Estd. 1962 "A" Accredited by

With CGPA 3.52

SHIVAJI UNIVERSITY, KOLHAPUR - 416004, MAHARASHTRA

PHONE:EPABX-2609000, www.unishivaji.ac.in, bos@unishivaji.ac.in

शिवाजी विद्यापीठ, कोल्हापुर - ४१६००४,महाराष्ट्र

दूरध्वनी - ईपीएबीएक्स - २६०९०००, अभ्यासमंडळे विभाग दुरध्वनी विभाग ०२३१—२६०९०९४



जा.क./शिवाजी वि./अ.मं./280 प्रति.

दि. २५/०४/२०२३

आपला विश्वास

(उपकुलसचिव)

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

विषय : एम. कॉम. भाग १कोर्सच्या अभ्यासक्रम बाबत...

संदर्भ : या कार्यालयाचे पत्र SU/BOS/Com & Mgmt/89 दि.२५/११/२०२२.

महोदय,

उपरोक्त संदर्भिय विषयास अनुसरुन आपणास आदेशान्वये कळविण्यात येते की, शैक्षणिक वर्ष २०२२—२३ पासून लागू करण्यात आलेल्या एम.कॉम.भाग १ कोर्सच्या अभ्यासकमामध्ये किरकोळ दुरुस्ती करण्यात आलेली आहे. सोबत सदर अभ्यासकमाची प्रत जोडली आहे. तसेच विद्यापीठाच्या www.unishivaji.ac.in (Online Syllabus) या संकेतस्थळावर ठेवण्यात आला आहे.

सदर अभ्यासकम सर्व संबंधित विद्यार्थी व शिक्षकांच्या निदर्शनास आणून द्यावी ही विनंती

कळावे.

सोबत : अभ्यासकमाची प्रत.

प्रत : १. अधिष्ठाता,आतंरविद्याशाखा अभ्यास विद्याशाखा.

२. समन्वयक, शिक्षणशास्त्र अभ्यास मंडळ.

३. संचालक,परीक्षा व मुल्यमापन मंडळ कार्यालयास.

४. परिक्षक नियुक्ती ए व बी विभागास.

५. इतर परीक्षा विभागास.

६. संगणक केंद्र/आय. टी. सेल विभागास.

७. दूरस्थ व ऑनलाईन शिक्षण विभाग.

माहितीसाठी व पृढील कार्यवाहीसाठी.

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SHIVAJI UNIVERSITY, KOLHAPUR - 416004, MAHARASHTRA

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Ref../SU/BOS/Com & Mgmt./ 89

Date: 25/11/2022

To,

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

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

Sir/Madam,

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

This syllabi shall be implemented from the academic **year 2022-2023** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

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

Thanking you,

Encl: As above

Copy to,

1. Dean, Faculty of Commerce & Management

2. Chairman, Board of Studies

3. Director, BOEE

4. Appointment Section

5. P. G. Admission Section

6. O. E. 1 Section

7. Affiliation Section (U.G./P.G.)

8. Computer Center/I.T.

9. Eligibility Section

10. Distance Education, SUK

11. P.G. Seminer Section

Dy. Registrar

Yours faithfull

for information

for information and necessary action.

SHIVAJI UNIVERSITY, KOLHAPUR



ESTD. 1962 NAAC A++ Grade

Faculty of Commerce and Management

Master of Commerce (M. Com.)
Under Choice Based Credit System (CBCS)

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

Shivaji University, Kolhapur Master of Commerce (M. Com.)

Under the Faculty of Commerce and Management Choice Based Credit System (CBCS)

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

1. Implementation of Revised guidelines and rules: The revised guidelines and rules shall be implemented gradually as mentioned below:

Postgraduate Programme:						
Level 8	Postgraduate Diploma (One year	M. Com.	2022-23			
	or two semesters)	Part-I				
Level 9	Master's Degree (Two years or	M. Com.	2023-24			
	four semesters)	Part-II				
Level 9	Master's Degree (One year or two	M. Com.	2026-27			
	semesters after obtaining a four-	Part-II				
	year Bachelor's Degree					
	(Honours/Research)					

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Postgraduate Diploma in Commerce and M. Com. for Level-8 and Level-9 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

- **2. Eligibility:** The candidate completed Three Years B. Com. Degree (or Level-7 of NEP framework) will be eligible for M. Com. Part-I (Level 8). The candidate completed Four Year B. Com. (Hon./Research) (Level-8) will be eligible for M. Com. Part-II (Level 9) directly. R. M. Com 2 is applicable.
- **3. Pattern of M. Com. Programme:** Combination of internal assessment and semester-end examination for M. Com. will be 80:20 pattern shall be applicable for each theory paper in each semester wherein 80 marks shall be for University Semester-end examination and 20 marks for internal assessment except Research Project and Internship. In that case Research Project will have 60 marks and Vivavoce will have 40 marks and for Internship total 150 marks will be their which will be assessed by internal guide and external mentor from industry or community engagement.
- **4. Weightage:** There shall be Two Year M. Com. Programme with 74 Credits. The candidate wish to attempt for Four Year B. Com. (Hon./Research) may opt for 4th year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

1. Structure: The Structure of M. Com. Programme is given below:

Se	Discipli	Discipline	Field Work/	Skill Enhancement	Credits
me	ne	Specific	Internship/	Course	required
ster	Specific	Electives	Apprenticeship	(Multidisciplinary)	
	Course	(DSE)			
	(DSC)				
Leve	1-8		1		ı
I	DSC1	DSE1(4)		SEC-1 (2)	18
	(4)				
	DSC2	DSE2 (4)			
	(4)				
		ı	ı	ı	l
II	DSC3	DSE3 (4)	Internship/	SEC-2 (2)	20
	(4)	(Research	Apprenticeship	Logic	
	. ,	Methodol	(6)		
		ogy)			
		DSE4 (4)			
		(Research			
		Project)			
					38
Leve	1-9				
III	DSC4	DSE5 (4)		SEC-3 (2)	18
	(4)				
	DSC5	DSE6 (4)			
	(4)				
IV	DSC6	DSE7 (4)		SEC-4 (2)	18
	(4)			Research Ethics	
	DSC7	DSE8 (4)			
	(4)				
	-				36
					74

1. List of Courses:

List of Courses for M. Com. Part-I (Semester-I & II) is given in the annexure.

2. Scheme of Examination:

The Question paper in each Semester for each theory course (paper) for M. Com. (all Semesters) shall be of 80 marks. Total marks for each course shall be based on continuous assessments and semester-end examination. Combination of internal assessment and semester-end examination for M. Com. will be as follows:

Total marks for each course = 100Internal Assessment = 20Semester-end Examination = 80

Internal Assessment Process shall be as follows:

- (a) The Internal Assessment (for 20 % Marks) shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment process should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

Sr. No.	Regulations
	The M. Com. Course consists of Four Semesters Part-I &II (Semester I to IV)
	of 16 papers of 100 marks and the duration of Theory examination will be 3
	hours.
D M C 1	M. Com. Part-I Semester-I (4 Papers) & Semester-II (4 Papers)
R. M. Com. 1	M. Com. Part-II Semester-III (4 Papers) & Semester-IV (4 Papers)
	The pattern of M. Com. Programme includes papers as shown below:
	8 Core Courses(CC) & 8 Discipline Specific Electives (DSE) Courses
	Any person who has taken the degree of the B. Com. (Bachelor of Commerce) or B.
	B. A. (Bachelor Business Administration) or B. M. S. (Bachelor of Management
	Studies) of this University or of any other University recognized by this University as
	equivalent thereto shall be admitted to the examination, for the Degree of M. Com.
	(Master of Commerce) in accordance with the relevant Regulations.
	1. The students qualified B. Com. will be eligible to option for any Discipline
R. M. Com. 2	Specific Elective (DSE) in M. Com. Programme.
	2. The students qualified B. B. A. or B. M. S. will be eligible to take admission for M. Com. with DSE-Business Administration.
	3. The students qualified B. Voc. (Retail Marketing and Management) will be eligible
	to take admission for M. Com. with DSE- Retail Management.
	4. The students qualified B. Voc. (Accountancy) will be eligible to take admission for
	M. Com. with DSE- Advanced Accountancy.
	Subject to the conditions in R. M. Com. 2 a candidate who has passed the
	examination for the Degree of M. Com. with any one subject from DSEs, will
	be permitted on submission of a new application and payment of a fresh fee, to
	appear at subsequent examination in any other DSEs without keeping any
R. M. Com. 3	additional terms. A candidate who passes in additional DSEs in this manner
	shall be awarded a certificate to that effect.
	(Note: The students who have passed the M. Com. Examination under the old
<u> </u>	programme and desire to appear for the Revised M. Com. Programme under
	the provisions of R. M. Com2 are hereby allowed to appear for the DSEs of
	the Revised M. Com. Programme)

R. M. Com. 4	The students shall not be permitted to appear for the M. Com. Examination with Sixteen papers at one sitting examination. Students shall appear for Part-I & II separately with four papers for each Semester of respective parts as per prescribed syllabus of the various subjects. Students shall appear for the respective semesters at the end of the respective terms provided they have kept the necessary terms for the concerned respective part(s). 1. A student who has passed in Part-I or Part-II of respective Semesters shall not appear the examination in the same semester again. 2. Passing the M. Com. Examination in parts will not disqualify a student for the award of class. 3. Students passing the Examination by parts will be qualified for the award of prizes, scholarships etc. subject to the provisions of Ordinance 72.
R. M. Com. 5	1. The candidates registered for the M. Com. (on Distance Mode) Degree Examination shall be exempted from regular attendance and keeping of terms. 2. The course of studies, the books prescribed or recommended, the standard of passing etc. at the examination for the M. Com. (on Distance Mode) Degree shall be the same as those for the regular students of the M. Com. Degree Examination of the University. N. B.: The students on distance mode will also be permitted to appear at the M. Com. Examination in parts provided, that they will not be allowed to complete the whole examination within a period of less than two years from the date of their passing the B. Com. or B. Com. (Distance Mode) Examination in the manner as laid down under O. M. Com2. They will have to register a fresh for each part.)
R. M. Com. 6	No candidate shall be admitted to the Examination for the Degree of Master of Commerce (External), unless candidate: a) has passed the B. Com. Or the B. Com. (on distance mode) Examination of this University or of any other Statutory University recognized as equivalent thereto. b) has registered as the student on distance mode for the Examination before the prescribed dates. c) has allowed an interval of at least two academic years between his passing the B. Com. Examination in two parts externally or one part as a regular student and the other part as an external student in the following manner. i) candidate may appear at the M. Com. Part-I Examination as the student on distance mode after an interval of at least one academic year after passing the B. Com. Examination and candidate may appear at the M. Com. Part-II Examination either as the student on distance mode or regular candidate after an interval of at least two academic years after passing the B. Com. Examination. ii) candidate may appear at the M. Com. Part-I Examination as a regular candidate and after passing the Part-I Examination candidate may appear at the M. Com. Part-II examination as the student on distance mode after an interval of at least two academic years from passing the B. Com. Examination Further a candidate who appeared as a regular student and fails in a paper/s at M. Com. Part-I examination can register this name as the student on distance mode for M. Com. Part-II examination and he may give the failing paper/s of M. Com. Part-I along with M. Com. Part-II examination instead of appearing for the remaining paper/s as an ex-student. Note: Candidates interchanging their status from the student on distance mode to regular students and vive-versa while completing their course of studies prescribed for M. Com. Part-I and II will be treated as the candidates on distance mode. The students on distance mode shall have to select only those subjects for which

tuition is provided for the regular Students of this University and for which practical work is not required. It is the primary responsibility of the student concerned to select the subjects and papers for which teaching provision is there as provided for regular students. The students should ascertain from the University Office the papers for which tuition is provided in the University.

Standard of Passing

A) i) Credit system implementation: as per the University norms Credit Grade Points: (10 point scale)

Marks	Grade	Grade Point
80-100	O Outstanding	10
70-79	A+: Excellent	9
60-69	A: Very Good	8
55-59	B+: Good	7
50-54	B: Above Average	6
45-49	C: Average	5
40-44	P: Pass	4
0-39	F: Fail	0
	Ab: Absent	0

R. M. Com. 7

ii) Final Grade:

Grade Point Average	Grade
09.00 - 10.00	O
08.50 - 08.99	A+
07.50 - 08.49	A
06.50 - 07.49	B+
05.50 – 06.49	В
04.25 - 05.49	С
04.00 – 04.24	P
00.00 – 03.99	F

Remark: B+ is equivalent to 55% marks and B is equivalent to 50% marks.

- **B)** A candidate who has passed in any of the paper/head of passing shall not be allowed to appear again for that paper/head.
- N. B.: A student will be allowed to keep term for M.Com. Part-II if he/she passes in all paper of Part I or fails in Part I in any of or all the heads of passing (Semester-I & Semester-II) taken together.

R. M. Com. 8

If candidate has completed M. Com with one specialization (DSE) and those who want to complete it with another specialization (DSE), he/she will be allowed to do so on distance mode. In such cases, it is not necessary to complete again DSCs and SECs already attempted and passed. For this purpose they have to take admission at Centre for Distance and Online Education. The Candidates who have completed their M. Com as per Old Programme and they have passed in compulsory papers and optional papers, in that case, they have to attempt only DSEs Courses in another specialization.

Master of Commerce (M. Com.)

Under Choice Based Credit System (CBCS)

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

Structure of M. Com. Part-I (Semester-I & II)

Semester	Discipline	Discipline	Field Work/	Skill Enhancement	Credits
	Specific	Specific	Internship/	Course	required
	Course	Electives	Apprenticeship	(Multi-	
	(DSC)	(DSE)		disciplinary)	
Level-8					
I	DSC1 (4)	DSE1(4)		SEC-1 (2)	18
	DSC2 (4)	DSE2 (4)			
II	DSC3 (4)	DSE3 (4)	Internship/	SEC-2 (2)	20
		(Research	Apprenticeship	Logic	
		Methodology)	(6)		
		DSE4 (4)	, ,		
		(Research			
		Project)			
					38

Semester-I

Sr. No.	Course Type	Teaching Scheme				Exam	ination	Schem	ie				
	2,77	Theory			Practica	l		Semester	end Exar	n.	Inte	rnal ssment	
		No. of L	Hours	Credits	No. of P	Hours	Credits	Paper Hours	Max.	Min.	IA	Max.	Mio.
1	DSC-1	04	04	04	-	-	-	03	80	32	IA	20	08
2	DSC-2	04	04	04	-	-	-	03	80	32	IA	20	08
3	DSE-A-I	04	04	04	-	-	-	03	80	32	IA	20	08
4	DSE-A-II	04	04	04	-	-	-	03	80	32	IA	20	08
5	SEC-1	02	02	02	-	-	-	02	50	20	-	-	-
	Total	18	18	18	-	-	-		370				

Semester- II

Sr. No.	Course Type	Teaching Scheme				Examination Scheme							
		Theory			Practica	ıl		Semester	end Exan	n.		rnal essment	
		No. of L	Hours	Credits	No. of P	Hours	Credits	Paper Hours	Max.	Min.	IA	Max.	Mio.
1	DSC-3	04	04	04	-	-	-	03	80	32	IA	20	08
2	DSE-A-III	04	04	04	-	-	-	03	80	32	IA	20	08
3	DSE-A-IV	04	04	04	-	-	-	03	80	32	IA	20	08
4	I/A	-	-	-	-	12	06	03	150	60	-	-	-
5	SEC-1	02	02	02	-	-	-	02	50	20	-	-	-
	Total	14	14	14	-	12	06		370				

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

I/A- Internship/ Apprenticeship, SEC- Skill Enhancement Course

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

Note: 1) For each course of 4 credits, requirement of hours for a semester will be 60 hours.

- 2) For internship/apprenticeship, requirement of hours for a semester will be minimum 180 hours.
- 3) Internal Assessment will include internal test (10 marks) and seminar (10 marks) for all DSC and DSE courses.

	Semester-I	Semester-II	
Course	Course (Subject)	Course Code	Course (Subject)
Code			, ,
DSC-1	Business Management	DSC-3	Organizational Behaviour
DSC-2	Managerial Economics		
DSE-A-I	Advanced Accountancy	DSE-A-III	Advanced Accountancy Paper
	Paper –I		- III
			(Research Methodology)
DSE-A-II	Advanced Accountancy	DSE-A-IV*	Advanced Accountancy Paper
	Paper –II (Auditing)		-IV
			(Research Project)
DSE-B-I	Advanced Costing Paper –I	DSB-B-III	Advanced Costing Paper - III
			(Research Methodology)
DSE-B-II	Advanced Costing Paper -II	DSE-B-IV*	Advanced Costing Paper - IV
			(Research Project)
DSE-C-I	Taxation Paper –I (Income	DSE-C-III	Taxation Paper - III (Income
	Tax)		Tax)
DGE C. H	Tourstie v. De v. v. H./I	DSE-C- IV *	(Research Methodology)
DSE-C- II	Taxation Paper –II (Income Tax)	DSE-C- IV *	Taxation Paper - IV (Research Project)
DSE-D -I	Advanced Banking and	DSE-D –III	Advanced Banking and
DSE-D -1	Financial System Paper -I	DSE-D-III	Financial System Paper - III
	(Law and Practice of Banking		(Law and Practice of Banking
	in India)		in India)
	111 111		(Research Methodology)
DSE-D -II	Advanced Banking and	DSE-D –IV*	Advanced Banking and
	Financial System Paper –II		Financial System Paper - IV
	(Bank Management		(Research Project)
DSE-E -I	Business Administration	DSE-E -III	Business Administration
	Paper –I (Introduction to		Paper-III (Functional Areas of
	Business Administration)		Management: HR and
			Operations)
DOE E II		DOE E HA	(Research Methodology)
DSE -E-II	Business Administration	DSE -E-IV*	Business Administration Power
	Paper –II (Functional Areas		- IV
	of Management: Marketing and Finance)		(Research Project)
DSE-F- I	Insurance Paper –I	DSE-F- III	Insurance Paper - III
DDD-1 - 1	(Fundamentals of Insurance)	DD-1 - III	(Principles & Practice of Life
			Insurance)
			(Research Methodology)
DSE-F-II	Insurance Paper - II	DSE-F-IV*	Insurance Paper - IV
	(Fundamentals of Insurance)		(Research Project)
DSE -G-I	Advanced Statistics Paper –I	DSE -G-III	Advanced Statistics Paper - III
	(Mathematical Methods)		(Design of Experiments)
			(Research Methodology)
DSE -G -II	Advanced Statistics Paper - II (Operations Research)	DSE-G-IV*	Advanced Statistics Paper - IV
DSE-H-I	1 2	DSE-H-III	((Research Project)
DSE-Π-I	Cooperation and Rural Development Paper - I	Non-u-III	Cooperation and Rural Development Paper-III (Rural
	(Principles of Cooperation)		Management)
	(1 Interpres of Cooperation)		(Research Methodology)
DSE -H- II	Cooperation and Rural	DSE -H- IV *	Cooperation and Rural
222 11-11	Development Paper - II		Development Paper - IV
	- 3. cropciv i aper ii	l .	= : · · · · · · · · · · · · · · · · · ·

	(Rural Economy of India)		(Research Project)
DSE-I- I	Marketing Management	DSE-I- III	Marketing Management Paper
	Paper –I (Principles of		- III (Sales and Distribution
	Marketing)		Management)
			(Research Methodology)
DSE-I- II	Marketing Management	DSE-I- IV*	Marketing Management Paper
	Paper –II (Consumer		- IV
	Behaviour)		(Research Project)
DSE-J-I	Small Business and	DSE-J-III	Small Business and
	Entrepreneurship Paper-I		Entrepreneurship Paper-III
			(Research Methodology)
DSE-J- II	Small Business and	DSE-J- IV *	Small Business and
	Entrepreneurship Paper-II		Entrepreneurship Paper – IV
			(Research Project)
DSE -K-I	Secretarial Practice Paper-I	DSE -K-III	Secretarial Practice Paper-III
			(Research Methodology)
DSE-K- II	Secretarial Practice Paper -II	DSE-K- IV *	Secretarial Practice Paper – IV
			(Research Project)
DSE-L-1	Retail Management Paper -I	DSE-L-III	Retail Management Paper – III
			(Research Methodology)
DSE-L-II	Retail Management Paper -II	DSE-L-IV*	Retail Management Paper - IV
			(Research Project)
DSE-M-I	International Business Paper-	DSE-M-III	International Business Paper –
	I		III
			(Research Methodology)
DSE-M-II	International Business Paper -	DSE-M-IV*	International Business Paper –
	II		IV
			(Research Project)
DSE-N-I	E-Commerce Paper-I	DSE-N-III	E-Commerce Paper-III
			(Research Methodology)
DSE-N-II	E-Commerce Paper-II	DSE-N-IV*	E-Commerce Paper-IV
			(Research Project)
DSE-O-I	Information Technology	DSE-O-III	Information Technology Paper-
	Paper-I		III
			(Research Methodology)
DSE-O-II	Information Technology	DSE-O-IV*	Information Technology Paper-
	Paper-II		IV
			(Research Project)
DSE-P-I	Business Economic Paper-I	DSE-P-III	Business Economic Paper-III
			(Research Methodology)
DSE-P-II	Business Economic Paper-II	DSE-P-IV*	Business Economic Paper-IV
			(Research Project)
SEC-1	Skill Enhancement Course-1	SEC-2	Skill Enhancement Course-2
		I/A	Internship/ Apprenticeship

^{*}For students registered under distance mode, Paper IV for all specialization shall be Project Planning and Quantitative Techniques instead of Research Project

Syllabus of M. Com. Under Faculty of Commerce and Management

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23 M.Com. -I Semester- I

DSC-1: Discipline Specific Course Business Management

4 Credits

		4 Credits
Course	Course Content	Total 100
		Marks
Course	1. Understand the theoretical aspects of management and	(Marks: 80
Outcomes:	strategic management	for
	2. Describe the theoretical aspects of management and	Examination
	strategic management	& 20 Internal
	3. Understand the contemporary issues in management.	Evaluation)
Unit-I:	Introduction to Management:	15Hours
Theory:	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.	
Practical:	Visit any organization 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.	
Unit-II	Contribution towards Management Thought:	15Hours
Theory:	Frank and Lilian Gilbreth, Tom Peters and Robert Waterman	
·	Organizational Learning Approach- Need and Evaluation.	
	Virtual Organization - Features and Implications.	
Practical:	Visit any organization and study the management thought of	
	concern organization and submit the hand-written report to	
	the College/ Institution/ Department.	
Unit-III	Strategic Management:	15Hours
Theory:	Concept, Importance, Levels of Strategy, Strategic Intent,	
·	Different type of Strategies, Strategic Analysis and Choice -	
	Corporate Level Analysis (GAP analysis, BCG Matrix),	
	Industry Level Analysis (Porter's 5 Forces Model).	
	Strategy Implementation and Control- Techniques of	
	Strategy Evaluation - Functional Issues, Behavioural Issues	
	and McKinsey's 7-S Model. Strategic Control Technique.	
Practical:	Visit to Company, Bank, NGO's 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.	
Unit-IV	Contemporary Issues in Management:	15Hours
Theory:	Ethical Issues- Social, Cultural, Financial, Marketing and	
v	Environment related Issues.	
	Management of 21st Century Organization - Challenges	
	and Opportunities in E-Commerce, M-Commerce	
-		

Practical:	Visit to company, social organizations etc. for collecting	
	21st Century issues in management and submit the hand	
	written report about ethical issues and challenges before the	
	organization to the College/ Institution/ Department.	

Note: Practical should be considered for Internal Examination for 5 (Five) Marks (Out of 10 Internal Marks)

Reference Books:

- 1. In Search of Excellence Tom Peters and Robert H. Waterman,
- 2. Strategic management AzharKazmi
- 3. Principles of management P.C.Tripathi and P.N.Reddy
- 4. Principles of Management Koontz, O'Donnell and Weihrich

Existing Title of the Paper	Revised Title of the Paper
Business Management	Business Management

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 hours		
Instructions: 1) Que. 1 and 2 are compulsory			
2) Attempt any three questions form 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 /Problem	16		
Q. 4 Long question /Problem 16			
Q. 5 Long question /Problem 16			
Q. 6 Write Short Notes (Any two out of three)	16		

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

M.Com. -I Semester- I

DSC-2: Discipline Specific Course Managerial Economics

COURSE OUTCOMES:

- 1. Understand the variables and components of Managerial Economics.
- 2. Study the applications of demand analysis and concepts relate consumer behaviour.
- 3.Get awareness regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.
- 4. Understand the business cycle phenomenon and inflation for business decision making.

		4 credits
	Introduction to Managerial Economics	
<u>UNIT – 1</u>	Meaning, Nature, Scope and Importance	15 Hrs.
	Economic Theory and Managerial Theory	
	Role and Responsibilities of manager – managerial	
	Economics and Decision making	
	Techniques or methods of managerial Economics	
	Demand Analysis and Consumer Behavior	
<u>UNIT – 2</u>	Demand Function Concept and Types of Elasticity of	15 Hrs.
	Demand	
	Measurement of Price Elasticity of Demand – Applications	
	of Elasticity of Demand in Managerial Decision	
	Demand Forecasting: Meaning and Methods	
	Indifference Curve – Meaning, properties and Consumers	
	equilibrium Revealed preference theory	
	Theory of Productions, Price Determination and Pricing	
<u>UNIT – 3</u>	<u>Practices</u>	15 Hrs.
	Productions function: Short run, Long run and Cob- Douglas	
	-Break Even Analysis	
	Price Discrimination – Dumping	
	Price and Output Determination Under Monopolistic	
	competition and Oligopoly, - Price leadership kinked	
	demand curve price rigidity.	
	Pricing Practices: Cost Plus, Multiple and Transfer	
_	Business Cycles and Inflation	
<u>UNIT – 4</u>	Meaning, Phases of Business Cycles	15 Hrs.
	Theories of Business Cycles. Cob-Web, Hicks	
	Theories of Inflation: Friedman theory mark-up theory, by	
	Ackley and Bottleneck theory by Eckstim.	
	The Philips curve – The Relation between Unemployment	
	and Inflation.	

References -

- 1. Branson, William H. macroeconomic theory and Policy. Harper Collins India Pvt. Ltd.
- 2. Oliver J. Blanchanrd, Macroeconomics, Pearson Education
- 3. G.S.Gupta, Macroeconomics: theory and Applications, MacGraw-Hill Education
- 4. Shapiro, Macroeconomic Analysis
- 5. Paul A samuelson, William D Nordhaus, and Sudip chaudhuri, Macroeconomic, Mc Graw-Hill Education
- 6. Mithani D.M. Money, Banking, International Trade and Public finance,
- 7. Vaish M.C. Monetary Theory
- 8. Agarwal H.S. Principles of Economics
- 9. Haberler, Theory of International trade
- 10. K.K > Dewett. Monetary theory
- 11. H.L.Ahuja, Macro Economics: Theory and Policy
- 12. Jhingan M.L. Macro Economic Theory
- 13. Gupta S.b. Monetery Economics
- 14. D.N. Dwivedi, Managerial Economics.
- 15. H. C. Ahuja Modern Micro Economics.

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

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 hours	
Instructions: 1) Que. 1 and 2 are compulsory		
2) Attempt any three questions form Que. No 3	l .	
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	

			14
	Shivaji University I Syllabus in accordance v Introduced from Academic M.ComI Seme	vith NEP- 2020 c Year 2022-23	
	DSE-A-1: Discipline Sp		
	Advanced Accoun		
Course Outcomes	 Understanding concept implication of AS-1 and Familiarity with preparation of holding company and Understanding of preparations of preparations of preparations. 	I AS-2 ring final accounts of sen the consolidated finance of its subsidiaries. Paration of financial states	rvice industries.
Expected Skills Impartation (Throughtheory and Practical)	Identifying accounting inventories. Preparation of account 3. Preparation of consolid companies. Application of account	policies and making values of hotels and hospitals dated financial statemen	ts of group of
Marks: 80			Total 60 Hours
Syllabus Content:	1		4 Credits
Unit 1: a) Theory	Introduction to Accounting S (a) Meaning, Objectives and Standard, Introduction to between GAAPs and IFRSs, (b) Disclosure of Accounting Valuation of Inventories (AS-2)	Need of Accounting IFRSs, Distinction g Policies (AS-1) and	
b) Practical	(1) Visit Chartered Accountant's Office and discus 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 Indus (a) Accounting of Hotel: Nature Sources of Revenue and Hotel of Hotel, Visitors' ledgers Final Accounts (b) Accounting of Hospital Introduction, Incomes and Example 2015 and Revenue, OPD and IPD 1015.	ure of Hotel business, eads of Expenditures and Preparation of itals: Introduction, expenditure, Capital	15 Hours

		15
b) Practical	(1) Visit to any Hotel and arrange discussion	
	with hotel'smanager regarding hotel's	
	accounting process	
	(2) Visit to any Hospital and arrange discussion with	
	hospitalmanager regarding hospital's accounting	
	process	
Unit 3: a) Theory	Accounting for Holding Company: Group Accounts	15 Hours
	up totwo subsidiaries-AS-21	

b) Practical	(1) Collect consolidated financial statements	
	from the website of any group of companies	
	and arrange groupdiscussion on it.	
	(2) If possible, visit the holding company of any	
	group andtry to understand consolidation	
	process of financial statements.	
Unit 4: a) Theory	Accounting of Insurance Companies: General	15 Hours
	and Life Insurance, Introduction, Accounting	
	forms, Financial Statements with schedules,	
	IRDA Regulations related tofinancial	
	statements of insurance companies.	
b) Practical	(1) Download financial statements of insurance	
	company and discuss on them in the classroom.	
	(2) Arrange visit to insurance company branch	
	office toknow their accounting process	
Note:	Questions on theory as well as problems should be	
	asked inuniversity examinations on each unit.	

Reference Books:

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.
- 6) Shukla M. C.; Grewal T.S. and Gupta S.C. Advanced Accounts; S.Chand and Co. New Delhi.

- 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.
- 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.

Suggested Additional Readings: (if web source then provide url)

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

Suggested Research Journal:

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

Existing Title of the Paper	Revised Title of the Paper
Advanced Accountancy Paper I	Advanced Accountancy Paper I

Shivaji University, Kolhapur		
Nature of Question Paper for M.Com. (CBCS)		
Marks: 80 Duration: 3 hour		
Instructions:		
1. Question number 1, 2 and 3 are comput	lsory	
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)		

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

M.Com. -I Semester- I

DSE-A-2: Discipline Specific Elective Advanced Accountancy-II (Auditing)

Course Outcomes:

After Studying this course, students shall be able to:

- 1. Understand the basic concepts and objectives of audit
- 2. Gain working knowledge of generally accepted auditing procedures
- 3. Identify the skills and techniques of conducting audit of various entities

4. Know the recent trends in practice of audit	4 Credits
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4.	Know the recent trends in practice of audit	4 Credits
Unit	Contents:	No.
		Hours
I	Basic Concepts of Audit:	15
	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	
	Practica l: Group discussion on 'True and Fair View' and 'Independence of Auditor'	
II	Dividend and Divisible Profit:	15
	Concept of Dividend, Methods of Payment of Dividend,	
	Financial, Legal and Policy Considerations in Dividend Decision	
	Practical: Review dividend policy of any company on the basis of	
	its annualreport	
III	Types of Audit and Audit of Various Entities	15
	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 Computerized Accounting	
	Practical: Visit any company or educational institute and	
	understand theprocess of conducting an audit.	
IV	Auditing and Assurance Standards	15
	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	
	Practical : Write an assignment on any one of the AAS with	
	reference to itsimportance in audit.	

Existing Title of the Paper	Revised Title of the Paper
Advanced Accountancy Paper I I	Advanced Accountancy Paper II
(Auditing)	(Auditing)

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 compu	lsory		
2. Attempt any two questions from questi	on 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)		

Reference Books:

- 1. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr.Sundarbhau, S.Chand Publications
- 2. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
- 3. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA AaratiLahoti, 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

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

M.Com. -I Semester- I

DSE-B-1: Discipline Specific Elective Advanced Costing –I (Introduction to Cost Accounting)

Course Outcomes:

After studying this course, students shall be able to:

- 1. Understand the basic concepts of cost accounting
- 2. Classify the costs and apply the same for cost determination
- 1. Apply the cost accounting principles in cost accounting of materials
- 2. Know the application of cost accounting in calculation of labour cost and overheads

Unit	Contents:	No. of Hours
I	Introduction to Cost Accounting:	15
	Concepts of Cost, Value, Price, Sale, Profit, Cost Accounting,	
	Costing, CostAccountancy	
	Objectives of Cost Accounting, Difference between Financial and Cost Accounting	
	Practical: Group discussion on various concepts related to cost	
	and cost accounting	
II	Cost Classification and Preparation of Cost Sheet	15
	Classification of Cost on various bases, Preparation of Cost Sheet	
	and Quotation	
	Practical : Visit any manufacturing unit and prepare cost sheet	
III	Cost Accounting of Material	15
	Methods of Pricing of Issue of Material (FIFO, LIFO, Simple	
	Average, Weighted Average), Determination of various stock	
	levels and EOQ	
	Practical: Write an assignment on stock levels and its impact on	
	management of inventory.	
IV	Cost Accounting of Laboure and Overheads	15
	Methods of Remuneration, Piece Rate and Time Rate System,	
	Taylor's Differential Piece Rate System, Halsey Premium Plan,	
	Rowan Plan, Merrick's Multiple Piece RateSystem	
	Overheads: Allocation, Apportionment, Reapportionment,	
	Absorption Rate Practical : Visit any organization and understand its method of remuneration	

Existing Title of the Paper	Revised Title of the Paper
Advanced Costing Paper I	Advanced Costing Paper I

hivaji University, Kolhapur			
Nature of Question Paper for M.Com. (CBCS)			
Marks: 80	Duration: 3 hours.		
Instructions:			
1. Question number 1, 2 and 3 are comput	lsory		
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)		

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

M.Com. -I Semester- I

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

Course Outcomes:

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

- 1. Identify the methods of cost accounting and its practical application
- 2. Understand the different methods of cost accounting applied in various entities
- 3. Demonstrate the determination of cost in various types of organizations
- 4. Apply cost accounting methods for determining selling price or identifying loss/profit

Credits:4

Unit	Contents:	No. of Hours
I	Job and Batch Costing: Features and Objectives of Job Costing, Preparation of Job Cost SheetFeatures and procedure of Batch Costing, Economic Batch Quantity Practical: Visit any manufacturing concern and prepare job/batch cost sheet	15
II	Contract Costing: Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and Deescalation Clause, Preparation of Contract Accounts Practical: Visit any Construction site/office and prepare contract account for one year.	15
III	Process Costing: 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 Practical: Visit any manufacturing unit where process costing is applicable and prepare process accounts	15
IV	Operating Costing (Service Costing) 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 Practical: Visit a service enterprise and determine cost of service	15

Equivalence of the paper			
Existing Title of the Paper Revised Title of the Paper			
Advanced Costing Paper II	Advanced Costing Paper II		
Shivaji Univ	ersity, Kolhapur		
Nature of Question Pa	per for M.Com. (CBCS)		
Marks: 80 Duration: 3 hours.			
Instructions:			
1. Question number 1, 2 and 3 are co	mpulsory		
2. Attempt any two questions from qu	uestion 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	1 (16)		
Q.5 Long answer question/practical problem	n (16)		
Q. 6. a. Short answer question/ problem	(8)		
b. Short answer question/ Problem	(8)		

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

M.Com. -I Semester- I

DSE-C-1: Discipline Specific Elective DSE-C-I: Taxation- I (Income-Tax)

Course Outcomes:

After studying this course, the students should be able to:

- 1. Understand the basic concepts of income-tax
- 2. Get insight about exemptions and deductions
- 3. Understand the clubbing and set-off provisions of income-tax
- 4. Compute taxable income of individual and HUF

Credits:4

		Creatts :4
Unit	Contents:	No.
		of
		Hours
I	Basic Concepts:	15
	Definitions under Income-Tax Act, Residential Status, Scope of	
	Income, Exemptions, Heads of Income	
	Practical : Prepare the power point presentation on examples of	
	residential status, scope of income and heads of income	
II	Taxability of Individual and HUF:	15
	Computation of taxable income and tax liability in respect of	
	individuals and HUF, Deductions under chapter VI A	
	Practical : Visit any household and compute the taxable income	
	and tax liability of an individual or HUF	
III	Taxability of Firm and Company	15
	Provisions applicable to compute the taxable income of	
	partnership firms and companies, Computation of taxable	
	income and tax liability of firm as well ascompany.	
	Practical: Visit the office of a firm/ company/ tax	
	consultant and compute the taxable income and tax liability	
	of a Firm or a Company	
IV	Clubbing and Set-off:	15
	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	
	Practical:	
	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	

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Shivaji University, Kolhapur			
Nature of Question Paper for 1	Nature of Question Paper for M.Com. (CBCS)		
Marks: 80	Duration: 3 hours.		
Instructions:			
1. Question number 1, 2 and 3 are compu	lsory		
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)		

Existing Title of the Paper	Revised Title of the Paper
Taxation Paper I	Taxation Paper I

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23 M.Com. -I Semester- I

DSE-C-II: Discipline Specific Elective Taxation – II (Income Tax)

Course Outcomes:

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

- 1. Understand the procedure of filing of income tax returns
- 2. Get insight about appeals, revision, search, survey and rectification
- 3. Understand the provisions of TDS and TCS
- 4. Calculate relief under section 89(1)

Credits:4

		Credits:4
Unit	Contents:	No. of
		Hours
Ι	Returns and Assessment	15
	Forms of income-tax returns, Filing of income-tax returns,	
	online filing of returns, online payment of taxes, Assessment by	
	the Income-Tax Authorities	
	Practical : Visit the website of the Income-Tax Department and	
	understand the procedure of online filing of return of income-tax	
	(www.incometaxindiaefiling.gov.in)	
II	Appeals, Revision:	15
	Provisions relating to appeals, revision, rectification of mistakes,	
	Powers and Duties of authorities regarding appeals and revisions,	
	Types of assessment	
	Practical : Prepare power point presentation on various types of	
	appeals	
III	TDS and TCS	15
	Tax Deduction and Tax Collection at Source, Provisions	
	relating to TDS and TCS, Procedure of filing of return of TDS	
	Practical: Visit the website of the Income-Tax Department and	
	understand the procedure of filing of TDS returns	
TT 7	(www.incometaxindiaefiling.gov.in)	1.5
IV	Tax Audit, Search, Survey and Relief	15
	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 Provided Visit office of any Chartened Accountant and	
	Practical: 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	

Existing Title of the Paper	Revised Title of the Paper
Taxation Paper II	Taxation Paper II

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 compu	lsory	
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)	

Shivaji University, Kolhapur Syllabus in accordance with NEP – 2020

Introduced from Academic Year 2022-23

M.Com. Part-I; SEM-I

DSE-D-I Discipline Specific Elective Advanced Banking and Financial System (Paper-I) (Law and Practice of Banking in India)

Course Outcomes:

- 1. Explain Regulatory Framework for Banking in India
- 2. Understand the Legal Aspects of Banking Operations
- 3. Apply the knowledge of legal provisions for banking business practices
- 4. Understand different provisions under cyber Laws

Expected Skills Impartation

- 1. Ability to apply legal provisions in banking business
- 2. Ability to understand the legal applications in banking sector
- 3. Ability to conduct proper banking activities as per legal provisions

Marks:	Marks: 100 Total Lectures of Teaching: 60 Credits: 4		Credits: 4	
Unit-	Regulatory Framework	for Banking in India		
1:	RBI Act 1934 & Amen	dments		12
1;	Banking Regulation Ac	t 1949 & Amendments		12
	Indian Coinage Act, 20	11		Lectures
		k of India -Note Refund Rules, 2009	& Further	
	(Amendmen	,		
Unit-	Legal Aspects of Banking	- ·		
2:		nce Act–1891- ImportantProvisions		
		l Settlement Systems Act, 2007- Imp	ortant	18
	Provisions	1001.0		.
		nstruments Act 1881 & Amendments		Lectures
		of Money Laundering Act, 2002 & Bating	ankers	
	Responsibili	ties		
Unit-	Laws Related to Banking			
3:	The Credit Information	Companies (Regulation) Act, 2005		
3:	Foreign Exchange Man	agement Act, 1999		13
		orms on Income Recognition, Asset		Lectures
	Classification and Provisioning		Lectures	
	Revised Guidelines in Lead Bank Scheme - DCC, LDM,			
	SLBC, PLP			
Unit-	Cyber Laws and Financi			
4:	Meaning and Types of Fina			
		Technology Act, 2000: Authorities, I	Powers,	17
	Offences and Penalties		т ,	
	-	ections of Indian Penal Code, 1860 (I	rc) and	Lectures
	Cyber Crime		Cooperative	
	Cyber Security Framework for Primary (Urban) Cooperative Banks (UCBs)			
	Danks (UCB	8)		

References:

- 1. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company, Nagpur
- 2. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
- 3. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).
- 4. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, 2003).
- 5. Foreign Exchange Management Act, 1999
- 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. Lead Bank Scheme (2021) https://rbi.org.in/Scripts/BS ViewMasCirculardetails.aspx?id=12064
- 10. Payment and Settlement Systems Act, 2007 https://rbi.org.in/scripts/FS_FAQs.aspx?Id=73&fn=9
- 11. The Credit Information Companies (Regulation) Act, 2005

Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper
	Advanced Banking and Financial System
Paper I	Paper I

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 compul	sory		
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)			

Shivaji University, Kolhapur

Syllabus in accordance with NEP - 2020

Introduced from Academic Year 2022-23

M.Com. Part-I; SEM-I

DSE-D-II Discipline Specific Elective Advanced Banking and Financial System (Paper-II) (Bank Management)

Course Outcomes:

Marks: 100

- 1. Understand bank management system and practices
- 2. Understand the nature of Bank Management
- 3. Get aware about recent technologies required for efficient Banking and Marketing.

Total Lectures of Teaching: 60

Credits: 4

4. 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

1110111111	100	Total Lectures of Teaching.	Citatio.	
Unit-	Administrative Structure			
1:	Administrative Structure of Commercial Bank- Committees and			
1.	Departments			18
	Administrative Structure	e of Cooperative Bank –Committees	and	10
	Authorities			Lectures
	Structure and Role of Tr	reasury and Loan Recovery Departm	ent ofthe	
	Bank			
	Duties and Respons	ibilities of CEO of the Bank		
Unit-	Bank Branch Manageme	nt		
2:	Structure and Staffing P	attern of the Bank Branch		12
2 ;	Control on Cash, Strong	room and Lockers		12
	Role and Responsibilitie	es of Branch Manager		Lectures
	Importance and Techniques of Customer Relationship Managementat			
	branch			
Unit-	Bank Management Pract			
3:	Allocation of duties and monitoring and Branch office		15	
3.	Target allocation and Plann	ing – Deposit and Loans		13
	Sources of Deposits - Factors influencing the mobilization of		Lectures	
	deposits			
		- Importance, Process and its compliance	ance	
Unit-	Bank Administration			
4:		tors of Public, Private and Cooperati		
7.	_ -	de of Conduct for Board of Directors	;	15
	Bank Audit –Internal A	udit System, Statutory Audit and its		13
	Importance		Lectures	
		gement in the Banks - Recruitment,	Γraining	
	and Promotions			

References:

- 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,

Existing Title of the Paper	Revised Title of the Paper
Advanced Banking and Financial System	Advanced Banking and Financial System
Paper II	Paper II

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

Shivaji University, Kolhapur Syllabus in accordance with NEP – 2020

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE E-I Discipline Specific Elective Business Administration- Paper-I Introduction to Business Administration

Marks: 100 Lectures: 60 Credits: 04

Course Outcome:

- 1. Understand the meaning and concept to business administration.
- 2. Understand analysis of business environment.
- 3. Get acquaint with concept of LPG and current scenario of business in India.
- 4. Get aware about businesses thick and corporate culture.

Units	Name of the unit	No. of Hourss
Unit-I Practica	A) Business Administration: 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) Administration:- Concept, definitions, features C) Business Administration:- Concept, definitions, features, and importance of business administration Visit business organization and get information about	15
l:	business administration and Prepare report on it. Business Environment:-	
Unit-II	Concept, Macroand Microelements. Environment Analysi s-Process-spotanalysis, Industry analysis, Situation analysis, SWOC analysis.	15
Practica l	Visit and make environmental analysis of any business Organization and present seminar onitinthe classroom	
Unit-III	Government and Business:- Changing role of Government in business, Public Private and Joint Sector. Social Responsibility of Business, Business and society, Liberalization, Privatization and Globalization Business. Social Audit- Nature, Evolution, status In India. Make a social audit of any business organization in	15
Practica l	your area and prepare social audit report.	
Unit-IV	Business Ethics:- Conceptanddefinitions,nature,sources,Ethicaldilemma s,ManagingEthicaldilemma,CorporateCultureandethic s,methodstoimproveethicaldecisions,factorsthat Raise ethical Standard, Code of Ethics.	15

Practica l	Visit to any business organization and get the information about business ethics followed by the organization and present seminar on it.
Reference	Poolta
· ·	potz Weiandrich, Essentials of Management, Mc Graw
	l International,
2) Ka	zmi, Business Policy, Tata Mc Graw Hill,
3) Tri	pathi Reddy Principles of Management, Tata Mc Graw
Hil	l,
4) Fra	ncis Cherunilam, Business Environment, Himalaya
Pul	olishing House.
5) Bal	subramanian, Corporate Governance.
6) Asv	wathappa K. Legal Environment of
Bus	siness, Himalaya Publishing House.
7) Tri	vedi M.L. Government and Business, Bombay
Mu	ltitech.
8) An	archand D., Government and Business, Tata Mc Graw
Hil	1
	leek William F., Strategic Management and Business icy, Mc Graw Hill.

Existing Title of the Paper	Revised Title of the Paper
Business Administration Paper I	Business Administration Paper I

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 compuls	sory	
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)	

Shivaji University, Kolhapur Syllabus in accordance with NEP - 2020

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE E-II Discipline Specific Elective Business Administration- Paper-II

Functional Areas of Management: Marketing and Finance

Marks: 100 Lectures: 60 Credits: 04

Course Outcome:

- 1. Get aware about conductting the interview of HR Manager;
- 2. Prepare mini project report;

 A cquire and develop the thinking power and project preparation skills

3. Acquire and develop the thinking power and project preparation skills				
Unit	Syllabus	No. of Hours		
1.	HUMAN RESOURCEMANAGEMENT(HRM): Meaning and Definition Difference between Personnel Management and Human Resource Management Objectives of HRM Scope and Functions OF HRM Evolution and Development of HRM Environment of HRM: Internal and External PRACTICAL: 1. Visit to Human Resource Department of near by industrial unit and preparea visit report on that department. Prepare Mini Project on HRM of the Industry.	15		
2.	RECENTTRENDSINHUMAN RESOURCE MANAGEMENT A. MANAGING HUMAN RESOURCESIN VIRTUALORGANIZATION(VO) Meaning, Features and Types of VOs Difference between Traditional and Virtual Organization HRM in VOs B. HUMAN RESOURCE INFORMATION SYSTEM(HRIS) Concept and need for HRIS Advantages and Uses of HRIS Designing of HRIS PRACTICAL: From the internet download the articles, research articles, newspaper reports on virtual organization. Study the scenario of virtual organization focusing on human resource. Prepare a review report and submit.	15		
3.	OPERATIONMANAGEMENT(OM) Concept and Scope Objectives of OM Role of Operational Management in Organization Differences and Similarities between Goods and Services Typical Decision Areas within OM Trends encouraging focus on Operations Material Handling Principles of Material Handling Equipment's used in Material Handling PRACTICAL: 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 are port and	15		

	submit.			
4.	RECENT TRENDS IN OPERATIONS MANAGEMENT			
	CAD (Computer Aided Design) CAM (Computer Aided Manufacturing)			
	Robotics			
	Automation			
	Flexible Manufacturing System Just In Time Manufacturing	15		
	Lean Manufacturing			
	Factor saffecting Technology Change			
	PRACTICAL: from the website download the articles and news			
	appeared in the newspaper regarding recent trends in			
	operations management. Prepare are view report. Mention in			
	the report which units are applying These concepts.			
	Reference Books:			
	1. S.SKhanna: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 Managemen			
	Integrated Approach, CAMBRIDGE University Press.			
	5. D'Cenzo Robinson: Human Resource Management			

Existing Title of the Paper	Revised Title of the Paper
Business Administration Paper II	Business Administration Paper II

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)			

Introduced from Academic Year 2022-23

M.Com-I(Semester-I)

DSE F-I Discipline Specific Elective Insurance Paper – I

(Fundamentals of Insurance)

Marks: 100 Lectures: 60 Credits: 04

Course Outcomes:

- 1. Understand the risk management.
- 2. Study the insurance procedure.
- 3. Understand the insurance contract.
- 4. Know the insurance market.

Unit No. 1	Risk Management:	15 Hours	
	Concept of Risk, Uncertainty, Perils and Hazards, Definition of Risk		
	- classification of risk- Personal, Property & Liability Risk, Insurance		
	and Risk Management Technique-Risk sharing and Risk Transfer,		
	Risk prevention & avoidance.		
Unit No. 2	Insurance:	15 Hours	
	Meaning, definition, nature, evolution of insurance, Types of		
	Insurance, Importance of Insurance, Insurance as a social security		
	tool, Role of Insurance in economic growth.		
Unit No. 3	No. 3 Principles of Insurance & Insurance Contract:		
	Primary principles- principle of co-operation, Theory of probability,		
	Utmost good faith, Insurable Interest, Indemnity. Secondary		
	Principles- Principle of Subrogation, Mitigation of loss, Principle of		
	Contribution, Principle of Casua Proxima. Insurance Contract-		
	Meaning, nature, essentials of Insurance Contract, Types of Insurance		
	contract, Insurance & wagering contract.		
Unit No. 4	Insurance Marketing:	15 Hours	
	Concept & Features of Insurance Marketing, Users of insurance		
	services, behavioral aspects of insurance marketing, Distribution		
	Channels – Marketing intermediaries, Financial Institutions and		
	Direct Response, National Dimensions of distribution system in India,		
	Information Technology application in insurance marketing,		
	Insurance marketing in Indian Environment, Developing and		
	Maintaining Marketing Programme in India.		

References-

- 1- M. N. Mishra- Insurance Principles and Practices –S. Chand & Company, New Delhi.
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Of Indi Act, 19564- Insurance Act- 1938
- 5- M. Arif Khan Theory and Practice of Insurance Educational Book House, Aligrah.

- 6- S. Balachandran- Life Insurance Insurance Institute of India, Mumbai.
- 7- G. S. Panda- Principles and Practices of Insurances, Kalyani Publishers, Ludhiyana.
- 8- Kothari & Bahal- Principles and Practices of Insurance, Sahitya Bhavan, Agra
- 9- Dr. Inderjit Singh, Katyal, Sanjay Arora- Insurance Principles & Practices, Kalyani Publishers, Ludhiyana.
- 10- K. C. Mishra & C. S. Kumar- Life Insurance Principle & Practice- Cengage Learning India Pvt. Ltd. Delhi

Existing Title of the Paper	Revised Title of the Paper
Insurance Paper I	Insurance Paper I

Shivaji University, K	Colhapur	
Nature of Question Paper for M.Com. (CBCS)		
Marks:	80 Duration: 3 hours.	
Instructions:		
1. Question number 1, 2 and 3 are compu	lsory	
2. Attempt any two questions from questi	on 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)	

Introduced from Academic Year 2022-23

M.Com-I(Semester–I)

DSE F-II Discipline Specific Elective Insurance Paper – II

Fundamentals of Insurance - II

Marks: 100 Lectures: 60 Credits: 04

Course Outcomes:

- 1. Understand the legislative framework.
- 2. Know the IRDA.
- 3. Know the insurance business in India.
- 4. Know the insurance business: current scenario and future.

Unit No. 1	Insurance Legislative Framework:	15 Hours
CIII 1 10. 1	Insurance Act 1938, Life Insurance Corporation of India Act-	
	•	
	1956, General Insurance Business Nationalization Act,1972-	
	(Only Salient Features)	
Unit No. 2	Insurance Regulatory and Development Authority Act,1999	15 Hours
	(IRDA): Definition, Establishment, Composition of Authority,	
	Powers, Functions& Duties of IRDA. Ombudsman.	
Unit No. 3	Other Legislations Applicable to Insurance Business in India:	
	Motor Vehicles Act 1988, Marine Insurance Act 1963, Consumer	
	Protection Act 1986, Public Liability Insurance Act 1991, Foreign	
	Exchange Regulation Act 1973 (Important provisions applicable	
	to Insurance Business).	
Unit No. 4	Insurance Business Current Scenario & Future: Privatization,	
	Foreign Direct Investment in India, Status of Indian Insurance	
	Industry in the context of International Insurance Market,	
	Challenges & Future of Insurance Business in India.	

References-

- 1- M. N. Mishra- Insurance Principles and Practices –S. Chand & Company, New Delhi.
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Of India Act, 1956
- 4- Insurance Act- 1938
- 5- M. Arif Khan Theory and Practice of Insurance Educational Book House, Aligrah.
- 6- S. Balachandran- Life Insurance Insurance Institute of India, Mumbai.
- 7- G. S. Panda- Principles and Practices of Insurances, Kalyani Publishers, Ludhiyana.
- 8- Kothari & Bahal- Principles and Practices of Insurance, Sahitya Bhavan, Agra
- 9- Dr. Inderjit Singh, Katyal, Sanjay Arora- Insurance Principles & Practices, Kalyani Publishers, Ludhiyana.
- 10- K. C. Mishra & C. S. Kumar- Life Insurance Principle & Practice- Cengage Learning India Pvt. Ltd. Delhi

Existing Title of the Paper	Revised Title of the Paper
Insurance Paper II	Insurance Paper II

Shivaji University, K	olhapur
Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compul	sory
2. Attempt any two questions from question	on 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)

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE G-I Discipline Specific Elective Advanced Statistics- Paper-I 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.

Credits: 4

Unit-1	1 Determinants and Systems of Linear Equations	
	i. Definition of determinant, Evaluation of determinants of order 2 and 3.	15Hrs.
	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	
	i. Definition, Difference between matrix and determinant, Types of matrices.	15Hrs.
	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	15Hrs.
	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	
	i. Integration as an anti-derivative process.	15Hrs.
	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.

Existing Title of the Paper	Revised Title of the Paper
Advanced Statistics Paper I	Advanced Statistics Paper I

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 compul	lsory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE G-II Discipline Specific Elective Advanced Statistics Paper II 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.

Credits: 4

Unit-1	Introduction to Operations Research	15Hrs.
	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	15Hrs.
	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	15Hrs.
	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	15Hrs.
	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.

Existing Title of the Paper	Revised Title of the Paper
Advanced Statistics Paper II	Advanced Statistics Paper II

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 compul	sory	
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)	

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE H-I Discipline Specific Elective Co-operation and Rural Development Paper I Principles of Co-operation

Credits: 4

COURSE OUTCOMES:

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

UNIT -1	Introduction to Co-operation	15Hrs.
	Meaning, Origin and Development and Structure of Co-operation	
	Principles of Cooperation	
	Problems of Cooperative Societies in India	
	Role of Co-operation in Economic Development.	
UNIT -2	Co-operative movement in India	15Hrs.
	Origin and Development of Co-operative Movement Before 1991	
	Co-operative Development after new economic policy 1991	
	Challenges and Remedies to strengthen the co-operative movement.	
	High Powered Committee Co-operatives 2009	
UNIT -3	Co-operative Legislation in India	15Hrs.
	Need and importance of Cooperative Laws in India	
	Role of State in Co-operative Development	
	Maharashtra Co-operative Act. 1960 Recent Amendments	
	Co-operative Amendment Act 2013	
UNIT -4	Co-operative Institutions in India	15Hrs.
	National Bank for Agriculture and Rural Development	
	National Co- operative Development Corporation	
	Agriculture Co-operative Marketing Federation	
	National Co-operative Union of India	

References

- 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, SanityaBhawan, 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

Existing Title of the Paper	Revised Title of the Paper
Co-operation and Rural Development	Co-operation and Rural Development
Paper I	Paper I

Shivaji University, Kolhapur		
Nature of Question Paper for M.Com. (CBCS)		
Marks: 80 Duration: 3 hours		
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Instructions:		
1. Question number 1, 2 and 3 are compu		
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)	

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE H-II Discipline Specific Elective Co-operation and Rural Development Paper II Rural Economy of India

Credits: 4

COURSE OUTCOMES:

- 1. Understand the features and problems of rural economy and will be able to find out the solutions to these problems.
- 2. Get equipped with proper knowledge, abilities and skills of cooperative credit system
- 3. Learn the functions and mechanism of rural cooperative financial and agro based institutions.
- 4. Be informed with the infrastructural potential for development in rural economy.

UNIT -1	Rural Development in India.	15
	Nature, features of Rural Economy & Principles of Rural Economic	Hrs.
	Development	
	Problems of Rural Economy- Rural Natural Resources and Sustainable	
	Development	
	Women Empowerment through Cooperatives	
	Government Policy towards rural development.	
UNIT -2	Credit Co-operatives and Rural Economy	15
	Credit Co-operatives in India.	Hrs
	Short term Agricultural Co-operatives	
	Long term Agricultural Co-operatives.	
	Khurso and Baidynathan Committee Recommendations.	
UNIT -3	Agriculture Co-operatives and Rural Development	15
	Functions and Problems of Agriculture Co-operatives.	Hrs
	Co –Operative Marketing.	
	Co-operative Farming.	
	Success Stories of Cooperatives (Amul, Gokul etc.)	
UNIT -4	Infrastructure in Rural Economy	15
	Rural Health &Community Buildings (Hospitals, Schools, Community Halls	Hrs
	etc.)	
	Rural Electrification, Drinking Water, Sanitation, Drainage and Toliets	
	Rural Roads and Transport	
	Information and Communication Technology	

References -

- 1. Bedi R. D. "Theory History and Practice of Co-operation in Foreign Countries".
- 2. Dr. R.C. Dwidwdi (1997). "C-Operative Identity, Concept and Reality", M/S
- 3. Govt. of Maharashtra Co-operative Movement at Glance.
- 4. Hajela T. N. (2007). "Co-operation Principles Problems and Practice of Co-operation", New Delhi.
- 5. 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", SahityaBhavan Publications, Agra 55
- 8. Paramount Publishing House, New Delhi
- 9. Patil, J. F. & Patil, V. S., "Problems and Prospects of Co-operative Movement", Publications, New Delhi, (2005)

10.Ramkishan.Y (2003), "Management of Cooperatives" Jaico Publishing House, Mumbai 11.Report of High Powered Committee on Cooperatives (2009)

Existing Title of the Paper	Revised Title of the Paper
Co-operation and Rural Development	Co-operation and Rural Development
Paper II	Paper II

Shivaji University, Kolhapur		
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Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE I-I Discipline Specific Elective MARKETING MANAGEMENT-Paper-I

Principles of Marketing

Marks: 100 Lectures: 60 Credits: 04

- 1. Know basic concepts like need, wants and demand along with marketing environment and marketing planning
- 2. Enable with market segmentation techniques.
- 3. Know various product related decisions like branding and packaging.
- 4. Get acquainted with product launching and advertisement techniques.

Units	Name of the unit	No. of Hours
Unit 1	Basics of Marketing: 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 Practical -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.	15
Unit 2	Market segmentation – 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. Practical -Select any product and study its Segmentation, Targeting, Differentiation and Positioning. Submit a report.	15
Unit 3	Product & Pricing Strategy 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 Brand ing and packaging, advantages and disadvantages of branding and packaging, features and functions of packaging. Pricing decision – Pricing objectives, pricing methods, factors influencing pricing decision, setting the price, price determination policies. Practical -Online exercise: Visit any website of organization marketing its FMCG products and study the different elements related to products. Submit a report.	15

Unit 4	A. Marketing communication – 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.	15
	B. Distribution - Importance of channels of distribution, Alternative	
	channel of distribution, channel design decision and channel	
	management decision.	
	Practical -a. Select any organization and study its distribution system.	
	b] Select any newly launched product and design a promotional	
	campaign and present it in the class.	
	Reference Books:	
	1. Marketing Management – a south Asian perspective: Kotler	
	Phillip, Keller Kevin Lane, Koshy Abraham and Jha	
	Mithileshwar, Pearson.	
	2. Marketing Management – Ramswamy V. S., Namakumari S.,	
	Macmillion Publishers India Ltd.	
	3. Marketing Management – Rajan Saxena, Tata McGraw Hill	
	4. Marketing Management: Text and Cases – Tapan Panda, Excel	
	Books	
	5. Marketing – Etzel, Walker B., Stanton W., Pandit A., Tata	
	McGraw Hill	
	6. Marketing Management - Karunakarn K — Himalaya	
	Publication, New Delhi.	

Existing Title of the Paper	Revised Title of the Paper
Marketing Management Paper I	Marketing Management Paper I

Shivaji University, Kolhapur		
Nature of Question Paper for M.Com. (CBCS)		
Marks: 80 Duration: 3 hours		
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b. Short answer question/ Problem	(8)	

Introduced from Academic Year 2022-23 M.Com. I (Semester –I)

DSE I-II Discipline Specific Elective MARKETING MANAGEMENT-Paper-II

Consumer Behaviour

Marks: 100 Lectures: 60 Credits: 04

- 1. Reproduce the concepts of consumer behavior
- 2. Summarize the data behavior al data collected from samples.
- 3. Construct the data collection instrument
- 4. Be familiar with analyzing and concluding the data

Units	Nameoftheuni t	No. of Hours.
Unit 1	 a. Introduction to consumer Behavior – Diversity of consumer behavior – Concept and need for studying consumer behavior and marketing management, factor sinfluencing consumer buying behaviour, consumer buying process. b. Consumer Modeling:- The economic model – Learning model-psychoanalytic model – The sociological model- The Howard Sheth model of buying behavior— The Nicosia model-The Engel–Kollat-Black well Model. Practical-Take the interview of 10 chief wageearners 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 factor sinfluences the while taking buying decisions. How many people have in fluencies the buying decision. Write adetail edreportand submit. 	15

A) Perception, Meaning of perception-the perceptual process-Factor responsible for perceptual Distortion,. Learning —what is Learning?-component so relements of learning process. B) Personality- 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-Factors in volve din Attitude formation-Motivation-What is Motivation? Needs And goals-The Dynamic Characteristic of Motivation. Practical-Narrate your own experience regarding recent purchase of any high involvement product at your home or of your neighbor eror relative and understand the role played by individual determinants while making purchase decisions. While selecting the product, brand, model, distributor and the like. a. Influence of Social class—Definition and meaning of social stratification—factors responsible for social stratification—character is tiefeatures of social classes—Social in fluence on consumer behavior. b. Group Dynamics and Consumer Reference Groups—Definition And Meaning of Group-Reasons For formation of group—Types of Groups relevant to consumer behavior — Family life cycle-Interview the sample families nearby and ask chief wage earner regarding their buying preferences at different life cycles. Unit 4 Industrial \ Organizational Buying Behavior — Participants in Industrial marketing—Buying decisions involved in industrial buying process—Factors influencing industrial buying behavior—Stages of Industrial buying process. Practical -Visit industrial unit or service unit nearby vizibanks, 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	Unit 2	Individual Determinants of Consumer behavior-	
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industrial buying process- Factors influencing industrial buying behavior – Stages of Industrial buying process. Practical -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	Omt 4		
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prepare a report in a flow chart type with detailed description			
		below the chart and submit.	

Reference Books:

- 1. Consumer Behaviour Schiffman and Kanuk , Pearson Publication
- 2. Consumer Behaviour David L. Loudon and Albert J. Della Bitta. , Tata McGraw-Hill.
- 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).
- 4. Marketing Management- William Stanton.
- 5. Marketing Management- Philip Kotlar.

Existing Title of the Paper	Revised Title of the Paper
Marketing Management Paper II	Marketing Management Paper II

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 compul	sory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE J-I Discipline Specific Elective

SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT-Paper-I Principles of Entrepreneurship Management

Marks: 100 Lectures: 60 Credits: 04

Course Outcomes:

- 1. Get familiar with conceptual aspects of Entrepreneurship.
- 2. Get aware about entrepreneurship spirit among students

3. Preparae Entrepreneurial Development Programmes.

Unit	Contents	No of. Hrs.
Unit 1	Introduction to Entrepreneurship: Concept of Entrepreneurship, Enterprise and Entrepreneurship-Difference between Entrepreneur, Entrepreneur and Manager-Types of entrepreneurs, Functions of Entrepreneurs. Concept and characteristics of Net- preneurs. Entrepreneurial competencies. Practical: Visit any nearest or ganization & interview the Entrepreneur.	15
Unit 2	Entrepreneurship Theories and Process: 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, Cochoran's Theory, Leibenstein's Theory, Peter Drucker' sviewson Entrepreneurship Entre preneurship Process-Discovery, Developing a business plan, Resourcing, Managing Company and Harvesting. Practical: Find and Apply any one theory of Entrepreneurship to you rlocal business enterprise.	15
Unit 3	Entrepreneur ship Development Programmes (EDP): 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. Practical: Take survey of ED Pinnearest industriale state and check the out come of the Entrepreneurship development programme.	15

Unit	Institutional Support to Entrepreneurship:	15	
4	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 Organization		
	(TCO), Small Industrial Development Bank of India		
	(SIDBI), Maharashtra Centre for Entrepreneurship		
	Development (MCED), District Industrial Centre (DIC), their		
	organizational role and workings.		
	Practical: Visit any supporting institution and record its		
	functioning.		

Existing Title of the Paper	Revised Title of the Paper
Small Business and Entrepreneurship	Small Business and Entrepreneurship
Paper I	Paper I

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 compul	lsory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23 M.Com. I (Semester –I)

DSE J-II Discipline Specific Elective

SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT-Paper-II

Management of Small Business

Marks: 100 Lectures: 60 Credits: 04

- 1. Illustrate nature and function of family business and small enterprises.
- 2. Understand the Micro, Small and Medium Enterprises Development Act, 2006.
- 3. Be familiar with small enterprises location, ownership form and financial management.

Unit	Contents	No of. Hrs.
Unit	Family Business:	15
1	Meaning, types, Advantages and disadvantages Family	
	business in India. Challenges faced by family business,	
	Remedies for making family business more effective.	
	Practical: Visit nearest family business unit and enlist its problems and suggest remedies for its growth.	
Unit 2	Micro, Small and Medium Enterprises (MSME): Small Industry Policy in India-Main provisions of	15
	MSMED Act 2006. Small and medium enterprises in	
	Japan, China, South Korea.	
	Practical: Prepare a poster on Small Industry Policy in India.	
Unit	Location and Owner ship Issues:	15
3	Need, Importance, steps in enterprise location-Selection	
	of ownership pattern-Individual, Corporate and	
	Cooperative ownership – Legal issues involved	
	information of small enterprise.	
	Practical: Conduct field study for assessment of	
	Location and Ownership Pattern of your nearest small	
	business unit.	
Unit	Financial Management:	15
4	Financial plan, Sources off inance- owned finance, bank	
	finance and state finance. Working capital management in	
	small Ienterprises- Role of MUDR A bank. Financial problems of MSME.	
	Practical: Visi tnearest small lenter prise and fnd out its	
	financial problems.	

Existing Title of the Paper	Revised Title of the Paper
Small Business and Entrepreneurship	Small Business and Entrepreneurship
Paper II	Paper II

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 compul	sory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23 M.Com. I (Semester –I)

DSE K-I Discipline Specific Elective

SECRETARIALPRACTICE -Paper-I

Introduction to Secretarial Practice

Marks: 100 Lectures: 60 Credits: 04

- 1. Get aware about secretarial practice as a professional career.
- 2. Understand and familiarize the rights, duties and liabilities of company secretary.
- 3. Get aware to students about secretarial standards for good governance.

Unit	Course Contents	No. of Hrs.
Unit1	Secretary: Meaning & definition, Qualities of a good secretary, Importance of secretary, Need of secretary in commercial institutions, Types of secretary: 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	15
	before secretary. Practical: Visit the near by co-operative society/local body and enlist the Functions performed by its secretary	
Unit2	Company Secretary: 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 Practical: Visit the nearest company in your are a and enlist the duties And liabilities of its secretary	15
Unit3	Secretarial Standards: Concept, scope and advantages, Secretarial Standards prescribed by the Institute of Company Secretaries of India (ICSI), Compliance of secretary al standards for good governance, Ethics in secretarial profession Practical: Prepare a poster on secretary al standards prescribed by ICSI	15

Unit4	Company Secretary in Practice: Career prospects for company secretary, Provisions of Company Secretary Act,1980 relating to practicing company secretary, Institute of Company Secretaries of India regulations relating opracticing company secretary, Key components of company secretary in practice, Services rendered by company secretary inpractice: Professional Consultancy and Certification Services, Corporate Services and Management Consultancy Services Practical: Visit the office of practicing company secretary and enlist the Services rendered by him/her	15
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Existing Title of the Paper	Revised Title of the Paper
Secretarial Practice Paper I	Secretarial Practice Paper I

Shivaji University, K	olhapur	
Nature of Question Paper for M.Com. (CBCS)		
Marks: 80	Duration: 3 hours.	
Instructions:		
1. Question number 1, 2 and 3 are comput	lsory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23 M.Com. I (Semester –I)

DSE K-II Discipline Specific Elective

SECRETARIALPRACTICE -Paper-II Secretarial Correspondence

Marks: 100 Lectures: 60 Credits: 04

- 1. Understand the business correspondence and communication skill.
- 2. Prepare report writing and documents filing
- 3. Get aware of financial statements and its contents analysis.

Unit	Course Contents	No. of Hrs.
Unit1	Secretarial Correspondence: Meaning, Importance of Secretarial Correspondence, Business Correspondence: Characteristics of a good business letter, Layout of a business letter, Types of business letter, Internal & external correspondence, Corporate Correspondence: Correspondence with Registrar of Companies, Department of Company Affairs, Company Law Board and other Government agencies. Practical: Observe the correspondence of the nearest business unit and prepare the specimen of business letters.	15
Unit2	business unit And prepare the specimen of business letters Correspondence with Stake holders: Meaning and types of stake holders, Need & instances of correspondence with share holders, bankers, directors, employees, media & public, Structural elements of press release. Practical: Collect the press releases of companies and prepare a report on their structural elements	
Unit3	Computers & Communication: Role of Computers in Communication, Advantages of limitation on use of computers for communication, Business uses of computer communication, Internet, Intranet and Extranet: Concepts and features, Communication Networks: 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 in formation technologies in new millennium Practical: Prepare the concept map on LAN, MAN and WAN	15

	Preparation of Reports:			
	Meaning of Report, Characteristics of a good report, Precautions to be taken in report writing, Preparation of	15		
Unit4	Financial Statements, Auditors Report, Directors Report and Report on Corporate Governance, E-forms and online			
	filling of documents: Filling of annual accounts, compliance certificate and annual return Practical: Collect the financial statements, various reportsande-For msused by companies and analyze their contents			

Existing Title of the Paper	Revised Title of the Paper
Secretarial Practice Paper II	Secretarial Practice Paper II

Shivaji University, K	olhapur	
Nature of Question Paper for M.Com. (CBCS)		
Marks: 80	Duration: 3 hours.	
Instructions:		
1. Question number 1, 2 and 3 are comput	lsory	
2. Attempt any two questions from questi	on 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)	

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE L-I Discipline Specific Elective

Retail Management Paper I

Introduction to Retail Management

Credits: 4

1. Understand the concept Retailing	
2. Predict retail environment	
3. Interpret Indian and global retailing	
Introduction to Retail- Meaning and Definition,	15
Characteristics of retailing, Evolution of retailing in	Hours
India, Role and functions of retailer, Retailing	
principles, Reasons for retail growth, Retailing	
Environment	
Practical: Select any one organized retailer and	
study it sevolution and growth	
Formats in Retail – Theories of retail development,	15
Concept of life cycle in retail, Store based retail	Hours
formats, Non store based retail formats, Other	
emerging retail formats	
Practical: Study the different formats of retail	
organization sinyourregion.	
Economic Significance of Retailing - Economies of	15
scale, Economies of experience and scope, Retailing	Hours
Management Decision Process, Product Retailing vs.	
Service Retailing	
Practical: Select any retail organisation and study its	
retail environment	
Retail in India–Traditional business model sin	15
Indian retail, Size of retail in India, Drivers of retail	Hours
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.	
Practical: Study the grow thofany one global retailer.	
	2. Predict retail environment 3. Interpret Indian and global retailing Introduction to Retail— Meaning and Definition, Characteristics of retailing, Evolution of retailing in India, Role and functions of retailer, Retailing principles, Reasons for retail growth, Retailing Environment Practical: Select any one organized retailer and study it sevolution and growth Formats in Retail— Theories of retail development, Concept of life cycle in retail, Store based retail formats, Non store based retail formats, Other emerging retail formats Practical: Study the different formats of retail organization sinyourregion. Economic Significance of Retailing— Economies of scale, Economies of experience and scope, Retailing Management Decision Process, Product Retailing vs. Service Retailing Practical: Select any retail organisation and study its retail environment Retail in India—Traditional business model sin 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.

Reference Books	Swapna Pradhan–Retailing Management: Text and Cases, Tata Mc Graw Hill Education Pvt. Ltd.
	2. Harjit Singh–Retail Management: A Global Perspective, S. Chand and Company Ltd.
	3. Roger Cox, Paul Brittain–Retailing: An Introduction, Pearson Education Ltd.
	4. Gibsol G. Vedamani–(2017) 'Retail Management', Pearson Education Ltd.
	 5. Michael Levy & Others –(2008) 'Retailing Management', Tata McGraw Hill Education 6. Kuldeep Singh (2014)' Retail Management in New Dimension', Global Vision House
	7. Paresh kumar M. Thakor (2012) 'Commerce & Retail Management', Create speace Independent Publishing Platform

Existing Title of the Paper	Revised Title of the Paper
Retail Management Paper I	Retail Management Paper I

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 compul	sory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23 M.Com. I (Semester –I)

DSE L-I Discipline Specific Elective Retail Management Paper II Retail Store Management

Credits: 4

Credit	5:4	
1. Explain the Retail operations		
2. Asses the different element of store design		
3. Develop the private labels		
Retail Store Operations - Concept, Components of		
retail store operations, Management of retail outlet,	Hours	
5S's of retail operations, Role of store manager, Store		
maintenance, Store security		
Practical: Visit any one retail out let and study its store operations		
Store Design and Visual Merchandising – Principles	15	
of store design, Elements of store design, Visual	Hours	
Merchandising, Planning Merchandise assortment,		
Presenting merchandise		
Practical : Visit any retail store and study the irvisual		
merchandise.		
Merchandise Planning - Concept, types, process of	15	
merchandise planning, Merchandises ourcing, Retail		
pricing strategy, Concept and need of private label,		
Process of private label creation		
Practical : Study the different private labels offered by		
any one retailer		
Human resource management in retail-	15	
Significance of HRM inretail, HR functions in	Hours	
retailing, Creating organisation structures,		
Organisation structures in retail		
Practical: Analyse the job description of the vacancies		
in the retail or ganisations		
	1. Explain the Retail operations 2. Asses the different element of store design 3. Develop the private labels Retail Store Operations — Concept, Components of retail store operations, Management of retail outlet, 5S's of retail operations, Role of store manager, Store maintenance, Store security Practical: Visit any one retail out let and study its store operations Store Design and Visual Merchandising — Principles of store design, Elements of store design, Visual Merchandising, Planning Merchandise assortment, Presenting merchandise Practical: Visit any retail store and study the irvisual merchandise. Merchandise Planning — Concept, types, process of merchandise planning, Merchandises ourcing, Retail pricing strategy, Concept and need of private label, Process of private label creation Practical: Study the different private labels offered by any one retailer Human resource management in retail—Significance of HRM inretail, HR functions in retailing, Creating organisation structures, Organisation structures in retail Practical: Analyse the job description of the vacancies	

Reference Books	Swapna Pradhan–Retailing Management: Text and Cases, Tata McGraw Hill Education Pvt. Ltd.
	HarjitSingh–Retail Management: A Global Perspective, S. Chand and Company Ltd
	3. Ibsol G. Vedamani– (2017) 'Retail Management', Pearson Education
	4. Michael Levy & Others– (2008) 'Retailing Management', Tata Mc Graw Hill Education
	5. Kuldeep Singh (2014) 'Retail Management in New Dimension', Global Vision House
	6. Paresh kumar M. Thakor (2012) 'Commerce & Retail Management', Create speace Independent Publishing Platform

Existing Title of the Paper	Revised Title of the Paper
Retail Management Paper II	Retail Management Paper II

Shivaji University, K	olhapur	
Nature of Question Paper for M.Com. (CBCS)		
Marks: 80	Duration: 3 hours.	
Instructions:		
1. Question number 1, 2 and 3 are comput	lsory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE M-I Discipline Specific Elective International Business-Paper-I

Principles of International Business

Marks: 100 Lectures: 60 Credits: 04

- 1. Understand the elements of international business
- 2. Analyse the business environment and its relation with globalization.
- 3. Identify the theories of international trade and their applicability in present situation.
- 4. Know the international economic associations and role in international business.

Contents:	No. of
	Hours
Introduction to International Business:	15
Concept, Nature, Scope and Principles of International Business,	
Elements of International Business, Methods of entry in	
International Business, Impact of Global is ationon International	
Business	
Practical: Visit any business organization and study impact of	
global is ationonit	
International Business Environment:	15
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	
Practical : Visit any business organization and conduct its SWOT analysis	
Theories of International Trade:	15
Theories of International trade- mercantilism, Absolute advantage,	
Comparative advantage, Heckscher-Ohlin, Product life cycle	
theory and Porter's diamond model.	
Practical : Apply any one of the theories mentioned above on any one bussiness unit.	
	Introduction to International Business: Concept, Nature, Scope and Principles of International Business, Elements of International Business, Methods of entry in International Business, Impact of Global is ationon International Business Practical: Visit any business organization and study impact of global is ationonit International Business Environment: 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 Practical: Visit any business organization and conduct its SWOT analysis Theories of International Trade: Theories of International Trade: Theories of International trade- mercantilism, Absolute advantage, Comparative advantage, Heckscher-Ohlin, Product life cycle theory and Porter's diamond model. Practical: Apply any one of the theories mentioned above on any

IV	WTO, Economic Cooperation and Contemporary	15
	International Business: Organisation of WTO, Objective sand	
	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	
	Practica l: Write an assignment on any one of the associations	
	mentioned above in the development of International Business	

Existing Title of the Paper	Revised Title of the Paper
International Business Paper I	International Business Paper I

Shivaji University, I	Kolhapur
Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compu	ılsory
2. Attempt any two questions from quest	ion 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)

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE M-II Discipline Specific Elective International Business-Paper-II Practice of International Business

Marks: 100 Lectures: 60 Credits: 04

- 1. Know the various practices of international trade.
- 2. Analyse the EXIM policy with reference to export promotion.
- 3. Understand the documentation and processes in international business
- 4. Get an insight of financing and logistics management ininter national business

nit	Contents:	No. of
		Hours
I	EXIM Policy: EXIM Policy (2015-2020), Legal Framework, General Provisions regarding Importand Export, Export from India, Duty Exemption, Export Promotion, Export Oriented Units, Deemed	15
	Exports, Quality Complaints and Trade Disputes Practical: Write an assignment on India's EXIM Policy 2015- 2020 with reference to Export Promotion	
II	Documentation of Export and Import:	15
	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	
	Practical : Visit any business organisation engaged in	
	import/export business and take the interview of the concerned	
	person	
III	Financing of International Business:	15
	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 Developmennt;	
	Working Capital Management and Capital Budgeting of International Business, Global is ation and Financial	

	Deregulation	
	Practical: Prepare Poster Presentation on any one of the	
	International Financing Institution	
IV	International Supply Chainand Logistics Management:	15
	Supply Chain: Definition – scope and importance of supply	
	chain – supply chain driver sand 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. Practica l: Conduct Group Discussion on Supply Chain and Logistics Management	

Existing Title of the Paper	Revised Title of the Paper
International Business Paper II	International Business Paper II

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 comput	lsory	
2. Attempt any two questions from question	on 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)	

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE N-I Discipline Specific Elective E-Commerce Paper - I Introduction to E-Commerce

Marks: 100 Lectures: 60 Credits: 04

- 1. Get acquainted with the basic concepts of E-Commerce
- 2. Know the concept of internet and its role in E-Commerce
- 3. Uunderstand the application of portal sin E-Commerce
- 4. Know the E-Commerce infrastructure

Unit	Contents:	No. of
		Hours
I	E-Commerce:	15
	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	
	Practical : Prepare the power point presentation on 'Growth of E-Commerce in India	
II	Internet and E-Commerce:	15
111	Evolution of internet, Components of internet world, Internet	13
	domain, Server, Establishing connectivity, Constituents of	
	internet protocol, Types of internet providers, IP addressing,	
	Over view of TCP/IP, Significance of internet in E-Commerce	
	Practical : Write and assignment on 'Use of internet in E-	
	Commerce'	
III	Portals and E-Commerce:	15
	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	
	Practical: Visit any online business organization and understand	
	the concept of portal.	
IV	E-Commerce Revolution	15
	E-Commerce opportunity framework, Developing and E-	
	Commerce strategy, International E-Commerce, Information super	
	highway, ERP vendors and	
	E-Commerce Practical: Arrange a group discussion on 'E-Commerce Strategy'	

Existing Title of the Paper	Revised Title of the Paper
E-Commerce Paper I	E-Commerce Paper I

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)		

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE N-II Discipline Specific Elective E-Commerce Paper - II E- Commerce Infrastructure

Marks: 100 Lectures: 60 Credits: 04

- 1. Understand the concept of network infrastructure
- 2. Get insight about building own website
- 3. Understand the concept of e-commerce infrastructure
- 4. Know the concept of EDI and its significance in e-commerce

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

Existing Title of the Paper	Revised Title of the Paper
E-Commerce Paper II	E-Commerce Paper II

Shivaji University, Kolhapur		
Nature of Question Paper for M.Com. (CBCS)		
Marks: 80 Duration: 3 hour		
Instructions:		
1. Question number 1, 2 and 3 are compul	lsory	
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)	

Shivaji University, Kolhapur Syllabus in accordance with NEP – 2020

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE O-I Discipline Specific Elective Information Technology Paper I Emerging Trends in Information Technology

Course Outcomes:

Students who complete this course should be able to:

- 1. Make use of social media for the different functional areas in the business.
- 2. Explain the design and architecture of mobile based applications for the business.
- 3. **Determine** the role of Expert Systems and Big Data Management for the Business Intelligence.
- 4. **Examine** Cloud Computing Architecture for transformation, development and agility in the business.

Marks : 100	Credits: 4		
UNIT I•	Social Networking: Definition, Types of Social Networking Sites		
	Examples of Social Networking Sites: Facebook, Twitter, WhatsApp		
Social	Social Networking Analysis: Attributes and Metrics of		
Networking	Social Networking Models, Security		
a) Theory	and Privacy Issues of Social Networking Sites		
•	Business Applications: Marketing and HR, Educational		
	Applications, Social and Political Application		
b) Practical	Case Study on usage of Social net working for Marketing		
UNIT II•	with special reference to Face book and Twitter.		
UNII II•	Mobile Computing Applications: Characteristics of Mobile computing, Structure of Mobile		
MOBILE	Computing Application		
COMPUTING			
	Requirements, Commercial Mobile Operating		
a) Theory	Systems: iOS, Android, Black Berry, Windows		
	M. Commerce Applications: Structure, Pros & Cons,		
	Mobile Banking Services, Mobile Payment		
	Systems, Security Issues in M. Commerce		
b) Practical	Case Study to explain Mobile Payment system with		
	special reference to Paytm and m Pesa	4 =	
UNIT III•	Business Intelligence -Introduction to Artificial	15	
DATA	Intelligence and Expert System, Components of Expert	Hrs.	
ANALYTICS	System, Implementing Expert System for Banking and		
a) Theory	Finance sector.		
•	Introduction to Big Data: Definition, Sources of Big		
	Data, Characteristics of Big Data, Applications of Big		
	data		

	Big Data Analytics : Introduction to Hadoop, Features, Architecture, Components of Hadoop, Map-Reduce Architecture, Examples of Map-Reduce.		
b) Practical	Case Study to determine the role of Expert System with special reference to Credit Risk Analysis for Banking and Finance Sector.		
UNIT IV CLOUD COMPUTING a) Theory	Cloud Models: NIST Cloud Computing Reference Architecture, IaaS, PaaS, SaaS, Publicv/sPrivate Cloud, Basics of Virtualization: Types of Virtualization, Implementation Levels of Virtualization, Virtualization For Datacenter, Programming Support: Google App Engine, Amazon, AWS, Security in the Cloud: Data Security, Application Security, Virtual Machine Security		
b) Practical	Case Study to examine Saas Applications for Business with special reference to Business Productivity tool of Amazon AWS.		

Reference Books

- 1. Karabi Band opadhyay, Mobile Commerce, PHI-2013
- 2. Shuen Shroff, Web 2.0: A Strategy Guide, O'Reilly
- 3. Eva Foucher, Social Networking: The Top Social Networking Websites That Help
- 4. You Build an Online Presence Quickly, Create Space Independent PublishingPlatform
- 5. John W. Ritting house and James F. Ransome, "Cloud Computing: Implementation, Management, and Security", CRC Press, 2010.
- 6. Toby Velte, Anthony Velte, Robert Elsenpeter, "Cloud Computing, APractical Approach", Tata Mac Graw Hill,2009.
- 7. JyLiebowitz, "Big Data and Business analytics", CRC press, 2013.
- 8. Tom White, Hadoop: The Definitive Guide, O'Reilly, 3rd edition
- 9. Decision Support Systems and Data Warehouse, B. Ravinath, New Age International Publishers

Existing Title of the Paper	Revised Title of the Paper
Information Technology Paper I	Information Technology Paper I

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 comput	lsory	
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)	

Shivaji University, Kolhapur Syllabus in accordance with NEP – 2020

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE O-II Discipline Specific Elective Information Technology Paper II

Data Warehousing And Data Mining

Course Outcomes:

Students who complete this course should be able to:

- 1. Understand concept and components of data warehouse.
- 2. Illustrate data warehouse applications in business.
- 3. Understand process and importance of data processing in datamining.
- 4. Learn implementation and application of data mining techniques.

Marks : 100	Credits	: 4	
Unit I	Data Warehouse: Basic Concepts and Definition, Need 15		
a) Theory	and significance of Data Warehouse, Component Hr		
,	architecture of Data Warehouse.		
	Data Warehousing: Concept, Dimensiona Idata		
	Modeling-Starand Snowflake schema, Data Cube,		
	OLAP.		
b) Practical	Case study on Data warehouse for Bank and Insurance company		
Unit II	Data Warehouse Design and Usage: A Business 15		
a) Theory	Analysis Frame work for Data Warehouse Design, DataHr		
	Warehouse Design Process, Data Warehouse Usage for		
	Information Processing, Data Warehouse Implementation.		
b) Practical	Case study on Data warehouse design for manufacturing		
	business unit and finance ministry of state government		
Unit III	Data Mining: Introduction to Data Mining, Data 15		
a) Theory	Mining Functionalities, Classification of Data Mining H		
	Systems, MajorIssues in Data Mining. KDD.		
	Getting to know your data: Data Objects and		
	Attribute Types, Basic Statistical Descriptions of Data,		
	Measuring Data Similarity and Dissimilarity.		
	Data Preprocessing: An Overview, Data		
	Cleaning, Data Integration, Data Reduction,		
	Data Transformation		
b) Practical	D M Applications in Customer Relationship		
	Management (CRM), Retail, Telecommunication		
Unit IV	Data Mining techniques – Classification, Clustering, 15		
a) Theory	Decision Trees, Association Rule Mining, Sequence Mining Benefits of Data mining.		
b) Practical	DM Applications in Banking and Finance etc.		

Reference Books:

- 1. Data Mining: Concept and Techniques Han Elsevier ISBN: 978938031913
- 2. Margaret H. Dunham, S. Shridhar Data Mining- Introductory and advanced topicsPearson education
- 3. Tom Mitchell- machine learning McGraw hill1997
- 4. Data Mining Techniques-Arun k Pujari,2nd edition, Universities Press.
- 5. Data Warehousing in the Real Wor;ld-Sam Aanhory & Dennis Murray Pearson Edn Asia..
- 6. Pang-Ning Tan, Michael Steinback, Vipin Kumar, "Introduction to Data Mining", Pearson Education, 2008.
- 7. M.Humphires, M.Hawkins, M.Dy, "Data Warehousing: Architecture and Implementation", Pearson Education, 2009.
- 8. Anahory, Murray, "Data Warehousing in the Real World", PearsonEducation,2008.
- 9. Kargupta, Joshi, etc., "Data Mining: Next Generation Challenges and Future Directions", Prentice Hall of India Pvt Ltd, 2007.

Existing Title of the Paper	Revised Title of the Paper
Information Technology Paper II	Information Technology Paper II

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)	

Shivaji University, Kolhapur Syllabus in accordance with NEP – 2020

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE P-I Discipline Specific Elective Business Economics Paper I

Credits: 4

Course	1. Apply tools of consumer behavior.	
Outcomes:	2. Make use of forecasting technique for estimation of demand in business.	
	3. Understand the concept of production function.	
	4. Develop economic decision making ability.	
Unit - I	Introduction to Business Economics	15 Hours
	Meaning, Nature and Scope of Business Economics	
	Business Economics and Business Decisions	
	Features of Business Economics	
	Goals of Business Firm	
Unit - II	Theory of Consumer Choice	15 Hours
	Assumptions and Defects of Cardinal Utility Approach	
	Consumer equilibrium under Indifference Curve Analysis	
	Revealed Preference Analysis of Consumer's Demand	
	Advancement in Demand Theory	
Unit - III	Demand Forecasting	15 Hours
	Meaning and Importance of Demand Forecasting	
	Methods of Demand Forecasting	
	Statistical Methods of Demand Forecasting - Least Squares	
	Method	
	Demand Estimation for Consumer Durable and Non-	
	Durable Products	
Unit - IV	Theory of Production	15 Hours
	Meaning and Features of Production Function	
	Short Run Production Function	
	Long Run Production Function	
	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), Micro Economics', Kalyani Publishers, New Delhi.
- 7. Dwivedi D.N. (1985), 'Principles of Economics', Vani Educational Books, New Delhi.
- 8. Lipsey R.G. Steiner P.O. (1969), 'Economics', Harper & Row, New York.
- 9. Misra S.K., Pari V.K. (1997), 'Business Economics' Himalaya Publishing House, New Delhi
- 10. Peterson. W.L., (1983), Micro, Principles of Economics Richard D. Irwin, Inc,

Illinois.

Equivalence of the paper

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

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)	

Shivaji University, Kolhapur Syllabus in accordance with NEP – 2020

Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

DSE P-II Discipline Specific Elective Business Economics Paper II

Credits: 4

Course Outcomes:

1 Understand the major concepts of micro economics relating to the behavior of individual, firm and markets.

- 1 Get equipped with the knowledge of price discrimination, market structure, theories of distribution and theories of factor pricing.
- 2 Get familiar with the analysis of various models developed by different economists.

Unit - I	Price and Output Determination under Monopoly			
	Price & output determination under Discriminatory	Hours		
	Monopoly			
	Price & output determination under Dumping			
	Price & output determination under monopsony			
	Price & output under bilateral monopsony			
UNIT - II	Oligopoly Market	15		
	Oligopoly - Cartel's - price leadership - kinked demand	Hours		
	curve			
	Duopoly - Cournot's, Chamberlain's, Edgeworth, and			
	Stacklberg models.			
	Sales maximisation model of Oligopoly			
	Theory of games and competitive strategy			
UNIT - III	II Theories of Distribution			
	Marginal productivity theory			
	Factor pricing under perfect & imperfect competition			
	Euler's theorem			
	Product Exhaustion problem.			
UNIT - IV	Theory of Factor Pricing	15		
	Rent: Ricardian Theory - Quasi Rent - modern theory of	Hours		
	rent.			
	Wages: Subsistence Theory – Standard of living theory-			
	wages fund theory – Marginal Productivity theory.			
	Interest: Classical Theory – Loanable Funds Theory –			
	Liquidity Preference theory – Modern theory.			
	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.(1190), A Course in Microeconomic Theory, Princeton University Press, Princeton.
- 8. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.
- 9. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
- 10. Stigler, G. (1996), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.

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

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)	

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

M.Com. -I Semester- II

DSC-3: Discipline Specific Course Organizational Behavior

4 Credits

60 hours	Course Content	Total 100	
Course		Marks	
Course	1. Describe theoretical concepts of organizational	(Marks: 80	
Outcomes:	Behaviour.	for	
	2. Classify types of personalities	Examination	
	3. Summarize types of conflicts.	& 20 Internal	
	4. Summarize adoption of organizational culture.	Evaluation)	
Unit-I	Introduction to Organizational Behaviour:	15 Hours	
Theory:	Concept, Significance, Nature and Scope of OB,		
	Contributing disciplines to OB, Relationship between		
	Management and organizational Behaviour, Ethical issues in		
	OB		
Practical:	Visit any nearby organization and observe management		
	functions perform therein and report. Submit handwritten		
	report.		
Unit-II	Individual and Group Behaviour:	15 Hours	
Theory:	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 Learning (Meaning, Determinants, Principles)	
	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, Work Teams.	
Practical:	Classify the Types of Personality of sample employees in nearby organization.	
Unit-III	Organizational Conflict and Negotiation	15 Hours
	Organizational Conflict:	
Theory:	Concept, Types, Sources and Levels of Organizational Conflict, Traditional and Modern approach to Conflict, Functional and Dysfunctional Organizational Conflict,	
	Conflict Process, Resolution of Conflict.	
	Negotiation: Bargaining strategies, the Negotiation Process, Individual differences in Negotiation Effectiveness, Third Party Negotiations.	
Practical:	Prepare a Poster on organizational conflicts and their resolution.	
Unit-IV	Organizational Culture:	15 Hours
Theory:	Definition, types, functions, creating, sustaining and changing culture. Quality of Work Life (QWL): Concept, Constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations, Work Life Balance, Hybrid Work Culture.	
Practical:	Prepare a report on organizational culture adopted in hereby organization	

List of Reference books:

- 1. Management and Organizational Behavior P. Subbarao
- 2. Organizational Behavior Keith davis
- 3. Organizational Behavior Stephen Ronnins
- 4. Organizational Behavior Dr. Anjali Ghanekar
- 5. Organizational Behavior Dr. C.B.Gupta
- 6. Organizational Behavior Dr. S.S.Khanka
- 7. Organizational Behavior Stephen Robbins & Timothy Judge, 15th Edition, Pearson, Prentice Hall

Existing Title of the Paper	Revised Title of the Paper
Organisational Behaviour	Organisational Behaviour

	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.	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)

b. Short answer	question/ Problem (8)			
	Shivaji University Kolhapur			
	Syllabus in accordance with NEP- 2020			
	Introduced from Academic Year 2022-23			
	Danier III. DOE III. All Considerations			
	Paper-III: DSE-III: All Specialisations			
	(Research Methodology)			
Course Outcomes	1. Understand the basics of research.			
	2. Design research protocol for research problem.			
	3. Prepare the instruments for data collection.			
	4. Analyse and interpret the ata.			
Expected Skills	1. Identifying and selecting research problem,			
Impartation	2. Preparing research design.			
(Through theory	3. Preparing questionnaire/schedule and collecting data			
and Practical's)	1 Analyzing and interpreting data and writing research report			
Marks: 80	Total 60 Hours	Credits: 4		
TVIUIKS: 00	1041 00 110415	Cicano. i		
Syllabus Contents:				
Unit 1: a) Theory	Basics of Research:	15 Hours		
Meaning and objectives of research, research in				
commerce and Management, Types of research,				
review of literature, researchprocess, methods of				
research: Case study and survey method.				
		4		
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	15 Hours		
,	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.			

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	15 Hours
	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, tabulationand	
	graphical presentation.	
b) Practical	(a) Preparation of questionnaire(b) Preparation of interview schedule/observation schedule(c) Extraction of data from secondary sources (RBI,	
	Governmentwebsites, 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-squaretest, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of goodresearch report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statisticaltools. (b) Testing of hypothesis by using appropriate test.(c) Report writing according to objectives and hypothesis. [Use any suitable software for the	
N	purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should beasked 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

Existing Title of the Paper	Revised Title of the Paper
Paper IV for All Specialisations	Paper III for All Specialisations
(Research Methodology)	(Research Methodology)

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

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

DSE-IV: All Specializations (Research Project)

(Note: Not for students on Distance Mode)

Course Outcomes

- 1. Identify the research problem and formulate objectives
- 2. Choose appropriate methodology with proper tools and techniques
- 3. Analyze and interpret the data collected from different sources.
- 4. Make decision or find out conclusions on the basis of data analysis.

Marks: 60 (Research Project); 40 (Project Viva): Total 100 Credits: 4

Guidelines for the Project Work

- 1. Project report can be prepared on any compulsory or respective optional subject.
- 2. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 3. Students are required to prepare the Project Report based on the field work. If Project Report is based on secondary data, it should be supplemented by primary data.
- 4. The project report should be prepared under the guidance of the Project Guide. The Project Report shall contain at least five chapters as follows:
 - Chapter I: Introduction and Research Methodology
 - Chapter II: Conceptual or Theoretical Background
 - Chapter III: Profile of the Study Area/ Organization
 - Chapter IV: Analysis and Interpretation of Data
 - Chapter V: Conclusion (Findings, Suggestions and Conclusion)
- 5. Project Work will be done by the student individually.
- 6. The Project report shall consist of at least typed 50 Pages.
- 7. Two Copies of typed Project Report should be submitted through the concerned college before commencement of semester-end examination.
- 8. All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 9. The Responsibility of guiding the projects will be shared by all recognized and/P.G.Teachers in proportion.
- 10. Project viva shall be conducted by the panel of examiners as decided by the University. For this purpose, the following points may be kept in mind while assessing the project reports:
- a. The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills of students.
- b. Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be one of senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- c. The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal and External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- d. The viva voce examination shall be conducted during at the end of the second semester, preferably immediately after the theory examination.

Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper	
Paper VI for All Specialisations	Paper IV for All Specialisations	
(Project Work)	(Research Project)	

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020 Introduced from Academic Year 2022-23 I/A: Internship/Apprenticeship				
Course Outcomes	 Expose the students to the real life situation Develop an ability of critical thinking Analyse the problem in an organisation and suggest remedial actions Gain working knowledge of the job/profession to get insights of the business 			
Marks: 150	Credits: 6			

Guidelines for the Internship

- 1. Internship/Apprenticeship is to be completed by the student at any commercial organisation/NGO. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant, Government or Semi-Government organisation, cooperative society, bank, local authority etc. (The list is for reference only; not exhaustive; other similar organisations can be considered for I/A)
- 2. Internship/Apprenticeship is to be completed by the student under the guidance of mentor from the college as well as industry/organisation guide/mentor where he/she is doing internship/apprenticeship.
- 3. Internship//Apprenticeship Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.
- 4. The Internship Report shall consist of the following:

Title page should cover the following:

- a. Name of the intern (student)
- b. Name of the internal guide and external guide/mentor
- c. Name of the college/university department
- d. Organisation where internship is conducted
- e. Duration in which internship was completed

The main test of the report should consist of:

- a. Profile of the organisation
- b. Details of work done during the internship
- c. Key learning/takeaways/ skills acquired during the internship
- d. Responsibilities handled during the internship
- e. Problems faced during the internship
- f. Any significant contribution/solution provided to the organisation during the internship
- g. Conclusion
- h. Attendance sheet (day-wise) signed by industry/organisation guide.
- 5. Internship/Apprenticeship report shall consist of around 40 to 50 typed pages.
- 6. All recognized P.G. Teachers and also teachers teaching to M. Com Course under the Faculty of Commerce and Management are eligible to work as mentor or guide of the

intern/apprentice.

- 7. Total duration of Internship/Apprenticeship shall be of 180 hours. The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of I/A has to be submitted before commencement of semester end examination.
- 8. In case of **students registered on distance mode** and who are already working/employed, they have to submit the Internship/Apprenticeship report. However, they can complete I/A in the same organisation where they are working/employed. Those students who are registered on distance mode, but not working/employed anywhere, have to complete Internship/Apprenticeship as per the guidelines given to the regular students.
- 9. Evaluation of Internship/Apprenticeship
 There shall be evaluation of a maximum of 150 marks for Internship/Apprenticeship on the
 following criterion and shall be done by internal guide/mentor

Sr. No.	Criterion for Evaluation	Maximum
		Marks
1	Attendance and Engagement	20
2	Relevance of Internship/Apprenticeship with curriculum	20
3	Responsibilities handled during Internship/Apprenticeship	30
4	Skills acquired during Internship/Apprenticeship	30
5	Contribution of Intern/Apprentice to the organisation	20
6	Internship/Apprenticeship Report	30
	Total	150

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2022-23

DSE-IV: All Specializations

(Note: Only for students on Distance Mode)
M.Com. -I Semester- II
All DSE (A to P) Paper-VI

Project Planning and Quantitative Techniques

Credits: 4

Unit-1 Project Planning and Formulation

- A. Project: Meaning, Characteristics, Classification, Project Cycle.
- B. Project Idea Generation: Sources of idea generation; New product development process; Product planning and development strategy
- C. Project Formulation: Meaning; Stages of project formulation; Risk and uncertainty in investment decisions; Project Profitability Projection.
- D. Project Design and Network Analysis: Importance of network analysis

Unit-2 Project Report Preparation

- A. Business Plan: Contents, formulation of business plan
- B. Planning commission's guidelines for formulating project report:
- C. Project Report: Contents of project report; Format of project report
- D. Preparation of Feasibility Report on innovative business plan.

Unit-3Techniques for Feasibility Analysis

- A. Feasibility Analysis: Organizational, Marketing, Financial, Technical, Economic
- B. The process of Risk Management and Application
- C. Identify, determine, and evaluate the risk of the preferred option
- D. Financial analysis techniques: Non-discounting methods and Discounting methods,Net Present Value, Internal Rate of Return.

Unit-4 Techniques for Data Analysis

- A. Introduction to testing of Hypothesis; Null and Alternative Hypothesis, Level of Significance, Types of Errors I and II, Size and Power of Test.
- B. Steps involved in Testing of hypothesis; Small and Large Sample, One and Two Sample tests:
- C. Parametric Tests: Z-test and t-test for testing equality of means.
- D. Non-parametric Tests: Run Test, Sign test and Chi-square test for independence.

References:

- 1. Thomas W. Zimmerer and Norman M. Scarborough (2008). Essentials of Entrepreneurship and Small Business Management; Pearson/Prentice Hall
- 2. David H. Holt (2016) Entrepreneurship- New Venture Creation; Prentice Hall
- 3. S. S. Khanka (2006) Entrepreneurship Development; S. Chand Publishing
- 4. Vasant Desai (2017) The Dynamics of Entrepreneurial Development and Management; Himalaya Publishing House
- 5. R.V. Badi and N. V. Badi (2014) Entrepreneurship; Vrinda Publications
- 6. Vasant Desai (2011) Theories of Entrepreneurship; Himalaya Publishing House
- 7. Bhavesh M Patel (2000). Project Management, Vikas Publishing House Pvt. Ltd., New Delhi
- 8. Nagarajan. K (2001). Project Management, New age international (P) Ltd. New Delhi
- 9. Prasanna Chandra (2020). Projects: Planning, Analysis, Financing, Implementation and Review, Tata MC Graw Hill publishing Company Ltd, New Delhi.

- 10. Gupta S. C. and Kapoor V. K. (2011): Fundamentals of Mathematical Statistics, Sultan Chand and Sons, New Delhi
- 11. Gupta S. C. (2004): Fundamentals of Statistics, Himalaya Publishing House
- 12. Gupta S. P. (2018): Statistical Methods, Sultan Chand and Sons, New Delhi.

Shivaji University, Kolhapur			
Nature of Question Paper for M.Com. (CBCS)			
arks: 80 Duration: 3 hours.			
Instructions:			
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b. Short answer question/ Problem	(8)		
