce Paper-VII
DSE-N-VI	E-Commerce Paper-VI (Project Work)	DSE-N-VIII	E-Commerce Paper-VIII
DSE-O-V	Information Technology Paper-V	DSE-O-VII	Information Technology Paper-VII
DSE-O-VI	Information Technology Paper-VI (Project Work)	DSE-O-VIII	Information Technology Paper-VIII
DSE-P-I	Business Economics Paper-V	DSE-P-III	Business Economics Paper-VII
DSE-P-II	Business Economics Paper-VI (Project Work)	DSE-P-IV	Business Economics Paper-VIII

**M. Com. Part-I and Part-II Structure implemented from June 2019**

STRUCTURE													
Semester-I													
Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Theory			Internal Examination		
		No. of Lect.	Hours	Credit	No. of Pract.	Hours	Credit	Paper Hours	Max.	Min.	Internal	Max.	Min.
1	CC-A1	3	3	3	2	1	1	3	80	32	(Practical 10 + Seminar 10)	20	08
2	CC-B1	3	3	3	2	1	1	3	80	32		20	08
3	DSE-I	3	3	3	2	1	1	3	80	32		20	08
4	DSE-II	3	3	3	2	1	1	3	80	32		20	08
	Total	12	12	12	8	4	4	12	320			80	
Semester-II													
Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Theory			Internal Examination		
		No. of Lect.	Hours	Credit	No. of Pract.	Hours	Credit	Paper Hours	Max.	Min.	Internal	Max.	Min.
1	CC-A2	3	3	3	2	1	1	3	80	32	(Practical 10 + Seminar 10)	20	08
2	CC-B2	3	3	3	2	1	1	3	80	32		20	08
3	DSE-III	3	3	3	2	1	1	3	80	32		20	08
4	DSE-IV	3	3	3	2	1	1	3	80	32		20	08
	Total	12	12	12	8	4	4	12	320			80	
Total of (Sem. I + II)		24	24	24	16	8	8	24	640			160	
Semester-III													
Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Theory			Internal Examination		
		No. of Lect.	Hours	Credit	No. of Pract.	Hours	Credit	Paper Hours	Max.	Min.	Internal	Max.	Min.
1	CC-C1	3	3	3	2	1	1	3	80	32	(Practical 10 + Seminar 10)	20	08
2	CC-D1	3	3	3	2	1	1	3	80	32		20	08
3	DSE-V	3	3	3	2	1	1	3	80	32		20	08
4	DSE-VI	3	3	3	2	1	1	3	80	32		20	08
	Total	12	12	12	8	4	4	12	320			80	
Semester-IV													
Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Theory			Internal Examination		
		No. of Lect.	Hours	Credit	No. of Pract.	Hours	Credit	Paper Hours	Max.	Min.	Internal	Max.	Min.
1	CC-C2	3	3	3	2	1	1	3	80	32	(Practical 10 + Seminar 10)	20	08
2	CC-D2	3	3	3	2	1	1	3	80	32		20	08
3	DSE-VII	3	3	3	2	1	1	3	80	32		20	08
4	DSE-VIII	3	3	3	2	1	1	3	80	32		20	08
	Total	12	12	12	8	4	4	12	320			80	
Total of (Sem. III + IV)		24	24	24	16	8	8	24	640			160	
Grand Total		48	48	48	32	16	16	48	1280			320	
Total= 48 + 16 = 64 Credits (Total = 1280 + 320 = 1600 Marks)													

Total= 48 + 16 = 64 Credits (Total = 1280 + 320 = 1600 Marks)

<p style="text-align: center;"><b>M.Com. -I</b>  <b>(Choice-Based Credit System)</b></p> <p style="text-align: center;"><b>PAPER-I : CC-A1 Business Management</b>  <b>(Compulsory Paper)</b></p>			
Course Outcomes	Understand the theoretical aspects of management and strategic management Describe the theoretical aspects of management and strategic management Understand the contemporary issues in management.		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1: a) Theory	<b>Introduction to Management:</b> Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.		15 Hours
b) Practical	<i>Visit any organisation and study the role of managers. Visit and study the functional activities of the companies. Submit the hand written report to the College/ Institution/ Department</i>		
Unit 2: a) Theory	<b>Contribution towards Management Thought:</b> A) Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.		15 Hours
b) Practical	<i>Visit any organization and study the management thought of concern organization and submit the hand written report to the College/ Institution/ Department.</i>		
Unit 3: a) Theory	<b>Strategic Management:</b> (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.		15 Hours
b) Practical	<i>Visit to company, bank, NGOs etc. and study the adopted strategies by the same. Develop strategies for the companies. Submit the best suggested strategies for the visited company to the College/ Institution/ Department.</i>		
Unit 4: a) Theory	<b>Contemporary Issues in Management:</b> (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21 <sup>st</sup> Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.		15 Hours
b) Practical	<i>Visit to company, social organizations etc. for collecting 21<sup>st</sup> Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department.</i>		

Note:	Practical should be considered for Internal Examination for 5 (Five) Marks (Out of 10 Internal Marks)	
Reference Books: <i>In Search of Excellence</i> - Tom Peters and Robert H. Waterman, Strategic management – Azhar Kazmi Principles of management – P.C.Tripathi and P.N.Reddy Principles of Management – Koontz, O'Donnell and Weihrich		

	<b>Paper – II : CC – A2 Organizational Behaviour</b>  Organizational Behaviour.  (Compulsory Paper)		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	
Course Outcomes:	Describe theoretical concepts of organizational Behaviour.  Classify types of personalities  Summarize types of conflicts.  Summarize adoption of organizational culture.		Number of hours lecture
Unit 1	Introduction to Organizational Behaviour:  Concept, significance, Nature and scope of OB, contributing disciplines to OB, relationship between management and organizational Behaviour, Ethical issues in OB, Historical Development of OB, Models of OB.		15
Practical	Visit any nearby organization and observe management functions perform therein and report. Submit handwritten report.		
Unit 2	Individual and Group Behaviour:  A. Foundations of Individual Behaviour – Personality (Concepts, Determinants and types), Perception (meaning, process, factors affecting perception)., Attitude (Concept, formation and types), Values (Concept, types and formation) and Job Satisfaction (Concept, Determinants and Measurements), Learning (Meaning, determinants, principles)  B. Foundations of Group Behaviour: Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohision, Role intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.		15
Practical 2	Classify the types of personality of sample employees in nearby organization.		

Unit 3	Organisational Conflict and Negotiation  A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, Functional and dysfunctional organizational conflict, conflict process, resolution of conflict.  B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations.	15
Practical 3	Prepare a poster on organizational conflicts and their resolution.	
Unit 4	Organizational Culture and Work Life Balance:  A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture a culture.  B. Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations.	15
Practical 4	Prepare a report on organizational culture adopted in hereby organization.	
References:  1. Management and Organizational Behaviour – P. Subbarao 2. Organizational Behaviour – Keith davis 3. Organizational Behaviour – Stephen Ronnins 4. Organizational Behaviour – Dr. Anjali Ghanekar 5. Organizational Behaviour – Dr. C.B.Gupta 6. Organizational Behaviour – Dr. S.S.Khanka 7. Organizational Behaviour – Stephen Robbins & Timothy Judge, 15 <sup>th</sup> Edition, Pearson, Prentice Hall.		

**Paper I : CC- B1 MANAGERIAL ECONOMICS**

(Compulsory Paper)

(CHOICE BASED CREDIT SYSTEM – (CBCS)

**Credits : 4**

**COURSE OUTCOMES:**

- 1 Student should able to understand the variables and components of Managerial Economics
- 2 Students should study the applications of demand analysis and concepts related consumer's behaviors.
- 3 Student should aware regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.
- 4 Student should understand the business cycle phenomenon and inflation for business decision making.

<b>UNIT -1</b>	<b>Introduction to Managerial Economics</b> 1.1 Meaning, Nature, Scope and Importance 1.2 Economic Theory and Managerial Theory 1.3 Role and Responsibilities of manager- managerial Economics and Decisions making 1.4 Objectives of Business Firm	15
<b>UNIT -2</b>	<b>Demand Analysis and Consumer Behavior</b> 2.1 Demand Function Concept and Types of Elasticity of Demand 2.2 Measurement of Price Elasticity of Demand- Applications of Elasticity of Demand in Managerial decision 2.3 Revealed Preference Theory – Theory of Consumer's Choice under Risks 2.4 Demand Forecasting : Meaning and Methods	15
<b>UNIT -3</b>	<b>Theory of Production, Price Determination and Pricing Practices</b> 3.1 Production Function : Short run, Long run and Cob-Douglas – Break Even Analysis 3.2 Price and Output Determination under Monopolistic Competition and	15

	<p>Oligopoly ( Collusive and Non-Collusive)</p> <p><b>3.3 Pricing Practices: Cost Plus, Multiple, Dumping and Transfer</b></p> <p><b>3.4 Capital Budgeting- Criteria for Project Appraisal</b></p>	
<b>UNIT -4</b>	<p><b>Theory of Business Cycles and Inflation</b></p> <p><b>4.1</b> Meaning, Phases of Business Cycles</p> <p><b>4.2</b> Theories of Business Cycles: Cob-Web, Hicks</p> <p><b>4.3</b> Monetary theories of Inflation : Friedman theory, Income theory</p> <p><b>4.4</b> Structurlist theories :Mark up theory by Ackley- Bottleneck theory by Eckstim</p>	15
<p><b>References –</b></p> <ol style="list-style-type: none"> <li>1. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd.</li> <li>2 Oliver J. Blanchard, Macroeconomics, Pearson Education</li> <li>3 G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education</li> <li>4 Shapiro, Macroeconomic Analysis</li> <li>5 Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, Macroeconomic, McGraw-Hill Education</li> <li>6 Mithani D.M. Money, Banking, International Trade and Public Finance,</li> <li>7 Vaish M.C. Monetary Theory</li> <li>8 Agarwal H.S. Principles of Economics</li> <li>9 Haberler, Theory of International trade</li> <li>10 K.K.Dewett, Monetary Theory</li> <li>11 H.L.Ahuja,Macro Economics: Theory and Policy</li> <li>12 Jhingan M.L. Macro Economic Theory</li> <li>12 Gupta S.B. Monetary Economics</li> </ol>		

### Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper
Managerial Economics Paper I	Managerial Economics Paper I

Distribution of Marks: 100 Marks

Internal Work: 20 Marks

Theory Paper: 80 Marks

Nature of Question Paper for paper I and II

Total Marks: 80      Duration: 3 Three clock hours

**Instructions:** 1) Que.1 and 2 are compulsory

2) Attempt any three questions from Que. no 3 to 6

Q.1 Case Study 16

Q.2 Short answer type question (Any two out of three) 16

Q.3 Long question 16

Q.4 Long question 16

Q.5 Long question 16

Q. 6 Write Short Notes (Any two out of three) 16

**Paper II : CC- B2 : INTERNATIONAL BUSINESS**

(Compulsory Paper)

(CHOICE BASED CREDIT SYSTEM – (CBCS)

**Credits : 4**

**COURSE OUTCOMES:**

1. Students will understand the global economic and business world.
2. Students will equip with proper knowledge, abilities and skills of international business environment.
3. Students will get acquainted with the functions and mechanism of international financial institutions.
4. Students will enable with the knowledge of the plans and strategies to succeed at international business platform.

<b>UNIT -1</b>	<b>International Business Environment</b>  <b>1.1.</b> Nature and Scope  <b>1.2</b> Issues in foreign investment-technology transfer, pricing and regulations,  <b>1.3</b> Human resource issues and Environmental issues  <b>1.4</b> Emerging economies and trade blocks	15
<b>UNIT -2</b>	<b>International Marketing</b>  2.1 International Marketing – meaning, features, need and problems  2.2 Entry strategies, market selection  <b>2.3</b> International production and supply chains  <b>2.4</b> Methods of Payments in international trade	15
<b>UNIT -3</b>	<b>International Business Regulations</b>  <b>3.1</b> Bilateral and multilateral trade laws	15

	<b>3.2 WTO- Settlement and Dhoha round of talks</b> <b>3.3 Dispute settlement mechanism under WTO</b> 3.4 Problems of Patent laws	
<b>UNIT 4</b>	<b>International Economy and India</b> 4.1 India's foreign trade in post globalization era 4.2 India and IMF, IBRD 4.3 Role of India in SAARC 4.4 BRICS and India	15
<b>References –</b> <ol style="list-style-type: none"> <li>1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3<sup>rd</sup> ed. New York Wiley</li> <li>2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore</li> <li>3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7<sup>th</sup> Ed Thomas south western USA</li> <li>4. Manab Adhikari, Global (2006) Business Management( An International economic environment), Macmillan India Ltd</li> <li>5. Hill C.W. L. and Jain A. K. (2007) International Business Competing in Global market Place, McGraw Hill New Delhi</li> <li>6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13<sup>th</sup> Ed. Tata McGraw- Hill,</li> <li>7. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24<sup>th</sup> Ed S.Chand New Delhi</li> <li>8. Jeevnandam C. International Business S.Chand New Delhi 2008</li> <li>9. Paul Justein International Business, 5<sup>th</sup> Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi</li> <li>10. Keegan Warren J. and Green Mark C. Global Marketing, 4<sup>th</sup> Ed. (2009) Prentice Hall India, Pvt Ltd</li> <li>11. Bhalla V. K. and Ramu S.S. (2009) International Business Environment, Anmol Prakashan New Delhi</li> </ol>		

### Equivalence of the papers

Existing Title of the Paper	Revised Title of the Paper
Managerial Economics Paper II	Business Environment Paper II

Distribution of Marks: 100 Marks

Internal Work: 20 Marks

Theory Paper: 80 Marks

Nature of Question Paper for paper I and II

Total Marks: 80      Duration: 3 Three clock hours

**Instructions:** 1) Que.1 and 2 are compulsory

2) Attempt any three questions from Que. no 3 to 6

Q.1 Case Study 16

Q.2 Short answer type question (Any two out of three) 16

Q.3 Long question 16

Q.4 Long question 16

Q.5 Long question 16

Q. 6 Write Short Notes (Any two out of three) 16

Paper-I : DSE-A-1 : Advanced Accountancy			
Course Outcomes	1. Understanding concept of accounting standards and practical implication of AS-1 and AS-2 2. Familiarity with preparing final accounts of service industries. 3. Perfection in preparing the consolidated financial statements of holding company and its subsidiaries. 4. Understanding of preparation of financial statements of insurance companies with schedules.		
Expected Skills Impartation(Through theory and Practical)	1. Identifying accounting policies and making valuation of inventories. 2. Preparation of accounts of hotels and hospitals. 3. Preparation of consolidated financial statements of group of companies. 4. Application of accounting process for insurance companies.		
Marks : 80			Total 60 Hours
Syllabus Contents:			
Unit 1: a) Theory	Introduction to Accounting Standard-  (a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs,  (b) Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)		15 Hours
b) Practical	(1) Visit Chartered Accountant’s Office and discuss the ideas of accounting standards, IFRSs and GAAPs  (2) Arrange students group discussion or seminar on AS-1 and AS-2		
Unit 2: a) Theory	Accounting for Service Industries:  (a) Accounting of Hotel: Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors’ ledgers and Preparation of Final Accounts  (b) Accounting of Hospitals: Introduction, Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register		15 Hours
b) Practical	(1) Visit to any Hotel and arrange discussion with hotel’s manager regarding hotel’s accounting process  (2) Visit to any Hospital and arrange discussion with hospital manager regarding hospital’s accounting process		
Unit 3: a) Theory	Accounting for Holding Company: Group Accounts up to two subsidiaries-AS-21		15 Hours

b) Practical	<p>(1) Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it.</p> <p>(2) If possible, visit the holding company of any group and try to understand consolidation process of financial statements.</p>	
Unit 4: a) Theory	Accounting of Insurance Companies: General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies.	15 Hours
b) Practical	<p>(1) Download financial statements of insurance company and discuss on them in the classroom.</p> <p>(2) Arrange visit to insurance company branch office to know their accounting process</p>	
Note:	Questions on theory as well as problems should be asked in university examinations on each unit.	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand &amp; Company, New Delhi.</li> <li>2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand &amp; Company, New Delhi.</li> <li>3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.</li> <li>4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.</li> <li>5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.</li> <li>6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.</li> <li>7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.</li> <li>8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.</li> </ol>		
<b>Suggested Additional Readings: (if web source then provide url)</b> <ol style="list-style-type: none"> <li>1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press</li> <li>2) Original documents of Accounting Standards issued by ICAI</li> <li>3) Companies Act 2013</li> </ol>		
<b>Suggested Research Journal :</b> <ol style="list-style-type: none"> <li>1) Indian Journal of Accounting</li> <li>2) Indian Journal of Commerce</li> <li>3) The Chartered Accountant</li> <li>4) Management Accountant</li> </ol>		

Shivaji University, Kolhapur

Nature of Question Paper for

M.Com. (CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

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

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

**Paper II : DSE – A-II : Advanced Accountancy  
(Auditing)**

Course Outcomes:

After Studying this course, students shall be able:

1. To understand the basic concepts and objectives of audit
2. To gain working knowledge of generally accepted auditing procedures
3. To identify the skills and techniques of conducting audit of various entities
4. To know the recent trends in practice of audit

Unit	Contents:	No. of Hours
I	<b>Basic Concepts of Audit :</b> Meaning of Audit, Scope of Audit, True and Fair View, Basic Principles Governing an Audit (AAS 1), Independence of Auditor, Difference between Audit and Investigation  <b>Practical:</b> Group discussion on 'True and Fair View' and 'Independence of Auditor'	15
II	<b>Dividend and Divisible Profit:</b> Concept of Dividend, Methods of Payment of Dividend, Financial, Legal and Policy Considerations in Dividend Decision <b>Practical :</b> Review dividend policy of any company on the basis of its annual report	15
III	<b>Types of Audit and Audit of Various Entities</b> Cost Audit, Tax Audit, Management Audit, Social Audit Audit of Insurance Companies, Audit of Educational Institutions, Audit of Companies as per Companies Act, 2013 Adverse Opinion and Disclaimer of Opinion Audit of Computerised Accounting  <b>Practical :</b> Visit any company or educational institute and understand the process of conducting an audit.	15
IV	<b>Auditing and Assurance Standards</b> AAS 2 : Objectives and Scope of Audit of Financial Statements AAS 3 : Documentation AAS 5 : Audit Evidence AAS 6 (Revised) : Risk Assessment and Internal Control AAS 8 : Audit Planning AAS 13 : Audit Materiality AAS 15 : Audit Sampling AAS 28 : Auditor's Report on Financial Statements <b>Practical :</b> Write an assignment on any one of the AAS with reference to its importance in audit.	15

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

1. A Handbook of Practical Auditing :Dr. B.N. Tandon, Dr.Sudharsanam, Dr.Sundarbhai, S.Chand Publications
2. Auditing and Assurance : Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics : CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
4. Auditing and Assurance Services : Karen Hooks, Wiley Publishers
5. Auditing and Assurance : CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India : M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing : Kumar and Sharma, Prentice Hall (India) Publihsers
8. Study Material of CA (IPCC and Final) :The Institute of Chartered Accountants of India

#### Journals

1. The Chartered Accountant, The Institute of Chartered Accountants of India
2. Journal of Accounting, Auditing and Finance, Sage Publications
3. International Journal of Auditing, Wiley Publishers

Paper-III : DSE-A-III : Advanced Accountancy			
Course Outcomes	1. Familiarity with accounting of business combinations of companies. 2. Perfection in accounting of different types of cooperatives. 3. Understanding the accounting for lease. 4. Understand the concepts of social responsibility accounting, environment accounting and human resource accounting.		
Expected Skills Impartation(Through theory and Practical's)	1. Recording transactions regarding amalgamation, absorption and reconstruction. 2. Preparing financial statements of cooperatives in accordance with Maharashtra Cooperative Societies Act. 3. Recording transactions related to operating and finance lease. 4. Demonstrating concepts of social responsibility accounting, environment accounting and human resources accounting and performing accounting of fixed assets and investments according to AS-10 and AS-13.		
Marks : 80			Total 60 Hours
Syllabus Contents:			
Unit 1: a) Theory	Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of companies.		15 Hours
b) Practical	(1) Arrange group discussion on reasons of amalgamation and absorption; and Analyze any case study of amalgamation or absorption.  (2) Arrange group discussion on reconstruction and Analyze case study of external and internal reconstruction of a company.		
Unit 2: a) Theory	Accounting of Cooperative Societies- Consumer, Credit and Dairy units as per Maharashtra Cooperative Societies Act.		15 Hours
b) Practical	(1) Visit any cooperative society to see their accounting process and discuss with respective authority who look after accounting in the concern cooperative.  (2) Take interview of Cooperative auditor or Chartered Accountant in respect of cooperative accounting.		
Unit 3: a) Theory	Accounting for Lease (AS-19): Introduction, Types of Lease, Accounting for Operating Lease and Finance Lease		15 Hours
b) Practical	(1) Arrange students' seminar, quiz or group discussion on the difference between operating lease and finance lease.  (2) Arrange guest lecture of or workshop by inviting chartered accountant or cost accountant or expert in lease business.		

Unit 4: a) Theory	(a) Social Responsibility Accounting, Environment Accounting and Human Resource Accounting- Meaning, Objectives and Need  (b) Accounting of Fixed Assets (AS-10) and Accounting of Investments (AS-13).	15 Hours
b) Practical	(1) Arrange seminar/group discussion/panel discussion on the concepts of Social Responsibility Accounting, Environment Accounting and Human Resource Accounting.  (2) Download annual report of any listed company and analyze the financial statement to understand their compliance with AS-10 and AS-13.	
Note:	Questions on theory as well as problems should be asked in university examinations on each unit.	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand &amp; Company, New Delhi.</li> <li>2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand &amp; Company, New Delhi.</li> <li>3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.</li> <li>4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.</li> <li>5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.</li> <li>6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.</li> <li>7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.</li> <li>8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.</li> </ol>		
<b>Suggested Additional Readings: (if web source then provide url)</b> <ol style="list-style-type: none"> <li>1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press</li> <li>2) Original documents of Accounting Standards issued by ICAI</li> <li>3) Companies Act 2013</li> </ol>		
<b>Suggested Research Journal :</b> <ol style="list-style-type: none"> <li>1) Indian Journal of Accounting</li> <li>2) Indian Journal of Commerce</li> <li>3) The Chartered Accountant</li> <li>4) Management Accountant</li> </ol>		

Shivaji University, Kolhapur

Nature of Question Paper for

M.Com. (CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

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

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

Paper-IV : DSE-A-IV : Advanced Accountancy		
(Research Methodology)		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
Marks : 80	Total 60 Hours	
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b>  Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem.  (b) Classification of research problem according to types.  (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design.  (b) Formulation of Hypothesis.  (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire	

	(b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	
Reference Books: 1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi 2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi 3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher 4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of Indian Pvt. Ltd., New Delhi. 5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi 6. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House. 7. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi		
Suggested Additional Readings: 1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd. 2) Kishore, Ravi M. (2018). Business Statistics,		
Suggested Research Journal : 1) Indian Journal of Commerce 2) Indian Journal of Accounting 3) Indian Journal of Marketing 4) Management Accountant 5) Vikalp 6) Decision 7) IIMB Review		

Shivaji University, Kolhapur

Nature of Question Paper for

M.Com. (CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

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

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

**Paper I : DSE-B-I : Advanced Costing  
(Introduction to Cost Accounting)**

**Course Outcomes:**

After studying this course, students shall be able:

1. To understand the basic concepts of cost accounting
2. To classify the costs and apply the same for cost determination
3. To apply the cost accounting principles in cost accounting of materials
4. To know the application of cost accounting in calculation of labour cost and overheads

Unit	Contents :	No. of Hours
I	<b>Introduction to Cost Accounting :</b> Concepts of Cost, Value, Price, Sale, Profit, Cost Accounting, Costing, Cost Accountancy Objectives of Cost Accounting, Difference between Financial and Cost Accounting  <b>Practical:</b> Group discussion on various concepts related to cost and cost accounting	15
II	<b>Cost Classification and Preparation of Cost Sheet</b> Classification of Cost on various bases, Preparation of Cost Sheet and Quotation  <b>Practical :</b> Visit any manufacturing unit and prepare cost sheet	15
III	<b>Cost Accounting of Material</b> Methods of Pricing of Issue of Material (FIFO, LIFO, Simple Average, Weighted Average), Determination of various stock levels and EOQ <b>Practical :</b> Write an assignment on stock levels and its impact on management of inventory.	15
IV	<b>Cost Accounting of Labour and Overheads</b> Methods of Remuneration, Piece Rate and Time Rate System, Taylor's Differential Piece Rate System, Halsey Premium Plan, Rowan Plan, Merrick's Multiple Piece Rate System Overheads : Allocation, Apportionment, Reapportionment, Absorption Rate  <b>Practical :</b> Visit any organisation and understand its method of remuneration	15
	<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <p>9. Question number 1, 2 and 3 are compulsory</p> <p>10. Attempt any two questions from question number 4 to 6.</p> <p>Q. 1 a. Choose the appropriate alternative (10)                  b. True or false (6)</p> <p>Q.2 Case Study/Problem (16)</p> <p>Q.3 Short Notes (any 4 out of 6) (16)</p> <p>Q.4 Long answer question/practical problem (16)</p> <p>Q.5 Long answer question/practical problem (16)</p> <p>Q. 6. a. Short answer question/ problem (8)                  b. Short answer question/ Problem (8)</p> <p style="text-align: center;">*****</p>	

**Paper II : DSE-B-II : Advanced Costing**  
**(Methods of Cost Accounting)**

**Course Outcomes:**

After studying this course, the students shall be able:

1. To identify the methods of cost accounting and its practical application
2. To understand the different methods of cost accounting applied in various entities
3. To demonstrate the determination of cost in various types of organisations
4. To apply cost accounting methods for determining selling price or identifying loss/profit

nit	Contents :	No. of Hours
I	<b>Job and Batch Costing :</b> Features and Objectives of Job Costing, Preparation of Job Cost Sheet Features and procedure of Batch Costing, Economic Batch Quantity <b>Practical:</b> Visit any manufacturing concern and prepare job/batch cost sheet	15
II	<b>Contract Costing :</b> Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and De-escalation Clause, Preparation of Contract Accounts <b>Practical :</b> Visit any Construction site/office and prepare contract account for one year.	15
III	<b>Process Costing :</b> Characteristics of Process Costing, Normal Loss, Abnormal Loss and Abnormal Gain and their accounting treatment, Equivalent Production, Evaluation of Equivalent Production, Preparation of Process Accounts (With and without opening as well as closing Work in Process), Process Accounts (with Inter-process Profit) Joint Products and By Products : Joint cost and subsequent costs, Decision regarding further processing, Limitations of joint cost analysis  <b>Practical :</b> Visit any manufacturing unit where process costing is applicable and prepare process accounts	15
IV	<b>Operating Costing (Service Costing)</b> Characteristics of Operating Costing, Cost Unit, Transport Costing, Log Sheet, Pricing Based on Operating Costing, Canteen or Hotel Costing, Boiler House Costing, Hospital Costing, Theatre Costing, Electricity Costing <b>Practical :</b> Visit any enterprise in service industry and determine cost of service	15
	<p style="text-align: center;">Shivaji University, Kolhapur  Nature of Question Paper for  M.Com. (CBCS)</p> Marks: 80 Duration: 3 hours. Instructions: <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> <p>Q. 1 a. Choose the appropriate alternative (10)  b. True or false (6)  Q.2 Case Study/Problem (16)  Q.3 Short Notes (any 4 out of 6) (16)  Q.4 Long answer question/practical problem (16)  Q.5 Long answer question/practical problem (16)  Q. 6. a. Short answer question/ problem (8)  b. Short answer question/ Problem (8)</p> <p style="text-align: center;">*****</p>	

**Paper III : DSE-B-III : Advanced Costing**  
(Techniques of Costing)

**Course Outcomes:**

After studying this course, the students shall be able:

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

Unit	Contents :	No. of Hours
I	<b>Marginal Costing and CVP Analysis</b> Meaning of Marginal Cost, Contribution, Basic Equation of Marginal Costing, Cost Volume Profit Analysis, Profit Planning, Break Even Analysis, Decision Making with the help of Marginal Costing  <b>Practical:</b> Visit any manufacturing enterprise and classify the costs based on variability and calculate break-even point Make graphical determination of break-even point	15
II	<b>Standard Costing and Variance Analysis :</b> Meaning and Features of Standard Cost, Setting of Standards, Types of Standards, Meaning of Standard Costing, Concept of Variance Analysis, Material, Labour and Overhead Variances  <b>Practical:</b> Prepare power point presentation on different aspects of Standard Costing	15
III	<b>Activity Based Costing</b> Meaning and Nature of Activity Based Costing, Concept of Cost Drivers, Preparation of Cost Statement, Income Statement on the basis of Activity Based Costing as well as Absorption Costing  <b>Practical :</b> Assignments or problems on Activity Based Costing.	15
IV	<b>Uniform Costing :</b> Meaning of Uniform Costing, Features, Advantages and Limitations of Uniform Costing, Uniform Costing and Interfirm Comparison, Prerequisites of Uniform Costing  <b>Practical :</b> Group Discussion on various aspects of 'Uniform Costing and Interfirm Comparison'	15
	<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> Marks: 80 Duration: 3 hours. Instructions: <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> <p>Q. 1 a. Choose the appropriate alternative (10)  b. True or false (6)  Q.2 Case Study/Problem (16)  Q.3 Short Notes (any 4 out of 6) (16)</p>	

	Q.4 Long answer question/practical problem	(16)	
	Q.5 Long answer question/practical problem	(16)	
	Q. 6. a. Short answer question/ problem	(8)	
	b. Short answer question/ Problem	(8)	
	*****		

#### Reference Books:

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

#### Journals

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

Paper-IV : DSE – B - IV : Advanced Costing (Research Methodology)		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
Marks : 80		Total 60 Hours
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis.  [Use any suitable software for the purpose of (a) and (b)]	

Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.																									
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi</li> <li>2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi</li> <li>3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher</li> <li>4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of Indian Pvt. Ltd., New Delhi.</li> <li>5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi</li> <li>6. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House.</li> <li>7. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi</li> </ol>																										
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<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> <table border="0" style="width: 100%;"> <tr> <td>Q. 1 a. Choose the appropriate alternative</td><td style="text-align: right;">(10)</td><td></td></tr> <tr> <td>    b. True or false</td><td></td><td style="text-align: right;">(6)</td></tr> <tr> <td>Q.2 Case Study/Problem</td><td></td><td style="text-align: right;">(16)</td></tr> <tr> <td>Q.3 Short Notes (any 4 out of 6)</td><td></td><td style="text-align: right;">(16)</td></tr> <tr> <td>Q.4 Long answer question/practical problem</td><td style="text-align: right;">(16)</td><td></td></tr> <tr> <td>Q.5 Long answer question/practical problem</td><td style="text-align: right;">(16)</td><td></td></tr> <tr> <td>Q. 6. a. Short answer question/ problem</td><td style="text-align: right;">(8)</td><td></td></tr> <tr> <td>    b. Short answer question/ Problem</td><td style="text-align: right;">(8)</td><td></td></tr> </table>			Q. 1 a. Choose the appropriate alternative	(10)		b. True or false		(6)	Q.2 Case Study/Problem		(16)	Q.3 Short Notes (any 4 out of 6)		(16)	Q.4 Long answer question/practical problem	(16)		Q.5 Long answer question/practical problem	(16)		Q. 6. a. Short answer question/ problem	(8)		b. Short answer question/ Problem	(8)	
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**Paper I : DSE-C-I : Taxation  
(Income-Tax)**

**Course Outcomes:**

After studying this course, the students should be able:

1. To understand the basic concepts of income-tax
2. To get insight about exemptions and deductions
3. To understand the clubbing and set-off provisions of income-tax
4. To compute taxable income of individual and HUF

Unit	Contents:	No. of Hours
I	<b>Basic Concepts:</b> Definitions under Income-Tax Act, Residential Status, Scope of Income, Exemptions, Heads of Income <b>Practical:</b> Prepare the power point presentation on examples of residential status, scope of income and heads of income	15
II	<b>Taxability of Individual and HUF:</b> Computation of taxable income and tax liability in respect of individuals and HUF, Deductions under chapter VI A <b>Practical:</b> Visit any household and compute the taxable income and tax liability of an individual or HUF	15
III	<b>Taxability of Firm and Company</b> Provisions applicable to compute the taxable income of partnership firms and companies, Computation of taxable income and tax liability of firm as well as company. <b>Practical:</b> Visit the office of a firm/ company/ tax consultant and compute the taxable income and tax liability of a Firm or a Company	15
IV	<b>Clubbing and Set-off:</b> Provisions relating to clubbing of income of one person in the hands of others, Provisions relating to Set-off and carry forward of losses under different heads of income <b>Practical:</b> Write an assignment on set-off and carry forward of losses Arrange a lecture of tax consultant on clubbing/set-off/carry forward of losses	15
	Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS) Marks: 80 Duration: 3 hours. Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6. Q. 1 a. Choose the appropriate alternative (10) b. True or false (6) Q.2 Case Study/Problem (16) Q.3 Short Notes (any 4 out of 6) (16) Q.4 Long answer question/practical problem (16) Q.5 Long answer question/practical problem (16) Q. 6. a. Short answer question/ problem (8) b. Short answer question/ Problem (8) *****	

**Paper-II : DSE-C-II : Taxation  
(Income Tax)**

**Course Outcomes:**

After studying this course, the students shall be able:

1. To understand the procedure of filing of income tax returns
2. To get insight about appeals, revision, search, survey and rectification
3. To understand the provisions of TDS and TCS
4. To calculate relief under section 89(1)

Unit	Contents :	No. of Hours
I	<b>Returns and Assessment</b> Forms of income-tax returns, Filing of income-tax returns, online filing of returns, online payment of taxes, Assessment by the Income-Tax Authorities  <b>Practical:</b> Visit the website of the Income-Tax Department and understand the procedure of online filing of return of income-tax ( <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> )	15
II	<b>Appeals, Revision:</b> Provisions relating to appeals, revision, rectification of mistakes, Powers and Duties of authorities regarding appeals and revisions, Types of assessment  <b>Practical:</b> Prepare power point presentation on various types of appeals	15
III	<b>TDS and TCS</b> Tax Deduction and Tax Collection at Source, Provisions relating to TDS and TCS, Procedure of filing of return of TDS  <b>Practical:</b> Visit the website of the Income-Tax Department and understand the procedure of filing of TDS returns ( <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> )	15
IV	<b>Tax Audit, Search, Survey and Relief</b> Provisions relating to Tax Audit under section 44 AB, Provisions relating to Search, Survey and Relief, Powers and Duties of the Authorities of Income Tax  <b>Practical:</b> Visit office of any Chartered Accountant and understand the manner of preparation of Tax Audit Report Arrange a guest lecture of a Chartered Accountant on different aspects of tax	15
	<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> Marks: 80 Duration: 3 hours. Instructions: <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> Q. 1 a. Choose the appropriate alternative (10) b. True or false (6) Q.2 Case Study/Problem (16) Q.3 Short Notes (any 4 out of 6) (16) Q.4 Long answer question/practical problem (16) Q.5 Long answer question/practical problem (16) Q. 6. a. Short answer question/ problem (8) b. Short answer question/ Problem (8) <p style="text-align: center;">*****</p>	

**Paper-III : DSE-C-III : Taxation  
(Income Tax)**

**Course Outcomes:**

After studying this course, the students shall be able:

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

Unit	Contents:	No. of Hours
I	<b>Introduction to Customs Duty:</b> Meaning of Customs Duty, Constitutional Provisions, Sources of customs law, levy of customs duty, customs duty non-leviable in certain cases, exemption from customs duty <b>Practical:</b> Write an assignment on the constitutional provisions of customs duty	15
II	<b>Valuation for Customs Duty:</b> Classification of imported/exported goods, valuation of imported/exported goods, Dates for determining rate of duty and tariff valuation, types of customs duty, Import and export procedure, Clearance for home consumption, Duty drawback <b>Practical:</b> Prepare a power point presentation on types of duty	15
III	<b>Profession Tax</b> Meaning, Rate, Significance of Profession Tax, Applicability of Profession Tax, Compliance of provisions in Profession Tax Act and assessment procedure <b>Practical:</b> Write an assignment on applicability of profession tax.	15
IV	<b>Returns and Assessment:</b> Various returns to be filed for customs duty as well as profession tax, Assessment procedure under Customs Act and Profession Tax Act. <b>Practical :</b> Visit any importer/exporter or service provider and understand the procedure of return filing of customs Arrange a guest lecture of a tax consultant on import/export procedure and duties	15
	<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> <p>Q. 1 a. Choose the appropriate alternative (10)  b. True or false (6)</p> <p>Q.2 Case Study/Problem (16)</p> <p>Q.3 Short Notes (any 4 out of 6) (16)</p> <p>Q.4 Long answer question/practical problem (16)</p> <p>Q.5 Long answer question/practical problem (16)</p> <p>Q. 6. a. Short answer question/ problem (8)  b. Short answer question/ Problem (8)</p> <p>*****</p>	

**Reference Books:**

Direct Taxes : V.K. Singhania, Taxmann Publications

Direct Taxes : T.N. Manoharan, Snow White Publications

Indirect Taxes : V.S. Datey, S.Chand Publications

Business Taxation: : T S Reddy, Y H Reddy, Margham Publications

Taxation – Law and Practice : Balchandran, Thothadri, Prentice Hall India Publishers

Taxation Laws : Atal Kumar, Central Law Publications

Study Material (CA Final and IPCC) issued by Institute of Chartered Accountants of India

Income Tax Ready Reckoner : Dr. Vinod K. Singhania, Taxmann Publications

**Journals:**

The Chartered Accountant, The Institute of Chartered Accountants of India

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

Indian Journal of Tax Law, National Law University, Odisha

Paper-IV : DSE – C – IV : Taxation (Research Methodology)		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
Marks : 80		Total 60 Hours
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	

Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.																									
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<b>Paper-I : DSE-D-I : Advanced Banking and Financial System</b>			
<b>(Law and Practice of Banking in India)</b>			
<b>Introduced from June 2019</b>			
<b>Course Outcomes:</b>			
<div>1. Learners will be able to explain Regulatory Framework for Banking in India</div> <div>2. Learners will understand the Legal Aspects of Banking Operations</div> <div>3. Learners will apply the knowledge of legal provisions for banking business practices</div> <div>4. Learners will understand different provisions under cyber Laws</div>			
<b>Expected Skills Impartation</b>			
<div>1. Ability to apply legal provisions in banking business</div> <div>2. Ability to understand the legal applications in banking sector</div> <div>3. Ability to conduct proper banking activities as per legal provisions</div>			
Marks : 100		Total Lectures of Teaching : 60	Credits : 4
<b>Unit-1:</b>	<b>Regulatory Framework for Banking in India</b>		12 Lectures
	<div>1.1. RBI Act 1934 &amp; Amendments</div> <div>1.2. Banking Regulation Act 1949 &amp; Amendments</div> <div>1.3. Negotiable Instruments Act 1881 &amp; Amendments</div> <div>1.4. Banking Ombudsman - Powers, Provisions and Procedures</div>		
<b>Unit-2:</b>	<b>Legal Aspects of Banking Operations</b>		18 Lectures
	<div>2.1.The Bankers' Books Evidence Act–1891- Important Provisions</div> <div>2.2.Payment and Settlement Systems Act, 2007- Applicability and Important Provisions</div> <div>2.3.The SARFEASI Act -2002, Legal aspects of Debt Recovery Tribunals</div> <div>2.4.Prevention of Money Laundering Act, 2002 &amp; Bankers Responsibilities</div>		
<b>Unit-3:</b>	<b>Laws Related to Banking</b>		13 Lectures
	<div>3.1. Consumers Protection Act-1986</div> <div>3.2. The Credit Information Companies (Regulation) Act, 2005</div> <div>3.3. Foreign Exchange Management Act, 1999</div> <div>3.4. Ombudsman Scheme-General Scheme &amp; Scheme for Digital Transactions-2019</div>		
<b>Unit-4:</b>	<b>Cyber Laws and Financial Crimes</b>		17 Lectures
	<div>4.1.Meaning and Types of Financial Cyber Crimes</div> <div>4.2.Information Technology Act, 2000: Authorities, Powers, Offences and Penalties</div> <div>4.3.Data Security and Importance</div> <div>4.4.Case Studies on Cyber Crimes</div>		
<b>References :</b>			
<div>1. M.L.Tannan, C.R. Datta &amp; S.K. Kataria (2011) Banking Law and Practice, Wadhwa &amp; Company, Nagpur</div> <div>2. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)</div> <div>3. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).</div> <div>4. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, 2003).</div> <div>5. Foreign Exchange Management Act, 1999</div>			

6. The Maharashtra Regional and Town Planning Act, 1966
7. The Bankers' Books Evidence Act-1891
8. The Banking Companies (Acquisition and Transfer of Undertakings) Act-1970
9. The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act- (SARFASI-2002)
10. Ombudsman Scheme for Digital Transactions, 2019-  
[https://rbi.org.in/scripts/FS\\_FAQs.aspx?Id=127&fn=9](https://rbi.org.in/scripts/FS_FAQs.aspx?Id=127&fn=9)
11. Payment and Settlement Systems Act, 2007 [https://rbi.org.in/scripts/FS\\_FAQs.aspx?Id=73&fn=9](https://rbi.org.in/scripts/FS_FAQs.aspx?Id=73&fn=9)
12. The Credit Information Companies (Regulation) Act, 2005

## Paper-II : DSE-D-II : Advanced Banking and Financial System

### (Bank Management)

Introduced from June 2019

#### Course Outcomes:

1. Learners will be able to understand bank management system and practices
2. Learners will understand the nature of Bank Management
3. Learners will aware about recent technologies required for efficient Banking and Marketing.
4. Learners will understand legal provisions for customer services and banking frauds

#### Expected Skills Impartation

1. Ability to understand bank management and administration
2. Ability to handle bank and bank branch management practices
3. Ability to conduct bank audit and manage audit compliances

Marks : 100

Total Lectures of Teaching : 60

Credits : 4

#### Unit-1: Administrative Structure of the Banks

- 1.1. Administrative Structure of Commercial Bank- Committees and Departments
- 1.2. Administrative Structure of Cooperative Bank –Committees and Authorities
- 1.3. Important departments in the Head office of the Bank and its nature
- 1.4. Duties and Responsibilities of CEO of the Bank

18 Lectures

#### Unit-2: Bank Branch Management

- 2.1. Structure and Staffing Pattern of the Bank Branch
- 2.2. Control on Cash , Strong room and Lockers
- 2.3. Role and Responsibilities of Branch Manager
- 2.4. Importance and Techniques of Customer Relationship Management at branch

12 Lectures

#### Unit-3: Bank Management Practices

- 3.1. Allocation of duties and monitoring and Branch office
- 3.2. Target allocation and Planning – Deposit and Loans
- 3.3. Sources of Deposits - Factors influencing the mobilization of deposits
- 3.4. Fund Management – Structure and Functioning of Treasury Department of the Bank

15 Lectures

<b>Unit-4:</b>	<b>Bank Administration</b>  4.1. Board of Directors-Commercial and Cooperative Banks – Responsibilities and Code of conduct 4.2. Bank Audit – Importance, Internal Audit System, Statutory Audit and its compliance 4.3. Information System Audit – Importance, Process and its compliance 4.4. Contains and Process of Preparation of Budget	15 Lectures
<b>References :</b>  1. Francis Buttle (2004): Customer Relationship Management: Concepts and Tools, Customer relationship management: concepts and tools, Elsevier Butterworth Heinemann, Volume 13, 2004 2. George H. Hempel, Donald G. Simonson (2018). Bank Management: Text and Cases, Wiley, 2020 ISBN 0471410918 3. IIBF (2005). General Bank Management : (For CAIIB Examinations), Indian Institute of Banking and Finance, Macmillan, 2005 4. Kanhaiya Singh (2013). Commercial Bank Management, Tata McGraw-Hill Education, 2013 5. Peter S. Rose, Sylvia C. Hudgins (2008). Bank Management and Financial Services, McGraw-Hill Education, 2008 6. Timothy W. Koch, S. Scott MacDonald (2014). Bank Management, Cengage Learning, 2014, 7. Timothy W. Koch, Steven Scott MacDonald, Vic Edwards, Randall E. Duran (2014). Bank Management: A Decision-Making Perspective, Cengage Learning Asia, 2014 8. V.S.P. Rao (1999). Bank Management, Discovery Publishing House, 1999 ISBN 8171415105,		

<p align="center"><b>Paper-III : DSE-D-III : Advanced Banking and Financial System</b></p> <p align="center"><b>(Law and Practice of Banking in India)</b></p> <p align="center"><b>Introduced from June 2019</b></p>		
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Learners will be able to explain bank licensing and banking operations</li> <li>2. Learners will understand the legal aspects of banking operations</li> <li>3. Learners will apply the knowledge of legal provisions for banking services</li> <li>4. Learners will understand legal provisions for customer services and banking frauds</li> </ol>		
<b>Expected Skills Impartation</b> <ol style="list-style-type: none"> <li>1. Ability to apply legal provisions of bank licensing policies</li> <li>2. Ability to understand the legal applications of banking operations</li> <li>3. Ability to conduct proper banking activities as per legal provisions</li> </ol>		
Marks : 100	Total Lectures of Teaching : 60	Credits : 4
<b>Unit-1:</b>	<b>Bank Licensing and Banking Operations</b> <ol style="list-style-type: none"> <li>1.1. New Bank Licensing Policy, 2013</li> <li>1.2. Licensing and Operations of Foreign Banks and Local Area Banks</li> <li>1.3. Licensing and Operations of Small Finance Banks and Payment Banks</li> <li>1.4. Licensing and Operations of Branches, Extension Counters and ATMs</li> </ol>	12 Lectures
<b>Unit-2:</b>	<b>Legal Aspects of Banking Operations</b> <ol style="list-style-type: none"> <li>2.1. Legal Provisions for NRE, NRO and FCNR Bank Accounts</li> <li>2.2. Currency Management - Provisions under Section 22 of the RBI Act</li> <li>2.3. Charging Securities -Lien, Pledge, Mortgage and Hypothecation</li> <li>2.4. Precautions to be taken while Creation of Charge, Mortgage and Hypothecation</li> </ol>	17 Lectures
<b>Unit-3:</b>	<b>Legal Provisions for Banking Services</b> <ol style="list-style-type: none"> <li>3.1. Legal Provisions relating to Banker-Customer Relationship</li> <li>3.2. Paying and Collecting Banker - Responsibilities and Obligations</li> <li>3.3. Laws and regulations relating to Bill Finance and Letter of Credit (LC)</li> <li>3.4. Provisions under Cheque Truncation System (CTS) Scheme</li> </ol>	16 Lectures
<b>Unit-4:</b>	<b>Legal Provisions for Customer Services and Banking Frauds</b> <ol style="list-style-type: none"> <li>4.1. The Banking Companies (Nomination) Rules, 1985 and Recent Amendments</li> <li>4.2. Disclosures and Privacy of Information in Banking sector</li> <li>4.3. Code of Bank's Commitment to Customers and BCSBI</li> <li>4.4. Banking Frauds- Classification and Reporting of Fraud to RBI</li> </ol>	15 Lectures

**References :**

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

<p align="center"><b>Paper-IV : DSE-D-IV : Advanced Banking and Financial System</b></p> <p align="center"><b>(Research Methodology)</b></p> <p align="center"><b>Introduced from June 2019</b></p>		
<p><b>Course Outcomes:</b></p> <ol style="list-style-type: none"> <li>1. Learners will able to understand the Research Design, Research Process</li> <li>2. Learners will able understand types of hypothesis and importance of hypothesis testing</li> <li>3. Learners will able to understand the Sampling Techniques, Data Processing &amp; Report Writing</li> <li>4. Learners will able to understand the use of Technology in Research</li> </ol>		
<p><b>Expected Skills Impartation</b></p> <ol style="list-style-type: none"> <li>1. Ability to apply research methods for investigation of banking issues and problems</li> <li>2. Ability to analyze banking problems and conduct investigations</li> <li>3. Ability to scientific report writing and use of technology for conducting banking research</li> </ol>		
Marks : 100	Total Lectures of Teaching : 60	Credits : 4
<b>Unit-1:</b>	<p><b>Introduction to Research</b></p> <ol style="list-style-type: none"> <li>1.1. Meaning, definitions and types of Research</li> <li>1.2. Characteristics of scientific research method</li> <li>1.3. Ethics in Banking and Financial Research</li> <li>1.4. Limitations of Research in Banking sector</li> </ol>	15 Lectures
<b>Unit-2:</b>	<p><b>Design and Process of Research</b></p> <ol style="list-style-type: none"> <li>2.1. Research Design: Meaning, Types and Components</li> <li>2.2. Formulation of Research Problem</li> <li>2.3. Research Process</li> <li>2.4. Hypothesis – Meaning, Types, Formulation and Testing</li> </ol>	15 Lectures
<b>Unit-3:</b>	<p><b>Data Collection, Sampling &amp; Report Writing</b></p> <ol style="list-style-type: none"> <li>3.1. Data Types and Sources of data collection</li> <li>3.2. Sampling Techniques: Probability and Non-Probability</li> <li>3.3. Data Processing, Analysis and Presentations</li> <li>3.4. Report Writing : Contents and presentations techniques</li> </ol>	15 Lectures
<b>Unit-4:</b>	<p><b>Technology in Banking Research</b></p> <ol style="list-style-type: none"> <li>4.1. Use of Excel for Data Processing and Analysis</li> <li>4.2. Statistical Package for Social Sciences (SPSS) : Data Processing and Analysis</li> <li>4.3. Online Survey: Advantage &amp; Disadvantages</li> <li>4.4. Introduction to SERVQUAL Model for banking research</li> </ol>	15 Lectures
<p><b>References :</b></p> <ol style="list-style-type: none"> <li>1. Krishnaswamy O. R., Rangnatham M. (2005) .Methodology of Research in Social Sciences, Himalaya Publishing House, New Delhi.</li> <li>2. Kothari C. R. (2014). Research Methodology: Methods and Techniques, New Age International Publishers, Mumbai.</li> <li>3. Michel V.P. (2012) Research Methodology for Management, Himalaya Publishing House, New Delhi.</li> <li>4. Fisher R. A. (2002). Statistical Methods for Research Workers by, Cosmo Publications, New Delhi.</li> <li>5. Montgomery D.C. (2001).Design and Analysis of Experiments, John Wiley,</li> <li>6. Suchdeva J. K. (2017). Business Research Methodology, Himalaya Publishing House, New Delhi.</li> <li>7. Wilkinson T.S., Bhandarkar P.L. (2010). Methodology and Techniques of Social Research, Himalaya</li> </ol>		

Publishing House, New Delhi.

8. Hans Raj (2011). Theory & Practice in Social Research, Surjeet Publications, Delhi
9. Hansa L. M. (2016). Data Analysis and Business Modelling using Microsoft Excel, PHI Learning Pvt. Ltd., New Delhi.
10. IBM SPSS Statistics 22 Core System User's Guide
11. Parasuraman, A., Zeithaml, V.A. and Berry, L.L. (1988), "SERVQUAL: a multi-item scale for measuring consumer perceptions of the service quality", Journal of Retailing, Vol. 64, No. 1, pp. 12-40.

<b>Paper - I: DSE – E – I : Business Administration</b> <b>(Introduction to Business Administration)</b>		
<b>Course Outcome:</b> <ol style="list-style-type: none"> <li>1. Understand the meaning and concept of business administration.</li> <li>2. Understand analysis of business environment.</li> <li>3. Get acquainted with concept of LPG and current scenario of business in India.</li> <li>4. Aware about business ethics and corporate culture.</li> </ol>		
Units	Name of the unit	No. of lectures
<b>Unit I</b>	<b>A) Business Administration:-</b> Concept, Definitions, Nature , scope Characteristics, Objectives of business. Challenges and opportunities before today's business. E-Business- Concept Definitions, features, significance in present scenario.  <b>B) Administration: -</b> Concept , definitions, features <b>C) Business Administration :-</b> Concept, definitions, features, and importance of business administration	15
<b>Practical:</b>	Visit to business organisation and to get information about business administration and Prepare report on it.	
<b>Unit II</b>	<b>Business Environment:-</b> Concept, Macro and Micro elements. Environment Analysis- Process- spot analysis, Industry analysis, situation analysis, SWOC analysis.	15
<b>Practical</b>	Visit and make environmental analysis of any business organisation and present seminar on it in the classroom	
<b>Unit III</b>	<b>Government and Business:-</b> Changing role of Government in business, Public Private and Joint Sector. Social Responsibility of Business, Business and society, Liberlisation, Privatisation and Globalisation in Business. Social Audit- Nature, Evolution, status in India.	15
<b>Practical</b>	Make a social audit of any business organisation in your area and prepare social audit report.	
<b>Unit IV</b>	<b>Business Ethics:-</b> Concept and definitions, nature, sources, Ethical dilemmas, Managing Ethical dilemma, Corporate Culture and ethics, methods to improve ethical decisions, factors that raise ethical Standard , Code of Ethics.	15
<b>Practical</b>	Visit to any business organisation and get the information about business ethics followed by the organisation and present seminar on it.	
	Reference Books: 1) Knootz Weiandrich, Essentials of Management, McGraw Hill International, 2) Kazmi , Business Policy, Tata McGraw Hill, 3) Tripathi Reddy Principles of Management, Tata McGraw Hill, 4) Francis Cherunilam, Business Environment, Himalaya Publishing House. 5) Balsubramanian , Corporate Governance.	

	6) Aswathappa K. Legal Environment of Business, Himalaya Publishing House. 7) Trivedi M. L. Government and Business, Bombay Multitech. 8) Amarchand D. , Government and Business, Tata McGraw Hill 9) Guleek William F., Strategic Management and Business Policy, McGraw Hill.	
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M. Com. Part-I				
Paper II : DSE – E – II: Business Administration				
(Functional Areas of Management : Marketing and Fianance)				
<ul style="list-style-type: none"><li>• <b>Course Outcomes:</b> 1. Students will be able to define the concept of Human Resource Management; 2. Students will able to understand the Recent Trends in Operation Management.</li><li>• <b>Expected Skills Impartation (Through theory and Practical's):</b><ul style="list-style-type: none"><li>1. Student will aware about conducting the interview of HR Manager;</li><li>2. He/She will able to prepare mini project report;</li><li>3. Student will acquire and develop the thinking power and project preparation skills independently.</li></ul></li></ul>				
Sr. No.	Syllabus Unit	Learning Outcomes	Teaching Methods	No. of Lectures
1.	<b>HUMAN RESOURCE MANAGEMENT(HRM):</b>	Students will be able to define the concept of Human Resource Management;	Lecture, Interactive, ICT based	15
	1.1. Meaning and Definition			
	1.2. Difference between Personnel Management and Human Resource Management			
	1.3. Objectives of HRM			
	1.4. Scope and Functions OF HRM			
	1.5. Evolution and Development of HRM			
	1.6. Environment of HRM: Internal and External			
	<b>PRACTICAL:</b> 1. Visit to Human Resource Department of nearby industrial unit and prepare a visit report on that department. Prepare a Mini Project on HRM of the Industry.			
2.	<b>RECENT TRENDS IN HUMAN RESOURCE MANAGEMENT</b>	Students will aware about Recent Trends in Operation Management.	Lecture, Interactive, ICT based and Discussion Method.	15
	<b>A. MANAGING HUMAN RESOURCES IN VIRTUAL ORGANIZATION(VO)</b>			
	2.1. Meaning, Features and Types of VOs			
	2.2. Difference between Traditional and Virtual Organization			
	2.3. HRM IN VOs			
	<b>B. HUMAN RESOURCE INFORMATION SYSTEM (HRIS)</b>			
	2.4. Concept and need for HRIS			
	2.5. Advantages and Uses of HRIS			
2.6. Designing of HRIS				

	<b>PRACTICAL:</b> From the internet download the articles, research articles, news paper reports on virtual organization. Study the scenario of virtual organization focusing on human resource. Prepare a review report and submit.			
3.	<b>OPERATION MANAGEMENT (OM)</b>	Students will be acquainted with Operations Management	Lecture and Discussion Method	15
	3.1. Concept and Scope			
	3.2. Objectives of OM			
	3.3. Role of Operational Management in Organization			
	3.4. Differences and Similarities between Goods and Services			
	3.5. Typical Decision Areas within OM			
	3.6. Trends encouraging focus on Operations			
	3.7. Material Handling			
	3.8. Principles of Material Handling			
	3.9.Equipments used in Material Handling			
<b>PRACTICAL:</b> Visit a manufacturing unit nearby and study the functioning of operations management. Study the machines, tools in use, flow of job and the like prepare a report and submit.				
4.	<b>RECENT TRENDS IN OPERATIONS MANAGEMENT</b>	Students will be well awarded about Recent Trends in Operations Management	Lecture and Discussion	15
	4.1. CAD (Computer Aided Design)			
	4.2. CAM (Computer Aided Manufacturing)			
	4.3. Robotics			
	4.4. Automation			
	4.5. Flexible Manufacturing System			
	4.6. Just In Time Manufacturing			
	4.7. Lean Manufacturing			
	4.8. Factors affecting Technology Change			
<b>PRACTICAL:</b> from the website download the articles and news appeared in the news paper regarding recent trends in operations management. Prepare a review report. Mention in the report which units are applying these concepts.				
<b>Reference Books:</b>  1. S.S Khanna: Human Resource Management: Text and Cases, S. Chand Publication, New Delhi  2. P. Subba Rao: Human Resource Management Himalaya Publishing Company, Mumbai.  3. K. Ashwathappa: Production and Operation Management, Himalaya Publishing House, Mumbai.  4. Danny Samson and Prakash J. Singh: Operation Management: An Integrated Approach, CAMBRIDGE University Press.  5. D'Cenzo Robinson: Human Resource Management  6. Indranil Mutusddi: Essentials of HRM.				

<b>Paper-III : DSE - E – III Business Administration</b> (Functional Areas of Management : HR and Operations)		
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Ability to understanding concept of marketing and finance.</li> <li>2. Applicability of various tools and techniques of marketing and financial management for business success.</li> <li>3. Analyze the opinions and data collected from small samples.</li> </ol>		
Sr.No.	Name of the unit	No. of lectures
Unit No.1	Marketing Management: Meaning, Definition, Nature, Scope, Functions and Importance of marketing Management, Difference between selling and marketing, Marketing environment, Marketing planning, Factors affecting consumer behavior, Market segmentation, Targeting and positioning, Marketing Mix, 4p's of Marketing, Marketing Information System	15
Practical No.1	Visit a business unit nearby and study the marketing system of the unit . Planning, Segment they target , Marketing Mix they offer in detail . Prepare a report and submit.	
Unit No.2	Issues and Development in Marketing: Concept of CRM and its application, Direct Marketing-Tools used , Retailing, Service Marketing, B2B Marketing , Ethical and legal aspects of marketing, Digital Marketing, Green Marketing, Online Marketing.	15
Practical No.2	Meet minimum 30 people around your residence , take survey on awareness of contemporary marketing issues . Experience of sample on on-line marketing, social marketing , Prepare a survey report and submit.	
Unit No.3	Financial management: Meaning, Definition, Nature, Scope, Functions and Importance of financial Management, Financial Planning, Cost of Capital, Capital Budgeting, Lease Finance, Hire Purchase, Working Capital Management –Ratio Analysis, Dividend Policy, Depreciation Methods, Financial Management for business expansion, Combination and Acquisition.	15
Practical No.3	Analyze the financial statements of any firm with the help of Ratio analysis to know their liquidity, profitability and solvency.	
Unit No.4	Issues and Development in financial management: Credit Rating, Project Financing, Factoring, Marketing of Financial Services.	15
Practical No.4	Visit a nearby banking and financial institution to know various type of financial services provided by to customers and types of channels used for marketing purpose.	
	Reference Books: 1. Philip Kotler, Marketing Management, Prentice Hall, New Delhi. 2. William Stanton, Fundamentals of Marketing. 3. Bhatia and Batra, Management of Financial Services, Deep and Deep Publication, Delhi. 4. Vanhorne, Fundamentals of Financial Management, Prentice Hall, India, Delhi. 5. I .M. Pandey Financial Management, Vikas Publication House, New Delhi. 6. Chandra Prasanna, Financial Management, Tata McGraw Hill, Delhi.	

Paper- IV : DSE - E – IV : Business Administration		
(Research Methodology)		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
Marks : 80	Total 60 Hours	
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis.	

	[Use any suitable software for the purpose of (a) and (b)]		
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.		
Reference Books:			
1. Michael V. P. ‘Research Methodology in Management, Himalaya Publishing House, New Delhi			
2. Krishnasawami O. R. and Ranganathan M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi			
3. Kothari C. R., ‘Research Methodology-Methods and Techniques’, New Age International Publisher			
4. Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.			
5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi			
6. Gupta S. C., “Fundamentals of Statistics”, Himalaya Publishing House.			
7. Gupta S. P. “Statistical Methods”, Sultan Chand and Sons, New Delhi			
Suggested Additional Readings:			
1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd.			
2) Kishore, Ravi M. (2018). Business Statistics,			
Suggested Research Journal :			
1) Indian Journal of Commerce			
2) Indian Journal of Accounting			
3) Indian Journal of Marketing			
4) Management Accountant			
5) Vikalp			
6) Decision			
7) IIMB Review			
Shivaji University, Kolhapur			
Nature of Question Paper for			
M.Com. (CBCS)			
Marks: 80 Duration: 3 hours.			
Instructions:			
1. Question number 1, 2 and 3 are compulsory			
2. Attempt any two questions from question number 4 to 6.			
Q. 1 a. Choose the appropriate alternative	(10)		
b. True or false		(6)	
Q.2 Case Study/Problem		(16)	
Q.3 Short Notes (any 4 out of 6)		(16)	
Q.4 Long answer question/practical problem	(16)		
Q.5 Long answer question/practical problem	(16)		
Q. 6. a. Short answer question/ problem	(8)		
b. Short answer question/ Problem	(8)		

## Paper-I : DSE : G – I : Advanced Statistics

### (Mathematical Methods)

#### Course outcomes

After successful completion of this course, students will be able to

1. Perform determinant and matrix calculations.
2. Determine a solution of a system of linear equations.
3. Explain and apply the concepts of derivative and integration.

#### Unit-1: Determinants and Systems of Linear Equations

(15)

- i. Definition of determinant, Evaluation of determinants of order 2 and 3.
- ii. Properties of determinant (statements only), Verification of properties by Illustrations.
- iii. Concept of a system of linear equations.
- iv. Solution to system of linear equations by Cramer's rule (up to 3 variables).

Practical 1: Evaluation of determinants and solution of system of linear equations by Cramer's Rule.

#### Unit-2: Matrices

(15)

- i. Definition, Difference between matrix and determinant, Types of matrices.
- ii. Algebra of Matrices.
- iii. Rank of a matrix and its determination.
- iv. Inverse of a matrix by adjoint method and by row and column transformations.
- v. Applications of matrices in business.

Practical 2: Algebra, rank, and inverse of matrices

#### Unit-3: Derivative and its Applications

(15)

- i. Definition, Derivative by first principle.
- ii. Derivative of sum, difference, product, and quotient.
- iii. Derivative of composite, inverse, exponential, logarithmic, parametric, and implicit functions.
- iv. Second order derivative.
- v. Applications of derivative to obtain maxima and minima of the functions such as average cost, marginal cost, marginal revenue, and elasticity of demand.

Practical 3: Applications of derivative

#### Unit-4: Integration and its Applications

(15)

- i. Integration as an anti-derivative process.
- ii. Standard forms of integration.
- iii. Methods of integration by substitution and by parts.
- iv. Definite integrals and their properties with proofs.
- v. Determination of cost revenue and demand functions, consumer's surplus and producer's surplus.

Practical 4: Applications of integration

## Reference Books

1. Kapoor V. K. and Sancheti D. C. (2019) *Business Mathematics*, Sultan Chand & Sons.
2. Narayan Shanti and Mittal P.K. (2010) *Text book of Matrices*, S. Chand.
3. Soni R. S. (1996) *Business Mathematics with Applications in Business and Economics*, Pitambar Publishing.
4. Veena G. R. (2004) *Business Mathematics*, Galgotia Publications.

## Paper-II : DSE : G – II : Advanced Statistics (Operations Research)

### Course outcomes

After successful completion of this course, students will be able to

1. Explain the concept, scope, and limitations of operations research.
2. Formulate and solve linear programming problems, transportation problems, and assignment problems.
3. Apply these techniques in practice.

### Unit-1: Introduction to Operations Research

(15)

- i. Origin and development of *operations research* (OR).
- ii. Definition and Characteristics of OR.
- iii. Phases of OR.
- iv. Applications and scope of OR.
- v. Limitations of OR.

### Unit 2: Linear Programming Problems

(15)

- i. Concept of *linear programming problem* (LPP)
- ii. Mathematical formulation of LPP, Definitions of solution, feasible solution, basic feasible solution, optimal solution, degenerate and non- degenerate solutions of LPP.
- iii. Solution of LPP by graphical method.
- iv. Definitions of slack and surplus variables, Simplex method, definition of artificial variable, Big-M method.
- v. Numerical examples.

Practical 1: Formulation and solution of LPP using graphical method

Practical 2: Solution of LPP using simplex and Big M methods

### Unit-3: Transportation Problem

(15)

- i. Definition and mathematical formulation of *transportation problem* (TP), balanced and unbalanced TP.
- ii. Methods of finding initial basic feasible solution: north-west corner rule, least cost method, Vogel's approximation method.
- iii. Concepts of degenerate and non-degenerate TP.
- iv. Method for optimal solution: MODI method.
- v. Numerical examples.

Practical 3: Solution of TP using MODI method (for non-degenerate TPs only)

**Unit-4: Assignment Problem****(15)**

- i. Definition and mathematical formulation of *assignment problem* (AP).
- ii. Relation between AP and TP.
- iii. Balanced and unbalanced AP.
- iv. Solution of AP using Hungarian method.
- v. Numerical examples.

Practical 4: Solution of AP using Hungarian method

**Reference Books:**

1. Sharma S. D. and Sharma H. (2010) *Operations Research: Theory, Methods and Applications*, Kedar Nath Ram Nath.
2. Sharma J.K. (2012) *Operations Research: Theory and Applications*, Laxmi Publications
3. Shenoy G. V. Shrivastava U. K., and Sharma S. C. (2018) *Operations Research for Management*, New Age International Publishers.
4. Swarup Kanti, Gupta P. K., and Man Mohan (2010) *Operations Research*, Sultan & Chand publishers.

**Paper-III : DSE : G – III : Advanced Statistics  
(Design of Experiments)**

**Course Outcomes:**

After completion of this course, students will be able to

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

**Unit -1: Basic Concepts in Design of Experiments****(15)**

- i. Basic terms in design of experiments: Experimental unit, treatment, layout of an experiment.
- ii. Basic principles of design of experiments: Randomization, replication, and local control.
- iii. Choice of size and shape of a plot for uniformity trials.
- iv. Analysis of variance (ANOVA): Mathematical models, assumptions, basic hypotheses, and ANOVA tables for one-way and two-way classifications, interpretation of results, illustrative numerical examples.

Practical 1: Problems on one-way and two-way ANOVA

**Unit-2: Completely Randomized Design (CRD):****(15)**

- i. Application of the principles of design of experiments in CRD, layout, mathematical model, assumptions.
- ii. ANOVA for CRD and its interpretation.
- iii. Test of equality of two specified treatment effects, comparison of treatment effects using critical difference (CD).
- iv. Illustrative numerical examples

Practical 2: Problems on Analysis of CRD

**Unit-3: Randomized Block Design (RBD):****(15)**

- i. Application of the principles of design of experiments in RBD, layout, mathematical model, assumptions.
- ii. ANOVA for RBD and its interpretation
- iii. Test of equality of two specified treatment effects, comparison of treatment effects using CD.
- iv. Advantages of RBD over CRD

- v. Illustrative numerical examples

Practical 3: Problems on Analysis of RBD

**Unit-4: Latin Square Design (LSD): (15)**

- i. Application of the principles of design of experiments in LSD, layout, mathematical model, assumptions.
- ii. ANOVA for LSD and its interpretation.
- iii. Test of equality of two specified treatment effects, comparison of treatment effects using CD.
- iv. Advantages of LSD over RBD
- v. Illustrative numerical examples
- vi. Identification of the situations where CRD, RBD and LSD are applicable.

Practical 4: Problems on Analysis of LSD

**Reference Books:**

1. Gupta, S.C. and Kapoor, V.K (2019) *Fundamentals of Applied Statistics*, S. Chand & Sons, New Delhi.
2. Gun A. M, Gupta M. K., Dasgupta B. (2013) *Fundamental of Statistics, Vol. I and II*, The World Press Pvt. Ltd. Kolkata.
3. Montgomery, D.C.(2017) *Design and Analysis of Experiments*, Wiley Eastern Ltd., New Delhi
4. Das, M.N. and Giri, N.C.(1983) *Design and Analysis of Experiments*, Wiley Eastern Ltd., New Delhi.

<b>Paper-IV : DSE : G – IV : Advanced Statistics</b>		
<b>(Research Methodology)</b>		
Course Outcomes	<ol style="list-style-type: none"> <li>1. Familiarity with basics of research.</li> <li>2. Designing research protocol for research problem.</li> <li>3. Preparation of the instrument for data collection.</li> <li>4. Ability of analysis and interpretation of data.</li> </ol>	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none"> <li>1. Identifying and selecting research problem,</li> <li>2. Preparing research design.</li> <li>3. Preparing questionnaire/schedule and collecting data.</li> <li>4. Analyzing and interpreting data and writing research report.</li> </ol>	
Marks : 80		Total 60 Hours
<b>Syllabus Contents:</b>		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	<ol style="list-style-type: none"> <li>(a) Identification of research problem.</li> <li>(b) Classification of research problem according to types.</li> <li>(c) Formulation of research questions and objectives.</li> </ol>	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	<ol style="list-style-type: none"> <li>(a) Preparation of Research Design.</li> <li>(b) Formulation of Hypothesis.</li> <li>(c) Selection of appropriate sampling design.</li> </ol>	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	<ol style="list-style-type: none"> <li>(a) Preparation of questionnaire</li> <li>(b) Preparation of interview schedule/observation schedule</li> <li>(c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.)</li> <li>(d) Classification of data and tabulation.</li> </ol>	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project,	15 Hours

	steps involved in report writing, requisites of good research report.																									
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]																									
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<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>3. Question number 1, 2 and 3 are compulsory</li> <li>4. Attempt any two questions from question number 4 to 6.</li> </ol> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Q. 1 a. Choose the appropriate alternative</td> <td style="width: 20%; text-align: right;">(10)</td> <td style="width: 20%;"></td> </tr> <tr> <td style="padding-left: 20px;">b. True or false</td> <td></td> <td style="text-align: right;">(6)</td> </tr> <tr> <td>Q.2 Case Study/Problem</td> <td></td> <td style="text-align: right;">(16)</td> </tr> <tr> <td>Q.3 Short Notes (any 4 out of 6)</td> <td></td> <td style="text-align: right;">(16)</td> </tr> <tr> <td>Q.4 Long answer question/practical problem</td> <td style="text-align: right;">(16)</td> <td></td> </tr> <tr> <td>Q.5 Long answer question/practical problem</td> <td style="text-align: right;">(16)</td> <td></td> </tr> <tr> <td>Q. 6. a. Short answer question/ problem</td> <td style="text-align: right;">(8)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">b. Short answer question/ Problem</td> <td style="text-align: right;">(8)</td> <td></td> </tr> </table>			Q. 1 a. Choose the appropriate alternative	(10)		b. True or false		(6)	Q.2 Case Study/Problem		(16)	Q.3 Short Notes (any 4 out of 6)		(16)	Q.4 Long answer question/practical problem	(16)		Q.5 Long answer question/practical problem	(16)		Q. 6. a. Short answer question/ problem	(8)		b. Short answer question/ Problem	(8)	
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**Paper I : DSE – H - I : Co –operation and Rural Development**

(Principles of Co – operation)

(CHOICE BASED CREDIT SYSTEM – (CBCS)

**Credits : 4**

Introduced from June 2019

**COURSE OUTCOMES:**

1. Awareness about co-operation at Global, National and Local for the post graduate students will be created.
2. The students will be equipped with the development of cooperative movement in India.
3. The students will get acquainted with the cooperative legislation in India.
4. The students will get familiar with the cooperative institutions in India.

UNIT -1	<b>Introduction to Co-operation</b>  1.1 Meaning, Origin and Development of Co-operation.  1.2 Formation of Co- operative Societies  1.3 Recent development in Co-operative Principles 1995.  1.4 Role of Co-operation in Economic Development.	15
UNIT -2	<b>Co-operative movement in India</b>  2.1 Origin and Development of Co-operative Movement Before 1991  2.2 Co-operative Development after new economic policy 1991  2.3 Challenges and Remedies to strengthen the co-operative movement.  2.4 High Powered Committee Co-operatives 2009.	15
UNIT -3	<b>Co-operative Legislation in India</b>  3.1 Review of Co-Operative Legislation in India.  3.2 Role of State in Co-operative Development  3.3 Main Provisions of Maharashtra Co-operative Act. 1960  3.4 Co-operative Amendment Act 2013	15
UNIT 4	<b>Co-operative Institutions in India</b>  4.1 National Bank For Agriculture And Rural Development	15

	4.2 National Co- operative Development Corporation 4.3 Agriculture Co-operative Marketing Federation 4.4 National Co-operative Union of India	
<b>References</b> 1 Principles, problems and practice of cooperation - T.N. Hajela, shivalal, Agarawala and company, Agra. 2 Theory History and practice of cooperation R.D. Bedi, Loyal Book Dept. Meerut 3 Cooperation in India- H.R. Mukhi New Heights publishers, New Delhi 4 Cooperation in India- B.S. Mathur, Sanitya Bhawan, Agra. 5 Agricultural cooperation in India- Johan Mitthal, ReliancePublishing House, New Delhi. 6 Law and Management of Cooperatives - B.B. Trivedi 7 Fundamentals of cooperation - Krishna Swami, Schand and Company, Ltd. Ramanagar, New Delhi. 8 Theory and practice of cooperation in India and Abrod. Vols. I, II, & III - K.R. Kulkarni		

<p align="center"><b>Paper II : DSE – H - II : Co –operation &amp; Rural Development</b></p> <p align="center">(Rural Economy of India)</p> <p align="center">(CHOICE BASED CREDIT SYSTEM – (CBCS))</p> <p align="center"><b>Credits : 4</b></p>
<p><b>COURSE OUTCOMES:</b></p> <ol style="list-style-type: none"> <li>1. Students will understand the features and problems of rural economy and will be able to find out the solutions to these problems.</li> <li>2. Students will be equipped with proper knowledge, abilities and skills of cooperative credit system</li> <li>3. Students will be enabled to learn the functions and mechanism of rural cooperative financial and agro based institutions.</li> <li>4. Students will be informed with the infrastructural potential for development in rural economy.</li> </ol>

<b>UNIT -1</b>	<b>Rural Development in India.</b> 1.1 Nature and features of Rural Economy. 1.2 Problems of Rural Economy- Population and Poverty 1.3 Problems of Rural Economy - Indebtedness, Unemployment and Migration. 1.4 Government Policy towards rural development.	15
<b>UNIT -2</b>	<b>Credit Co-operatives and Rural Economy</b> 2.1 Credit Co-operatives in India. 2.2 Short term Agricultural Co-operatives 2.3 Long term Agricultural Co-operatives. 2.4 Khurso and Baidynathan Committee Recommendations.	15
<b>UNIT -3</b>	<b>Agriculture Co-operatives and Rural Development</b> 3.1 Functions and Problems of Agriculture Co-operatives. 3.2 Co –Operative Marketing. 3.3 Co- operative Processing. 3.4 Co-operative Farming.	15
<b>UNIT 4</b>	<b>Infrastructure in Rural Economy</b> 4.1 Rural Health. 4.2 Rural Electrification 4.3 Rural Roads and Transport 4.4 Information and Communication Technology	15
<b>References –</b> 1. 1 Bedi R. D. “Theory History and Practice of Co-operation in Foreign Countries”. 2. 2.Dr. R.C. Dwivedi (1997). “C-Operative Identity, Concept and Reality”, M/S 3. Govt. of Maharashtra Co-operative Movement at Glance. 4. 3.Hajela T. N. (2007). “Co-operation Principles Problems and Practice of Co-operation”, New Delhi. 5. 4.Jugale, V. B., Koli, P. A., “Reasserting the Co-operative Movement”, Serials 6. Kamat, G. S., “New Dimensions in Cooperatives”, Himalaya Publishing House 7. Mathur B.S. (1999), “Cooperation In India”, Sahitya Bhavan Publications, Agra		

8. Paramount Publishing House, New Delhi
9. 7.Patil, J. F. & Patil, V. S., “Problems and Prospects of Co-operative Movement”, Publications, New Delhi, (2005)
10. 8.Ramkishan.Y (2003), “Management of Cooperatives” Jaico Publishing House, Mumbai
11. 9.Report of High Powered Committee on Cooperatives (2009). Report).
12. 10. Shivaji University, Kolhapur (2006).

### **Equivalence of the papers**

Existing Title of the Paper	Revised Title of the Paper

Distribution of Marks: 100 Marks

Internal Work: 20 Marks

Theory Paper: 80 Marks

Nature of Question Paper for paper I and II

Total Marks: 80      Duration: 3 Three clock hours

Instructions: 1) Que.1 and 2 are compulsory

2) Attempt any three questions from Que. no 3 to 6

Q.1 Case Study	16
Q.2 Short answer type question (Any two out of three)	16
Q.3 Long question	16
Q.4 Long question	16
Q.5 Long question	16
Q. 6 Write Short Notes (Any two out of three)	16

<p align="center"><b>Paper III : DSE – H - III : Co –operation and Rural Development</b></p> <p align="center">(Rural Management)</p> <p align="center">(CHOICE BASED CREDIT SYSTEM – (CBCS))</p> <p align="center"><b>Credits : 4</b></p>		
<p><b>COURSE OUTCOMES:</b></p> <p>1. Awareness about co-operation at local, national and global level will be created among the students.</p> <p>2 Students will equip with the importance of cooperative sector in development of agricultural sector,</p> <p>3 Students will enable to get the knowledge of farm management in changing dimensions of rural economy.</p> <p>4 Students will understand the rural marketing at rural level.</p>		
<b>UNIT -1</b>	<p><b>Rural Management – Principles and Practices</b></p> <p>1.1 Concept, Scope and need of rural management</p> <p>1.2 Principles and Functions of rural management</p> <p>1.3 Challenges before Rural Management</p> <p>1.4 NGOs and Rural Management</p>	15
<b>UNIT -2</b>	<p><b>Agricultural Development and Management</b></p> <p>2.1 Present Scenario of Indian Agriculture</p> <p>2.2 Impact of Green Revolution</p> <p>2.3. Impact of Globalization on Indian Agriculture</p> <p>2.4 Food Security</p>	15
<b>UNIT -3</b>	<p><b>Farm Management</b></p> <p>3.1 Concept and Types of Farm Management</p> <p>3.2 Principles of Farm Management</p> <p>3.3 Farm Planning and Budgeting in view of Risk and Uncertainty</p> <p>3.4 Farm Income and Farm balance sheet</p>	15
<b>UNIT -4</b>	<p><b>Rural Marketing</b></p> <p>4.1 Meaning and Scope of Rural markets, growth</p> <p>4.2 Rural marketing Mix Pricing – Packaging needs</p> <p>4.3 Rural market Segmentations, region wise, Targeting and Positioning</p>	15

	Products	
	4.4 Problems of rural marketing – measures for effective rural marketing	
<p><b>References –</b></p> <ol style="list-style-type: none"> <li>1. Rural development Principles Policies And Management Katar Singh Sage Texts</li> <li>2. Agri Business and Rural Management Prof. M.S. swaminathan Mittal Publication</li> <li>3. Rural Management K.B. Gupta, Faizia Siddiqui , Iftikhar Alam CBS Publication</li> </ol>		

### Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper

<b>Paper IV : DSE – H - IV : Co –operation and Rural Development</b> <b>(Research Methodology)</b>		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
Marks : 80		Total 60 Hours
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours

b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]																									
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## Paper I : DSE – I – I : Marketing Management (Principles of Marketing)

### Titles of Courses

M.Com. – I/ Sem. – I	Paper -I- Principles of Marketing
	Paper- II – Consumer Behaviour
M.Com. – I/ Sem. - II	Paper – III – Sales and Distribution Management
	Paper- IV- Research Methodology
M.Com. – II/ Sem. - III	Paper – V – Advertising and Brand Management
	Paper – VI- Project Report
M.Com. – II/ Sem. – IV	Paper – VII – Rural Marketing
	Paper – VIII – Contemporary issues in Marketing

## Paper – I : DSE – I – I : Marketing Management (Principles of Marketing)

### Course Outcomes:

1. Describe different basic concepts of marketing management
2. Differentiate between different basic concepts of marketing management.
3. Explain the relevance of STP and Marketing Mix.

Units	Name of the unit	No. of lectures
Unit 1	<p><b>Basics of Marketing:</b> Introduction to marketing–Nature and scope of marketing, the core concepts of marketing, Company orientation towards market place , marketing environment: Micro and Macro marketing environment, Marketing Planning and Marketing Planning process, Differentiation between Sales and Marketing, Introduction to Services Marketing</p> <p><i><b>Practical</b> -Undertake group discussion on need, want and demand. Discussion around statements Needs pre-exist market – marketer creates the needs. Submit the discussion report. If possible record the discussion and hoist on college web site.</i></p>	15
Unit 2	<p><b>Market segmentation</b> – Meaning and concept, benefits of segmentation, Bases for market segmentation – consumer goods market segmentation; industrial goods market segmentation, Market targeting - Selection of segments, Product positioning.</p> <p><i><b>Practical</b> -Select any product and study its Segmentation, Targeting, Differentiation and Positioning. Submit a report.</i></p>	15
Unit 3	<p><b>Product &amp; Pricing Strategy</b></p> <p>A. Product decision and strategies – Meaning of product, Types of products, levels of product, product mix decisions, Product life cycle concept, new product development, Branding and packaging decisions – Concept of Branding and packaging, advantages and disadvantages of branding and packaging, features and functions of packaging.</p> <p>B.Pricing decision – Pricing objectives, pricing methods, factors influencing pricing decision, setting the price, price determination policies.</p> <p><i><b>Practical</b> -Online exercise: Visit any website of organization marketing its FMCG products and study the different elements related to products. Submit a report.</i></p>	15

Unit 4	<p><b>A. Marketing communication</b> – promotion mix- Advertising, personal selling, sales promotion and publicity, Marketing communication mix decisions: characteristics, factors and measurement. Advertising and publicity – 5 M’s of advertising. Personal selling – nature and process. Sales promotion – nature, importance and techniques.</p> <p><b>B. Distribution</b> - Importance of channels of distribution, Alternative channel of distribution, channel design decision and channel management decision.</p> <p><b>Practical</b> -a. <i>Select any organization and study its distribution system.</i></p> <p>b] <i>Select any newly launched product and design a promotional campaign and present it in the class.</i></p>	15
	<p>Reference Books:</p> <ol style="list-style-type: none"> <li>1. Marketing Management – a south Asian perspective: Kotler Phillip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar, Pearson.</li> <li>2. Marketing Management – Ramswamy V. S., Namakumari S., Macmillan Publishers India Ltd.</li> <li>3. Marketing Management – Rajan Saxena, Tata McGraw Hill</li> <li>4. Marketing Management: Text and Cases – Tapan Panda, Excel Books</li> <li>5. Marketing – Etzel, Walker B., Stanton W., Pandit A., Tata McGraw Hill</li> <li>6. Marketing Management - Karunakarn K — Himalaya Publication, New Delhi.</li> </ol>	

## Paper – II : DSE – I – II : Marketing Management (Consumer Behaviour)

### Course Outcome:

- Reproduce the concepts of consumer behavior
- Summarize the data behavioral data collected from samples.
- Construct the data collection instrument
- Analyze the conclude the data

Units	Name of the unit	No. of lectures
<b>Unit 1</b>	<p>a. <b>Introduction to consumer Behavior</b> – Diversity of consumer behavior – Concept and need for studying consumer behavior and marketing management, factors influencing consumer buying behaviour, consumer buying process.</p> <p>b. <b>Consumer Modeling:-</b> The economic model – Learning model- psychoanalytic model – The sociological model- The Howard Sheth model of buying behavior – The Nicosia model- The Engel –Kollat-Blackwell Model.</p> <p><b>Practical-</b> Take the interview of 10 chief wage earners of family who have recently purchased any white goods viz. television, electronic gadgets, washing machine, mixer, refrigerator and the like. Understand their buying process in detail. Understand what factors influences them while taking buying decisions. How many people have influences the buying decision. Write a detailed report and submit.</p>	15
<b>Unit 2</b>	<p><b>Individual Determinants of Consumer behavior-</b></p> <p><b>A) Perception,</b> Meaning of perception- the perceptual process- Factor responsible for perceptual Distortion,. Learning –what is Learning?- components or elements of learning process.</p> <p><b>B) Personality-</b> Meaning and Nature- Characteristics of Personality- Stages in the development of personality, personality influences and consumer behavior –self-concept or self-image. Attitude and behavior- The concept of Attitude-Relationship between Attitude and behavior- Factors involved in Attitude formation- Motivation- What is Motivation? Needs And goals- The Dynamic Characteristic of Motivation.</p> <p><b>Practical -</b>Narrate your own experience regarding recent purchase of any high involvement product at your home or of your neighbourer or relative and understand the role played by individual determinants while making purchase decisions. While selecting the product, brand, model, distributor and the like.</p>	15
<b>Unit 3</b>	<p>a. <b>Influence of Social class</b> –Definition and meaning of social stratification –factors responsible for social stratification – characteristic features of social classes- Social influence on consumer behavior.</p> <p>b. <b>Group Dynamics and Consumer Reference Groups-</b> Definition and Meaning of Group- Reasons For formation of group –Types of</p>	15

	<p>Groups relevant to consumer behavior – Family life cycle- Friendship Group Formal social clubs-Shopping Friends groups- Work group-Reference group</p> <p><b>Practical</b> -Understand the concept of family life cycle. Interview the sample families nearby and ask chief wage earner regarding their buying preferences at different life cycles.</p>	
<b>Unit 4</b>	<p><b>Industrial \ Organizational Buying Behavior</b> – Participants in Industrial marketing- Buying decisions involved in industrial buying process- Factors influencing industrial buying behavior – Stages of Industrial buying process.</p> <p><b>Practical</b> -Visit industrial unit or service unit nearby viz. banks, insurance company and the like. These units purchase their requirements. Study their buying process in detail, prepare a report in a flow chart type with detailed description below the chart and submit.</p>	15
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Consumer Behaviour – Schiffman and Kanuk , Pearson Publication</li> <li>2. Consumer Behaviour – David L. Loudon and Albert J. Della Bitta. , Tata McGraw-Hill.</li> <li>3. Consumer Behavior in Indian Perspective – Sujua R. Nair Himalaya Publishing House (Reference this book for in depth study of the subject in a practical persepctive).</li> <li>4. Marketing Management- William Stanton.</li> <li>5. Marketing Management- Philip Kotlar.</li> </ol>		

**Paper – III : DSE – I – III –Marketing Management  
(Sales & Distribution Management)**

**Course Outcome:**

1. Describe the concepts of sales and distribution management
2. Estimate sales by using sales forecasting methods.
3. Design sales meeting agenda and sales contests.
4. Design personal selling strategies

Units	Name of the unit	No. of lectures
<b>Unit 1</b>	<p><b>Sales Management</b> – Evolution, Definition, sales management functions, place &amp; importance of sales management in the organization. Sales forecasting – Meaning, Importance, Types of forecasting, Forecasting methods and procedure, Importance, merits &amp; demerits of various methods. Sales related marketing policies</p> <p><i><b>Practical</b> Select a business organization nearby and study their sales management system and policies. Also understand from them the way of forecasting sales.</i></p>	15
<b>Unit 2</b>	<p><b>Sales Force Management</b> –Determining size of sales force, Determining kind of sales personnel, Controlling sales personnel, evaluating and supervising , Sales Meeting &amp; Sales Contests, Sales Quota, sales Territory, Sales control and cost analysis – The sales audit, sales analysis, marketing cost analysis</p> <p><i><b>Practical-</b> In the same organization study sales force management, sales meetings, sales contests. Study sales control analysis in the organization. Study sales personnel reporting system. Collect formats of different reports.</i></p> <p><i>OR Prepare a seminar on sales force management and present before the class.</i></p>	15
<b>Unit 3</b>	<p><b>Personal Selling</b> –Importance of personal selling, Formulation of personal selling strategy, Personal selling objectives, Personnel selling situations, Personal Selling Process, Characteristics of good sales person, Selling skills.</p> <p><i><b>Practical-</b>Make a field visit along with sales people of dealer/distributor and study personal selling process in details.</i></p>	15
<b>Unit 4</b>	<p><b>Logistics &amp; Supply Chain Management</b> - Definition &amp; scope of logistics, key logistics activities, market logistics decision, emerging concepts in logistics. Concept of supply chain management, need for SCM, advances in SCM. Distribution: 6 C's of distribution. Selection and appointing distributors.</p>	15

	<b><i>Practical-</i></b> Study the logistic and supply chain management of the company the dealer is working for. Prepare report and share in the class.	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Sales Management: Decision, Strategies and Cases- R.R.Still , E.W.Cundiff , N.A.P.Govani, Pearson Education</li> <li>2. Sales and Distribution Management – K.K. Havaldar, V.M. Cavale, Tata McGraw Hill Company</li> <li>3. Professional Sales Management -Anderson, Hair and Bush, McGraw Hill Company</li> <li>4. Effective Salesmanship – Richard T. Hise</li> <li>5. Sales Management – RustomDavar</li> <li>6. Marketing Management- Kotler, Keller, Koshy, Jha, Prentice Hall.</li> <li>7. Marketing Management - Ramaswamy,Namakumari, McGraw Hill Education</li> </ol>		

Paper – IV : DSE – I – IV–Marketing Management		
(Research Methodology)		
Course Outcomes	5. Familiarity with basics of research. 6. Designing research protocol for research problem. 7. Preparation of the instrument for data collection. 8. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical’s)	5. Identifying and selecting research problem, 6. Preparing research design. 7. Preparing questionnaire/schedule and collecting data. 8. Analyzing and interpreting data and writing research report.	
Marks : 80	Total 60 Hours	
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b>  Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem.  (b) Classification of research problem according to types.  (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design.  (b) Formulation of Hypothesis.  (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire  (b) Preparation of interview schedule/observation schedule	

	(c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.)  (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test.  (c) Report writing according to objectives and hypothesis.  [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	

## Reference Books:

8. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi
9. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi
10. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher
11. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of Indian Pvt. Ltd., New Delhi.
12. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi
13. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House.
14. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi

## Suggested Additional Readings:

- 3) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd.
- 4) Kishore, Ravi M. (2018). Business Statistics,

## Suggested Research Journal :

- 8) Indian Journal of Commerce
- 9) Indian Journal of Accounting
- 10) Indian Journal of Marketing
- 11) Management Accountant
- 12) Vikalp
- 13) Decision
- 14) IIMB Review

Shivaji University, Kolhapur

Nature of Question Paper for

M.Com. (CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

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

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

**M.Com Part I&II (C.B.C.S.)****SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT**

<i>Semester</i>	<i>Paper</i>	<i>Nomenclature of Course</i>
Semester I	Paper I	Principles of Entrepreneurship Management
	Paper II	Management of Small Business
Semester II	Paper III	Practice of Entrepreneurship Management
	Paper IV	Research Methodology
Semester III	Paper V	Management of Small Enterprises
	Paper VI	Project Report
Semester IV	Paper VII	Project Management for Small Enterprises
	Paper VIII	Recent Trends in Small Business and Entrepreneurship Management

**Paper I : DSE – J- I : SMALL BUSINESS AND ENTREPRENEURSHIP  
MANAGEMENT**

**Course Objectives:**

1. To acquaint students with theoretical aspects of Entrepreneurship
2. To create an Entrepreneurial spirit among students
3. To analyse the Entrepreneurial Development Programmes

<i>Unit</i>	<i>Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Introduction to Entrepreneurship:</b> Concept of Entrepreneurship, Enterprise and Entrepreneurship- Difference between Entrepreneur, Entrepreneur and Manager- Types of entrepreneurs, Functions of Entrepreneurs. Concept and characteristics of Netpreneurs. Entrepreneurial competencies.  <i><b>Practical:</b> Visit any nearest organization and interview the Entrepreneur.</i>	<b>15</b>
<b>Unit 2</b>	<b>Entrepreneurship Theories and Process:</b> Theories of Entrepreneurship-Joseph Schumpeter's Theory of Innovation, David McClelland's Need for Achievement Theory, Hagen's Theory of Status Withdrawal, Knight's Risk Taking Theory, John Kunkel's Theory, Max Weber's Theory of Social Change, Hoselitz's Theory, Theory of Frank Young, Cochran's Theory, Leibenstein's Theory, Peter Drucker's views on Entrepreneurship Entrepreneurship Process- Discovery, Developing a business plan, Resourcing, Managing Company and Harvesting.  <i><b>Practical:</b> Find and Apply any one theory of Entrepreneurship to your local business enterprise.</i>	<b>15</b>
<b>Unit 3</b>	<b>Entrepreneurship Development Programmes (EDP):</b> Concept, need and objectives of Entrepreneurship Development Programmes (EDP)-Phases of EDP. Evaluation of Entrepreneurship Development Programmes in India- Features and functioning of Make in India, Start-up India, Stand-up India.  <i><b>Practical:</b> Take survey of EDP in nearest industrial estate and check the outcome of the Entrepreneurship development programme.</i>	<b>15</b>
<b>Unit 4</b>	<b>Institutional Support to Entrepreneurship:</b>	<b>15</b>

	<p>Need of institutional support. Entrepreneurship Development Institute of India (EDII), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute for Small Industries and Extension Training (NISIET), National Small Industries Corporation (NSIC), Technical Consultancy Organisation (TCO), Small Industrial Development Bank of India (SIDBI), Maharashtra Centre for Entrepreneurship Development (MCED), District Industrial Centre (DIC), their organizational role and workings.</p> <p><b>Practical:</b> Visit any supporting institution and record its functioning.</p>	
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## Paper II : DSE – J- II : SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT

### **Course Objectives:**

1. To understand the nature and functioning of family business and small enterprises.
2. To acquaint students with the Micro, Small and Medium enterprises Development Act, 2006.
3. To understand the location, ownership form and financing of Small enterprises.

<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
<b>Unit 1</b>	<p><b>Family Business:</b> Meaning, types, Advantages and disadvantages Family business in India. Challenges faced by family business, Remedies for making family business more effective.</p> <p><b>Practical:</b> Visit nearest family business unit and enlist its problems and suggest remedies for its growth.</p>	<b>15</b>
<b>Unit 2</b>	<p><b>Micro, Small and Medium Enterprises (MSME):</b> Small Industry Policy in India- Main provisions of MSME Act 2006. Small and medium enterprises in Japan, China, South Korea.</p> <p><b>Practical:</b> Prepare a poster on Small Industry Policy in India.</p>	<b>15</b>
<b>Unit 3</b>	<p><b>Location and Ownership Issues:</b> Need, Importance, steps in enterprise location- Selection of ownership pattern- Individual, Corporate and Cooperative ownership- Legal issues involved in formation of small enterprise.</p> <p><b>Practical:</b> Conduct field study for assessment of Location and Ownership Pattern of your nearest small business unit.</p>	<b>15</b>
<b>Unit 4</b>	<p><b>Financial Management:</b> Financial plan, Sources of finance- owned finance, bank finance and state finance. Working capital management in small enterprises-</p>	<b>15</b>

	Role of MUDRA bank. Financial problems of MSME. <i><b>Practical:</b> Visit nearest small enterprise and find out its financial problems.</i>	
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### Paper III : DSE – J- III : SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT

**Course Objectives:**

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

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

**Reference books:**

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

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

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<b>Paper IV : DSE – J- IV : SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT</b>		
<b>(Research Methodology)</b>		
Course Outcomes	<ol style="list-style-type: none"> <li>1. Familiarity with basics of research.</li> <li>2. Designing research protocol for research problem.</li> <li>3. Preparation of the instrument for data collection.</li> <li>4. Ability of analysis and interpretation of data.</li> </ol>	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none"> <li>1. Identifying and selecting research problem,</li> <li>2. Preparing research design.</li> <li>3. Preparing questionnaire/schedule and collecting data.</li> <li>4. Analyzing and interpreting data and writing research report.</li> </ol>	
Marks : 80		Total 60 Hours
<b>Syllabus Contents:</b>		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods.	15 Hours

	(Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.																									
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]																									
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.																									
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<p>Suggested Research Journal :</p> <ol style="list-style-type: none"> <li>1) Indian Journal of Commerce</li> <li>2) Indian Journal of Accounting</li> <li>3) Indian Journal of Marketing</li> <li>4) Management Accountant</li> <li>5) Vikalp</li> <li>6) Decision</li> <li>7) IIMB Review</li> </ol>																										
<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>9. Question number 1, 2 and 3 are compulsory</li> <li>10. Attempt any two questions from question number 4 to 6.</li> </ol> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Q. 1 a. Choose the appropriate alternative</td> <td style="width: 20%; text-align: right;">(10)</td> <td style="width: 20%;"></td> </tr> <tr> <td style="padding-left: 20px;">b. True or false</td> <td></td> <td style="text-align: right;">(6)</td> </tr> <tr> <td>Q.2 Case Study/Problem</td> <td></td> <td style="text-align: right;">(16)</td> </tr> <tr> <td>Q.3 Short Notes (any 4 out of 6)</td> <td></td> <td style="text-align: right;">(16)</td> </tr> <tr> <td>Q.4 Long answer question/practical problem</td> <td style="text-align: right;">(16)</td> <td></td> </tr> <tr> <td>Q.5 Long answer question/practical problem</td> <td style="text-align: right;">(16)</td> <td></td> </tr> <tr> <td>Q. 6. a. Short answer question/ problem</td> <td style="text-align: right;">(8)</td> <td></td> </tr> <tr> <td style="padding-left: 20px;">b. Short answer question/ Problem</td> <td style="text-align: right;">(8)</td> <td></td> </tr> </table>			Q. 1 a. Choose the appropriate alternative	(10)		b. True or false		(6)	Q.2 Case Study/Problem		(16)	Q.3 Short Notes (any 4 out of 6)		(16)	Q.4 Long answer question/practical problem	(16)		Q.5 Long answer question/practical problem	(16)		Q. 6. a. Short answer question/ problem	(8)		b. Short answer question/ Problem	(8)	
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## Master of Commerce

### Paper: Retail Management

#### Proposed Titles of Courses

M.Com. – I/ Sem. – I	Paper -I- Principles of Retail Management
	Paper- II – Retail Store Management
M.Com. – I/ Sem. - II	Paper – III – Retail Marketing
	Paper- IV- Research Methodology
M.Com. – II/ Sem. - III	Paper – V – Retail SCM and Logistics Management
	Paper – VI- Project Report
M.Com. – II/ Sem. – IV	Paper – VII – Retail Strategy
	Paper – VIII – Recent Trends in Retail Management

### Paper I : DSE – L – I : Retail Management

Course Outcomes:	<ol style="list-style-type: none"> <li>1. Understand Retailing</li> <li>2. Illustrate retail formats and retail environment</li> <li>3. Interpret Indian and global retailing</li> </ol>	
Unit 1 :	<b>Introduction to Retail</b> – Meaning and Definition, Characteristics of retailing, Evolution of retailing in India, Role and functions of retailer, Retailing principles, Reasons for retail growth, Retailing Environment  <b>Practical:</b> <i>Select any one organized retailer and study its evolution and growth</i>	15 Hours
Unit 2 :	<b>Formats in Retail</b> – Theories of retail development, Concept of life cycle in retail, Store based retail formats, Non store based retail formats, Other emerging retail formats  <b>Practical:</b> <i>Study the different formats of retail organizations in your region.</i>	15 Hours
Unit 3 :	Economic Significance of Retailing – Economies of scale, Economies of experience and scope, Retailing Management Decision Process, Product Retailing vs. Service Retailing  <b>Practical:</b> <i>Select any retail organisation and study its retail environment</i>	15 Hours
Unit 4 :	Retail in India – Traditional business models in Indian retail, Size of retail in India, Drivers of retail change, Key sectors in Indian retail. Retail in key regions of the world- Retailing in US, Europe, Asia-Pacific. Indian vs. Global Scenario in retailing.  <b>Practical:</b> <i>Study the growth of any one global retailer.</i>	15 Hours
Reference Books	<ol style="list-style-type: none"> <li>1. Swapna Pradhan – Retailing Management: Text and Cases, Tata McGraw Hill Education Pvt. Ltd.</li> <li>2. Harjit Singh – Retail Management: A Global Perspective, S. Chand and Company Ltd.</li> <li>3. Roger Cox, Paul Brittain – Retailing: An Introduction, Pearson Education Ltd.</li> <li>4. Gibsol G. Vedamani – (2017) ‘Retail Management’ , Pearson Education Ltd.</li> <li>5. Michael Levy &amp; Others –(2008) ‘Retailing Management’ , Tata McGraw Hill Education</li> </ol>	

	6. Kuldeep Singh (2014) 'Retail Management in New Dimension', Global Vision House 7. Pareshkumar M. Thakor (2012) 'Commerce & Retail Management', Createspace Independent Publishing Platform	
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### Paper II : DSE – L – II : Retail Store Management

Course Outcomes:	1. Understand Retail operations 2. Analyse different element of store design 3. Knowledge about private labels	
Unit 1 :	<b>Retail Store Operations</b> – Concept, Components of retail store operations, Management of retail outlet, 5 S's of retail operations, Role of store manager, Store maintenance, Store security <i><b>Practical:</b> Visit any one retail outlet and study its store operations</i>	15 Hours
Unit 2 :	<b>Store Design and Visual Merchandising</b> – Principles of store design, Elements of store design, Visual Merchandising, Planning Merchandise assortment, Presenting merchandise <i><b>Practical :</b> Visit any retail store and study their visual merchandise.</i>	15 Hours
Unit 3 :	<b>Merchandise Planning</b> – Concept, types, process of merchandise planning, Merchandise sourcing, Retail pricing strategy, Concept and need of private label, Process of private label creation <i><b>Practical :</b> Study the different private labels offered by any one retailer</i>	15 Hours
Unit 4 :	<b>Human resource management in retail</b> – Significance of HRM in retail, HR functions in retailing, Creating organisation structures, Organisation structures in retail <i><b>Practical:</b> Analyse the job description of the vacancies in the retail organisations</i>	15 Hours
Reference Books	1. Swapna Pradhan – Retailing Management: Text and Cases, Tata McGraw Hill Education Pvt. Ltd. 2. Harjit Singh – Retail Management: A Global Perspective, S. Chand and Company Ltd. 3. Gibsol G. Vedamani – (2017) 'Retail Management' , Pearson	

	<p>Education</p> <ol style="list-style-type: none"><li>4. Michael Levy &amp; Others –(2008) ‘Retailing Management’ , Tata McGraw Hill Education</li><li>5. Kuldeep Singh (2014) ‘Retail Management in New Dimension’, Global Vision House</li><li>6. Pareshkumar M. Thakor (2012) ‘Commerce &amp; Retail Management’ , Createspace Independent Publishing Platform</li></ol>	
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### Paper III : DSE – L – III : – Retail Marketing

Course Outcomes:	<ol style="list-style-type: none"> <li>1. Understand Retail Marketing</li> <li>2. Evaluate STP in retailing</li> <li>3. Analyse Communication mix</li> </ol>	
Unit 1 :	<p><b>Role of marketing in retail</b>, Retail marketing mix, Retail marketing environment, Consumer behaviour – Need and factors influencing the retail shopper, Customer decision making process</p> <p><i><b>Practical:</b> Conduct a survey to study customer decision making process.</i></p>	15 Hours
Unit 2 :	<p><b>The Retail Market Segmentation</b>, Targeting and Positioning: Introduction, Importance of Market, Segmentation in Retail, Targeted Marketing Efforts, Criteria for Effective Segmentation, Dimensions of Segmentation, Positioning Decisions , Limitations of Market Segmentation</p> <p><i><b>Practical :</b>Study the STP of an organized retailer</i></p>	15 Hours
Unit 3 :	<p><b>Integrated Marketing Communication in Retail-</b> Introduction, Understanding Integrated Marketing Communication, Elements of Communication Process, Communication Plan - Integrated marketing process, Tools of IMC, Upcoming tools of IMC</p> <p><i><b>Practical :</b>Study communication mix of a retail store located in your region.</i></p>	15 Hours
Unit 4 :	<p><b>Customer Relationship Management in Retailing-</b> Introduction, Benefits of relationship marketing, Management of relationship, Principles of CRM, Customer relationship management strategies, Components of CRM, Customer service in retailing, CRM and Loyalty program</p> <p><i><b>Practical :</b>Study CRM strategies of an organised retailer</i></p>	15 Hours
Reference Books	<ol style="list-style-type: none"> <li>1. Swapna Pradhan – Retailing Management: Text and Cases, Tata McGraw Hill Education Pvt. Ltd.</li> <li>2. Harjit Singh – Retail Management: A Global Perspective, S. Chand and Company Ltd.</li> <li>3. Retail Marketing Management – David Gilbert, Pearson Education Ltd.</li> <li>4. Gibsol G. Vedamani – (2017) ‘Retail Management’ , Pearson</li> </ol>	

	<p>Education Ltd.</p> <p>5. Michael Levy &amp; Others –(2008) ‘Retailing Management’ , Tata McGraw Hill Education</p> <p>6. Kuldeep Singh (2014) ‘Retail Management in New Dimension’, Global Vision House</p> <p>7. Pareshkumar M. Thakor (2012) ‘Commerce &amp; Retail Management’ , Createspace Independent Publishing Platform</p>	
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<b>Paper IV : DSE – L – IV : – Retail Marketing</b> <b>(Research Methodology)</b>		
Course Outcomes	<ol style="list-style-type: none"> <li>1. Familiarity with basics of research.</li> <li>2. Designing research protocol for research problem.</li> <li>3. Preparation of the instrument for data collection.</li> <li>4. Ability of analysis and interpretation of data.</li> </ol>	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none"> <li>1. Identifying and selecting research problem,</li> <li>2. Preparing research design.</li> <li>3. Preparing questionnaire/schedule and collecting data.</li> <li>4. Analyzing and interpreting data and writing research report.</li> </ol>	
Marks : 80		Total 60 Hours
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b>  Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem.  (b) Classification of research problem according to types.  (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design.  (b) Formulation of Hypothesis.	

	(c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	

**Reference Books:**

1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi
2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi
3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher
4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of India Pvt. Ltd., New Delhi.
5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi
6. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House.
7. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi

**Suggested Additional Readings:**

- 1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd.
- 2) Kishore, Ravi M. (2018). Business Statistics,

Suggested Research Journal :

- 1) Indian Journal of Commerce
- 2) Indian Journal of Accounting
- 3) Indian Journal of Marketing
- 4) Management Accountant
- 5) Vikalp
- 6) Decision
- 7) IIMB Review

Shivaji University, Kolhapur

Nature of Question Paper for

M.Com. (CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

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

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

## International Business

### Name of the Courses and Structure

#### M.Com. Part I, Semester I

Paper I	Principles of International Business
Paper II	Practice of International Business

#### M.Com. Part I, Semester II

Paper III	International Strategic Management
Paper IV	Research Methodology

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

Paper V	India's Foreign Trade
Paper VI	Project Work

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

Paper VII	Foreign Exchange Management
Paper VIII	Recent Trends in International Business

## Paper I : DSE – M – I : International Business

### Course Outcomes:

1. To understand the elements of international business
2. To analyse the business environment and its relation with globalisation
3. To identify the theories of international trade and their applicability in present situation
4. To know the international economic associations and study their role in international business

Unit	Contents :	No. of Hours
I	<b>Introduction to International Business :</b> Concept, Nature, Scope and Principles of International Business, Elements of International Business, Methods of entry in International Business, Impact of Globalisation on International Business  <i><b>Practical:</b> Visit any business organisation and study impact of globalisation on it</i>	15
II	<b>International Business Environment:</b> Cultural, Political, Social, Legal, Technological, Economic and Demographic Environment and their implication on International Business Environment, SWOT analysis of International Business Environment and its techniques, Environmental Constraints in International Business <i><b>Practical :</b> Visit any business organisation and conduct its SWOT analysis</i>	15
III	<b>Theories of International Trade:</b> Theories of International trade- mercantilism, Absolute advantage, Comparative advantage, Heckscher- Ohlin, Product life cycle theory and Porter's diamond model.  <i><b>Practical :</b> Apply anyone of the theories mentioned above on any one business unit.</i>	15
IV	<b>WTO, Economic Cooperation and Contemporary International Business:</b> Organisation of WTO, Objectives and Functions of WTO; Contribution of WTO in International Business, Co-operation and Integration between Countries; Different levels of integration between Countries; European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA  <i><b>Practical :</b> Write an assignment on any one of the associations mentioned above in the development of International Business</i>	15

## Paper II : DSE – M – II : International Business

### Course Outcomes:

1. To know the various practices of international trade
2. To analyse the EXIM policy with reference to export promotion
3. To understand the documentation and processes in international business
4. To get an insight of financing and logistics management in international business

nit	Contents :	No. of Hours
I	<b>EXIM Policy :</b> EXIM Policy (2015-2020), Legal Framework, General Provisions regarding Import and Export, Export from India, Duty Exemption, Export Promotion, Export Oriented Units, Deemed Exports, Quality Complaints and Trade Disputes  <i><b>Practical:</b> Write an assignment on India's EXIM Policy 2015-2020 with reference to Export Promotion</i>	15
II	<b>Documentation of Export and Import:</b> Licensing, IEC, Import without IEC, Proforma Invoice, Packing List, Airway Bill, Shipping Bill, Delivery Terms and Payment Terms, Ordering and Final Inspection, Bill of Landing, Certificate of Origin, CE Certificate, Freight Insurance Certificate  <i><b>Practical :</b> Visit any business organisation engaged in import/export business and take the interview of the concerned person</i>	15
III	<b>Financing of International Business:</b> EXIM Bank, Foreign Direct Investment in India, Role of International Financing Institutions in International Business : International Monetary Fund, International Bank Reconstruction and Development, International Finance Corporation, International Development Association, Asian Development Bank, United Nations Conference on Trade And Development; Working Capital Management and Capital Budgeting of International Business, Globalisation and Financial Deregulation,  <i><b>Practical :</b> Prepare Poster Presentation on any one of the International Financing Institution</i>	15
IV	<b>International Supply Chain and Logistics Management:</b> Supply Chain: Definition – scope and importance of supply chain – supply chain drivers and metrics - efficient and responsive supply chain - Designing supply chain network: Distribution network – Factors influencing distribution - Transportation decision in supply chain management Logistics Management: Concepts – Importance – Elements of the logistic System – Marketing and logistic mix – Logistics and marketing interface – Value-chain and production efficiency.  <i><b>Practical :</b> Conduct Group Discussion on Supply Chain and Logistics Management</i>	15

### Paper III : DSE – M – III :International Business

#### Course Outcomes:

1. To understand the concept of international strategic management
2. To analyse the dimensions of international strategic management
3. To identify the corporate strategies and their relevance in international business
4. To evaluate different models of strategy implementation and its role in international business

Unit	Contents :	No. of Hours
I	<b>Introduction to International Strategic Management :</b> Concept and Characteristics of Strategic Management – Emergence of International Strategic Management (ISM) – Logic and process of Internationalization – Forces necessitating the adoption of ISM concept by MNC's as well as Indian Companies – Corporate global strategy <i>Practical: Write an assignment on Corporate Global Strategy</i>	15
II	<b>Dimensions of International Strategic Management :</b> Nature, components and significance of environmental scanning – Corporate capability analysis –Diagnosing industry globalization potential – Building global market participation – Competition in global industries <i>Practical: Write a strategy for a Multinational Enterprise in order to beat the international competition by making suitable assumptions</i>	15
III	<b>Setting corporate objectives in MNC's</b> Multicultural Issues and Strategies, Managing Diversity, External and internal forces interacting with corporate objectives – Identifying strategic alternatives – Stability strategy – Growth and diversification strategy – Merger , acquisitions and retrenchment <i>Practical: Write/Develop a Case Study on Managing Diversity by MNC.</i>	15
IV	<b>Choice of Corporate Strategy :</b> CIT, CASCADE and PORTFOLIO MODELS – Formulating generic competitive strategy – Implementing corporate strategy – Strategic control and operational control, Core Competencies, Balanced Score Card and Value Chain Analysis <i>Practical: Visit any business organisation and write a report on its strategy.</i>	15

#### Reference Books:

1. Azhar Kazmi, Business Policy, Tata McGraw-Hill Publishing Co Ltd, New Delhi,
2. Srivastava, Management Policy and Strategic Management, Himalaya Publishing Co.
3. Porter.M, Competitive Strategy Techniques for Analyzing Industries and competitors, The Free Press, New York.
4. Thompson and Strickland, Strategic Management – Concepts and Cases, Tata McGraw Hill,
5. Jeevanandam C “Foreign Exchange : Practices Concepts and control” Sultan Chand Publications, 2002.
6. Donald J Bowersox Davi J Class” Logistics Management, Tata Mc.Graw Hill,New Delhi.
7. David Stewart ,”International Supply chain Management”, Cengage publications,2008.
8. Reji Ismail,“Logistics Management” Excel Books, 2008.

9. Daniels, John, Ernest W. Ogram and Lee H. Redebungh: International Business, Environments and operations.
10. Lew, Julton D.M and Clive Stand brook (eds), International Trade Law and Practice, Euromoney Publications, London.
11. Schmothoff C.R: Export Trade – The Law and Practice of International Trade
12. Motiwal OP, Awasthi HIC: International Trade – the law and practice; Bhowmik and Company, New Delhi.
13. Kapoor ND: Commercial Law; Sultan Chand & Co., New Delhi.
14. Foreign Trade Policy: Hand book of Export Procedure and Annual of the Ministry of Commerce, Government of India.
15. Export and Import Manual, Nabhi Publications, New Delhi.
16. World Development Indicator, World Bank Publication

Paper IV : DSE – M – IV :International Business (Research Methodology)		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
Marks : 80	Total 60 Hours	
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b> Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be	

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<b>Suggested Research Journal :</b> <ol style="list-style-type: none"> <li>1) Indian Journal of Commerce</li> <li>2) Indian Journal of Accounting</li> <li>3) Indian Journal of Marketing</li> <li>4) Management Accountant</li> <li>5) Vikalp</li> <li>6) Decision</li> <li>7) IIMB Review</li> </ol>																										
<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> <table border="0" style="width: 100%;"> <tr> <td>Q. 1 a. Choose the appropriate alternative</td><td style="text-align: right;">(10)</td><td></td></tr> <tr> <td>    b. True or false</td><td></td><td style="text-align: right;">(6)</td></tr> <tr> <td>Q.2 Case Study/Problem</td><td></td><td style="text-align: right;">(16)</td></tr> <tr> <td>Q.3 Short Notes (any 4 out of 6)</td><td></td><td style="text-align: right;">(16)</td></tr> <tr> <td>Q.4 Long answer question/practical problem</td><td style="text-align: right;">(16)</td><td></td></tr> <tr> <td>Q.5 Long answer question/practical problem</td><td style="text-align: right;">(16)</td><td></td></tr> <tr> <td>Q. 6. a. Short answer question/ problem</td><td style="text-align: right;">(8)</td><td></td></tr> <tr> <td>    b. Short answer question/ Problem</td><td style="text-align: right;">(8)</td><td></td></tr> </table>			Q. 1 a. Choose the appropriate alternative	(10)		b. True or false		(6)	Q.2 Case Study/Problem		(16)	Q.3 Short Notes (any 4 out of 6)		(16)	Q.4 Long answer question/practical problem	(16)		Q.5 Long answer question/practical problem	(16)		Q. 6. a. Short answer question/ problem	(8)		b. Short answer question/ Problem	(8)	
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## M.Com. (CBCS)

## E-Commerce

## M.Com. Part I, Semester I

Paper I	Introduction to E-Commerce
Paper II	E-Commerce Infrastructure

## M.Com. Part I, Semester II

Paper III	Managing E-Commerce
Paper IV	Research Methodology

## M.Com. Part II, Semester III

Paper V	Functional Areas of E-Commerce
Paper VI	Project Work

## M.Com. Part II, Semester IV

Paper VII	Risk Management in E-Commerce
Paper VI	Recent Trends in E-Commerce

## Paper I : DSE – N – I : E-Commerce

Course Outcomes:

After studying this course, the students should be able:

1. To understand the basic concepts of E-Commerce
2. To get insight about internet and its role in E-Commerce
3. To understand the application of portals in E-Commerce
4. To know the E-Commerce infrastructure

Unit	Contents:	No. of Hours
I	<b>E-Commerce:</b> Introduction, Overview of E-Commerce, Scope, Activities and Goals of E-Commerce, E-Commerce Applications, Prospects of E-Commerce, Framework of E-Commerce, Growth of E-Commerce in India  <b>Practical:</b> Prepare the power point presentation on ‘Growth of E-Commerce in India’	15
II	<b>Internet and E-Commerce:</b> Evolution of internet, Components of internet world, Internet domain, Server, Establishing connectivity, Constituents of internet protocol, Types of internet providers, IP addressing, Overview of TCP/IP, Significance of internet in E-Commerce <b>Practical:</b> Write and assignment on ‘Use of internet in E-Commerce’	15
III	<b>Portals and E-Commerce:</b> Introduction to Portals, Difference between portal and website, Portal technologies, E-Commerce portals, B2B portals, Enterprise information portal, Payment gateways, Content management on the portals  <b>Practical:</b> Visit any online business organisation and understand the concept of portal.	15
IV	<b>E-Commerce Revolution</b> E-Commerce opportunity framework, Developing and E-Commerce strategy, International E-Commerce, Information super highway, ERP vendors and E-Commerce  <b>Practical:</b> Arrange a group discussion on ‘E-Commerce Strategy’	15
	<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol>	

	Q. 1 a. Choose the appropriate alternative	(10)	
	b. True or false	(6)	
	Q.2 Case Study/Problem	(16)	
	Q.3 Short Notes (any 4 out of 6)	(16)	
	Q.4 Long answer question/practical problem	(16)	
	Q.5 Long answer question/practical problem	(16)	
	Q. 6. a. Short answer question/ problem	(8)	
	b. Short answer question/ Problem	(8)	
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## Paper II : DSE – N – II : E-Commrece

Course Outcomes:

After studying this course, the students shall be able:

1. To understand the concept of network infrastructure
2. To get insight about building own website
3. To understand the concept of e-commerce infrastructure
4. To know the concept of EDI and its significance in e-commerce

Unit	Contents :	No. of Hours
I	<b>Network Infrastructure</b> Network infrastructure : Introduction, Overview of network infrastructure, Hierarchy of internet, Basic blocks of E-Commerce, Network layers and TCP/IP protocols, Advantages of internet in E-Commerce  <b>Practical:</b> Visit the office of an organisation providing internet or hardware services to know the infrastructure of E-Commerce	15
II	<b>E-Commerce Infrastructure:</b> E-Commerce infrastructure: Introduction, Hardware, Server, Software, Operating system, Technical components of E-Commerce,  <b>Practical:</b> Prepare power point presentation on 'E-Commerce Infrastructure'	15
III	<b>Building Own Website</b> Own website : Significance, Reasons for having own website, Cost-time and reach, Registering domain name, web promotion, target mail, Internet-intranet and extranet  <b>Practical:</b> Visit the website of any online business organisation to understand the features and need for having own website	15
IV	<b>Electronic Data Interchange</b> Introduction, Features of EDI, History of EDI, Limitations of EDI, Applications of EDI, EDI model, Difficulties in implementing EDI, Financial EDI, EDI and internet  <b>Practical:</b> Arrange a group discussion on 'Application of EDI in E-Commerce'	15

	<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 Duration: 3 hours.</p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6.</li> </ol> <p>Q. 1 a. Choose the appropriate alternative (10)</p> <p style="padding-left: 40px;">b. True or false (6)</p> <p>Q.2 Case Study/Problem (16)</p> <p>Q.3 Short Notes (any 4 out of 6) (16)</p> <p>Q.4 Long answer question/practical problem (16)</p> <p>Q.5 Long answer question/practical problem (16)</p> <p>Q. 6. a. Short answer question/ problem (8)</p> <p style="padding-left: 40px;">b. Short answer question/ Problem (8)</p> <p>*****</p>	
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### Paper III : DSE – N – III : E-Commerce

#### Course Outcomes:

After studying this course, the students shall be able:

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

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

	Q. 1 a. Choose the appropriate alternative	(10)	
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	Q. 6. a. Short answer question/ problem	(8)	
	b. Short answer question/ Problem	(8)	
	*****		

**Reference Books:**

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

Electronic Commerce (From Vision to Fulfilment) : Elias M Awad, Prentice Hall India Publications

Evolution of E-Business : C Mackey, Darwin Publishers

Electronic Commerce : Schneider and Perry, Thompson Course Technology Publication

Paper IV : DSE – N – IV : E-Commerce		
(Research Methodology)		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
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b) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis.	

	[Use any suitable software for the purpose of (a) and (b)]		
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.		
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1. Michael V. P. ‘Research Methodology in Management, Himalaya Publishing House, New Delhi			
2. Krishnasawami O. R. and Ranganathan M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi			
3. Kothari C. R., ‘Research Methodology-Methods and Techniques’, New Age International Publisher			
4. Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi.			
5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi			
6. Gupta S. C., “Fundamentals of Statistics”, Himalaya Publishing House.			
7. Gupta S. P. “Statistical Methods”, Sultan Chand and Sons, New Delhi			
Suggested Additional Readings:			
1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd.			
2) Kishore, Ravi M. (2018). Business Statistics,			
Suggested Research Journal :			
1) Indian Journal of Commerce			
2) Indian Journal of Accounting			
3) Indian Journal of Marketing			
4) Management Accountant			
5) Vikalp			
6) Decision			
7) IIMB Review			
Shivaji University, Kolhapur			
Nature of Question Paper for			
M.Com. (CBCS)			
Marks: 80 Duration: 3 hours.			
Instructions:			
1. Question number 1, 2 and 3 are compulsory			
2. Attempt any two questions from question number 4 to 6.			
Q. 1 a.	Choose the appropriate alternative	(10)	
	b. True or false		(6)
Q.2	Case Study/Problem	(16)	
Q.3	Short Notes (any 4 out of 6)	(16)	
Q.4	Long answer question/practical problem	(16)	
Q.5	Long answer question/practical problem	(16)	
Q. 6. a.	Short answer question/ problem	(8)	
	b. Short answer question/ Problem	(8)	

## **Paper I : DSE – P – I : BUSINESS ECONOMICS**

(CHOICE BASED CREDIT SYSTEM – (CBCS))

Credits: 4

### **Course Outcomes :**

1. Students will be able to apply tools of consumer behavior.
2. Students will make use of forecasting technique for estimation of demand in business.
3. Students will be able to understand the concept of production function.

### **Unit I) Introduction to Business Economics (15-Periods)**

- 1.1 Meaning, Nature and Scope of Business Economics
- 1.2 Business Economics and Business Decisions
- 1.3 Features of Business Economics
- 1.4 Goals of Business Firm

### **Unit II) Theory of Consumer Choice (15-Periods)**

- 2.1 Assumptions and Defects of Cardinal Utility Approach
- 2.2 Consumer equilibrium under Indifference Curve Analysis
- 2.3 Revealed Preference Analysis of Consumer's Demand
- 2.4 Advancement in Demand Theory

### **Unit III) Demand Forecasting (15-Periods)**

- 3.1 Meaning and Importance of Demand Forecasting
- 3.2 Methods of Demand Forecasting
- 3.3 Statistical Methods of Demand Forecasting - Least Squares Method
- 3.4 Demand Estimation for Consumer Durable and Non-Durable Products

### **Unit IV) Theory of Production (15-Periods)**

- 4.1 Meaning and Features of Production Function
- 4.2 Short Run Production Function
- 4.3 Long Run Production Function

#### 4.4 Internal and External Economies and Diseconomies of Scale

##### References

- 1) Ahuja H.L., (1985), 'Advanced Economic Theory', S. Chand and Company Ltd, New Delhi
- 2) Anderson W.H., Putallaz, Shepherd (1986) 'Economics' Prentice Hall of India Ltd, New Delhi.
- 3) Barthwal R.R., (1991), Microeconomic Analysis, Wiley Eastern Ltd, New Delhi.
- 4) Bilas R.A., (1971), Micro Economic Theory, Mcgraw-Hill Kogakusha, Ltd. Tokyo.
- 5) Boulding K.E., (1969), Economic Analysis, Harper & Row, New Yark.
- 6) Chopra P.N. (1981), 'Advanced Economic Theory', Kalyani Publisher, New Delhi.
- 7) Chopra P.N., (1981),' Micro Economics' , Kalyani Publishers, New Delhi.
- 8) Dwivedi D.N. (1985), 'Principles of Economics', Vani Educational Books, New Delhi.
- 9) Lipsey R.G. Steiner P.O. (1969), 'Economics', Harper & Row, New York.
- 10) Misra S.K., Pari V.K. (1997), 'Business Economics' Himalaya Publishing House, New Delhi
- 11) Peterson. W.L., (1983), Micro, Principles of Economics Richard D.Irwin, Inc, Illinois.

## Paper II : DSE – P – II : BUSINESS ECONOMICS

(CHOICE BASED CREDIT SYSTEM – (CBCS))

Credits: 4

### Course outcomes

- 1 Students will enable in understanding the major concepts of micro economics relating to the behavior of individual, firm and markets.
- 2 Student will equip with the knowledge of price discrimination, market structure, theories of distribution and theories of factor pricing.
3. Students will get familiar with the analyses various models developed by different economists.

### **UNIT I      Price and Output Determination under Monopoly      15 Period**

- 1.1 Price & output determination under Discriminatory Monopoly
- 1.2 Price & output determination under Dumping
- 1.3 Price & output determination under monopsony
- 1.4 Price & output under bilateral monopsony

### **UNIT II      Oligopoly Market      Periods - 15**

- 2.1 Oligopoly – Cartel's - price leadership - kinked demand curve
- 2.2 Duopoly – Cournot's, Chamberlain's, Edgeworth, and Stacklberg models.
- 2.3 Sales maximisation model of Oligopoly
- 2.4 Theory of games and competitive strategy

### **UNIT III      Theories of Distribution      Periods - 15**

- 3.1 Marginal productivity theory
- 3.2 Factor pricing under perfect & imperfect competition
- 3.3 Euler's theorem
- 3.4 Product Exhaustion problem.

**UNIT IV****Theory of Factor Pricing****Periods - 15**

- 4.1 Rent – Ricardian Theory - Quasi Rent – modern theory of rent.
- 4.2 Wages : Subsistence Theory – Standard of living theory- wages fund theory – Marginal Productivity theory.
- 4.3 Interest : Classical Theory – Loanable Funds Theory – Liquidity Preference theory – modern theory.
- 4.4 Profit - Dynamic Theory – Innovation theory , Risk & uncertainty theory.

❖ **References :**

1. H.L. Ahuja (2006), Modern Microeconomics Theory & Application – S. Chand & Company Ltd, New Delhi
2. H.L. Ahuja (2008), Advanced Economic Theory – S. Chand & Company Ltd, New Delhi
3. K. K. Dewtt (2010), Modern Economic Theory – S. Chand & Company Ltd, New Delhi
4. M. L. Jhingan (1990), Micro Economic Theory – Vikas Publishing House Pvt Ltd
5. Misra & Puri (2001), Advanced Micro Economic Theory – Himalaya Publishing House New Delhi
6. M. John Kennedy (2012), Micro Economics – Himalaya Publishing House New Delhi.
7. Kreps, David M.(1990), A Course in Microeconomic Theory, Princeton University Press, Princeton.
8. Koutsoyiannis, A. (1979), Modern Microeconomics (2<sup>nd</sup> Edition), Macmillan Press, London.
9. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
10. Stigler, G. (1996), Theory of Price, (4<sup>th</sup> Edition), Prentice Hall of India, New Delhi.

## **Paper III : DSE – P – III : BUSINESS ECONOMICS**

(CHOICE BASED CREDIT SYSTEM – (CBCS))

Credits: 4

### **Course Outcomes:**

1. Students will be able to understand macro economic theories.
2. Students will be acquainted with theoretical part of economy.
3. Students will fully equip with the knowledge of Macro Economic Equilibrium, Trade Cycles and Inflation.

### **Unit I) Macro Economics and Economic Equilibrium (15-Periods)**

- 1.1 Macro Economics and Business Decisions
- 1.2 Macro Economic Problems and Variables
- 1.3 Income and Employment Equilibrium
- 1.4 Shifts in Aggregate Demand.

### **Unit II) Consumption and Investment Function (15-Periods)**

- 2.1 Consumption Function –APC, MPC and their Practical Significance
- 2.2 Friedman's Permanent Income Hypothesis
- 2.3 Investment Function –MEC and its Importance
- 2.4 Multiplier and its Practical Significance.

### **Unit III) Business Cycles (15-Periods)**

- 3.1 Meaning, Causes and Control of Business Cycles
- 3.2 The Cobweb Theory
- 3.3 Samuelson-Hicks Theory of Trade Cycles
- 3.4 Goodwin's Theory of Trade Cycle

**Unit IV) Inflation And Deflation****(15-Periods)**

4.1 Meaning, Causes and Effects of Inflation

4.2 Theories of Inflation – Demand Pull Inflation and Cost – Push Inflation

4.3 Meaning, Causes and Effects of Deflation

4.4 Control of Deflation

**References**

- 1) Dewett K.K., Chand A., (1984) 'Modern Economic Theory', Shyam Lal Charitable Trust, New Delhi.
- 2) Gupta K.R., (1970), Macro Economics, Atam Ram & Sons, Delhi.
- 3) Hajela T, N. (1977) ' Micro Economics An Introduction' Shivalal Agarwala & Company, Agra.
- 4) Harvey J. and Johnson M. (1977), Introduction to Micro Economics', The Macmillan Press Ltd, London.
- 5) Korliras P., Thorn R., C (1979) 'Modern Macro Economics' Harper & Row, Publishers, New York.
- 6) Mehta J.K., (1975), Elements of Economic Analysis, The Macmillan Company of India Ltd, Delhi.
- 7) Mithani D.M. (2009), Managerial Economics, Himalaya Publishing House, New Delhi.
- 8) Sundharam K.P.M Vaish M.C., (1984) 'Principles of Economics', Ratan Prakashan Mandir, Delhi.
- 9) Surrey M.J.C., (1976), ' Macro Economic Themes, Oxford University Press, London
- 10) Vaish . M.C, (1993), Macro - Economics Theory, Wiley Eastern Limited, New Delhi.

<b>Paper IV : DSE – P – IV : BUSINESS ECONOMICS</b> <b>(Research Methodology)</b>		
Course Outcomes	1. Familiarity with basics of research. 2. Designing research protocol for research problem. 3. Preparation of the instrument for data collection. 4. Ability of analysis and interpretation of data.	
Expected Skills Impartation(Through theory and Practical's)	1. Identifying and selecting research problem, 2. Preparing research design. 3. Preparing questionnaire/schedule and collecting data. 4. Analyzing and interpreting data and writing research report.	
Marks : 80		Total 60 Hours
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b>  Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem.  (b) Classification of research problem according to types.  (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design.  (b) Formulation of Hypothesis.  (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire	

	<p>(b) Preparation of interview schedule/observation schedule</p> <p>(c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.)</p> <p>(d) Classification of data and tabulation.</p>	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	<p>(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test.</p> <p>(c) Report writing according to objectives and hypothesis.</p> <p>[Use any suitable software for the purpose of (a) and (b)]</p>	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	
<p>Reference Books:</p> <ol style="list-style-type: none"> <li>1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi</li> <li>2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi</li> <li>3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher</li> <li>4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of India Pvt. Ltd., New Delhi.</li> <li>5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi</li> <li>6. Gupta S. C., "Fundamentals of Statistics", Himalaya Publishing House.</li> <li>7. Gupta S. P. "Statistical Methods", Sultan Chand and Sons, New Delhi</li> </ol>		
<p>Suggested Additional Readings:</p> <ol style="list-style-type: none"> <li>1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd.</li> <li>2) Kishore, Ravi M. (2018). Business Statistics,</li> </ol>		
<p>Suggested Research Journal :</p> <ol style="list-style-type: none"> <li>1) Indian Journal of Commerce</li> <li>2) Indian Journal of Accounting</li> <li>3) Indian Journal of Marketing</li> <li>4) Management Accountant</li> <li>5) Vikalp</li> <li>6) Decision</li> <li>7) IIMB Review</li> </ol>		

Shivaji University, Kolhapur

Nature of Question Paper for

M.Com. (CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

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

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

**M.Com Part I&II (C.B.C.S.)**

**SECRETARIAL PRACTICE**

<b>Semester</b>	<b>Paper</b>	<b>Name of Course</b>
Semester I	Paper I	Introduction to Secretarial Practice
	Paper II	Secretarial Correspondence
Semester II	Paper III	The Companies Act and Secretarial Practice
	Paper IV	Research Methodology
Semester III	Paper V	Company Management
	Paper VI	Project Report
Semester IV	Paper VII	Company Meetings and Reports
	Paper VIII	Recent Trends in Secretarial Practice

**M.Com. Part-I (C.B.C.S.)**  
**Semester I (Paper I)**  
**SECRETARIAL PRACTICE**  
**(Introduction to Secretarial Practice)**

**Course Objectives:**

1. To create awareness among the students about secretariership and career prospects therein
2. To acquaint the students with the standards of secretarial profession
3. To familiarize the students with rights, duties and liabilities of company secretary

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Secretary:</b> Meaning & definition, Qualities of a good secretary, Importance of secretary, Need of secretary in commercial institutions, <b>Types of secretary:</b> Personal/ Private secretary, Company secretary, Secretary of co-operative society & local bodies, Secretary in govt. departments. Duties & functions of secretary, Role of secretary, Secretarial skills, Challenges before secretary <b>Practical:</b> Visit the nearby co-operative society/local body and enlist the functions performed by its secretary	<b>15</b>
<b>Unit 2</b>	<b>Company Secretary:</b> Definition, Qualification, Procedure of appointment, resignation and removal/dismissal of company secretary, Duties, rights & liabilities of Company Secretary, Legal position of Company Secretary, Stages of becoming a Company Secretary, Relationship of company secretary with Chairman and Directors of a company, Role of company secretary as adviser to the Chairman & Board of Directors <b>Practical:</b> Visit the nearest company in your area and enlist the duties and liabilities of its secretary	<b>15</b>
<b>Unit 3</b>	<b>Secretarial Standards:</b> Concept, scope and advantages, Secretarial Standards prescribed by the Institute of Company Secretaries of India (ICSI), Compliance of secretarial standards for good governance, Ethics in secretarial profession <b>Practical:</b> Prepare a poster on secretarial standards prescribed by ICSI	<b>15</b>
<b>Unit 4</b>	<b>Company Secretary in Practice:</b> Career prospects for company secretary, Provisions of Company Secretary Act, 1980 relating to practicing company secretary, Institute of Company Secretaries of India regulations relating to practicing company secretary, Key components of company secretary in practice, <b>Services rendered by company secretary in practice:</b> Professional Consultancy and Certification Services, Corporate Services and Management Consultancy Services <b>Practical:</b> Visit the office of practicing company secretary and enlist the services rendered by him/her	<b>15</b>

**M.Com. Part-I (C.B.C.S.)**  
**Semester I (Paper II)**  
**SECRETARIAL PRACTICE**  
**(Secretarial Correspondence)**

**Course Objectives:**

1. To familiarize the students with secretarial correspondence
2. To develop the communication skill among the students
3. To acquaint the students with various reports and online filing of documents

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Secretarial Correspondence:</b> Meaning, Importance of Secretarial Correspondence, <b>Business Correspondence:</b> Characteristics of a good business letter, Layout of a business letter, Types of business letter, Internal & external correspondence, <b>Corporate Correspondence:</b> Correspondence with Registrar of Companies, Department of Company Affairs, Company Law Board and other Government agencies. <i><b>Practical:</b> Observe the correspondence of the nearest business unit and prepare the specimen of business letters</i>	<b>15</b>
<b>Unit 2</b>	<b>Correspondence with Stakeholders:</b> Meaning and types of stakeholders, Need & instances of correspondence with shareholders, bankers, directors, employees, media & public, Structural elements of press release <i><b>Practical:</b> Collect the press releases of companies and prepare a report on their structural elements</i>	<b>15</b>
<b>Unit 3</b>	<b>Computers &amp; Communication:</b> Role of Computers in Communication, Advantages of limitation on use of computers for communication, Business uses of computer communication, <b>Internet, Intranet and Extranet:</b> Concepts and features, <b>Communication Networks:</b> Concepts and features of Local Area Networks (LAN), Metropolitan Area Network (MAN) Wide Area Networks (WAN), Electronic mail, Interactive video, Video conferencing, On-line information services, Electronic bulletin board systems, Emerging information technologies in new millennium <i><b>Practical:</b> Prepare the concept map on LAN, MAN and WAN</i>	<b>15</b>
<b>Unit 4</b>	<b>Preparation of Reports:</b> Meaning of Report, Characteristics of a good report, Precautions to be taken in report writing, Preparation of Financial Statements, Auditors Report, Directors Report and Report on Corporate Governance, <b>E-forms and online filing of documents:</b> Filling of annual accounts, compliance certificate and annual return <i><b>Practical:</b> Collect the financial statements, various reports and e-forms used by companies and analyze their contents</i>	<b>15</b>

**M.Com. Part-I (C.B.C.S.)**  
**Semester II (Paper III)**  
**SECRETARIAL PRACTICE**  
**(The Companies Act and Secretarial Practice)**

**Course Objectives:**

1. To acquaint the students with the important provisions of The Companies Act, 2013
2. To familiarize the students with the memorandum and articles of association and prospectus
3. To acquaint the students with the procedure of alteration in memorandum and articles of association

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>The Companies Act, 2013:</b> Key highlights of The Companies Act, 2013, Definition and characteristics of company, Kinds of companies, <b>New concepts introduced by Companies Act- 2013:</b> One Person Company, Associate Company, Dormant Company, Women Directors, Corporate Social Responsibility (CSR), Rotation of Auditors, Secretarial Audit <b>Practical:</b> Visit the nearest company and prepare a report on its social responsibility activities	<b>15</b>
<b>Unit 2</b>	<b>Company Registration:</b> Promoters and their legal position, Procedure of incorporation of company, Procedure of formation and on-line registration of company, <b>Memorandum of Association, Articles of Association and Prospectus:</b> Meaning and Contents, Red-herring prospectus, Misstatement in prospectus <b>Practical:</b> Visit the nearest share-broking firm to collect the prospectus issued by various companies and prepare the comparative chart of their contents	<b>15</b>
<b>Unit 3</b>	<b>Alteration of Memorandum and Articles of Association:</b> Importance of Memorandum and Articles of Association, Doctrine of Constructive Notice and Indoor Management, Procedure of alteration of Memorandum of Association, Procedure of alteration of Articles of Association <b>Practical:</b> Prepare the posters on procedure of alteration of memorandum and articles of association	<b>15</b>
<b>Unit 4</b>	<b>Membership of Company:</b> Definition, Modes of acquiring membership, Restriction on membership, Rights and privileges of members, Termination of membership <b>Practical:</b> Prepare the poster on rights and privileges of members of a public limited company	<b>15</b>

**M.Com. Part-I (C.B.C.S.)**  
**Semester II (Paper IV)**  
**SECRETARIAL PRACTICE**  
**(Research Methodology)**

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>		<b>15</b>
<b>Unit 2</b>		<b>15</b>
<b>Unit 3</b>		<b>15</b>
<b>Unit 4</b>		<b>15</b>

**List of Reference Books:**

1. 'Secretarial Practice,' M.C., Kuchhal, Vikas Publishing House, Bombay
2. 'Company Secretarial Practice,' S.A. Sherekar, Kitab Mahal Delhi
3. 'Text-Book of Company Secretarial Practice,' P.K. Ghosh, Sultan Chand and Sons, New Delhi
4. 'Manual of Secretarial Practice' B.N. Tandon, S. Chand & Company, New Delhi
5. Journal on 'Student Company Secretary'—ICSI Publication
6. 'Pitman's Business Correspondence,' Geoffery Whitehead, David H. Whitehead, Wheeler Publishing, Allahabad
7. 'Taxman's Business Communication,' K.K. Sinha
8. 'Communication through Letters and Reports,' H. Menning, Illinois Richard D. Irwin
9. 'Business Communication,' U.S. Rai & S.M. Rai, Himalaya publishing House, Mumbai
10. 'Commercial Correspondence,' P.K. Ghosh and Y.K. Bhusha
11. 'Effective Business Communication,' Asha Kaul, Second Edition
12. 'Company Law and Secretarial Practice', Nafees Baig, Sterling Pulishers, Delhi
13. 'Company Law', N.D. Kapoor, Sultan Chand & Sons, New Delhi
14. 'Introduction to Company Law', Avtar Singh, Eastern Book Company
15. 'A Guide to Companies Act', Ramaiya, LexisNexis, Wadhwa and Buttersworth