



Estd. 1962
"A++" Accredited by
NAAC (2021)
With CGPA 3.52

**SHIVAJI UNIVERSITY, KOLHAPUR - 416004,
MAHARASHTRA**

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६००४, महाराष्ट्र

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



Ref./SU/BOS/Com & Mgmt.335

Date : 14/06/2024

To,

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

Subject : Regarding Syllabi of M. Com. Part II (Sem III/IV) Choice Based Credit System (CBCS) degree programme under the Faculty of Commerce & Management as per National Education Policy, 2020 (2.0)

Sir/Madam,

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

This syllabi shall be implemented from the academic year **2024-2025** 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,

Yours faithfully,

(Dr. S. M. Kubal)

Dy. Registrar

Encl : As above

Copy to,

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

} for information

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

} for information and necessary action.

SHIVAJI UNIVERSITY, KOLHAPUR



ESTD.1962
NAACA++Grade

Faculty of Commerce and Management

Master of Commerce (M.Com.)

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

Syllabus of
M.Com. II

To be implemented from Academic Year 2024-25 (NEP 2.0)

Shivaji University ,Kolhapur

Master of Commerce (M.Com.)

Syllabus, Structure, Rules and
Regulations (in accordance with National
Education Policy
To be implemented from Academic Year 2023-24)

1. INTRODUCTION:

The stream of commerce education has gained lot of importance in the recent past. Due to globalization trade and aids to trade has not remained in the limited horizon. The facets of trade need to be studied beyond geographical barriers and culture. Therefore, the time has come to think commerce education from the perspective of global education .The domains falling in commerce like accountancy, costing, taxation as well as business administration have importance in every walk of life for an entrepreneur. The whole commerce education itself is an interdisciplinary in nature. Therefore, recent trends in those subjects and their applications in the business world need to be correlated. While restructuring this curriculum as per the National Education Policy 2020, more focus is on practical applications of various concepts being taught under the faculty of commerce and management.

2. PROGRAMME OUTCOMES:

PROGRAMME OUTCOMES (POs)

Trained professionals for industry and commerce

PO₁: To acquaint the learners with skills and capabilities to handle managerial and administrative responsibilities

PO₃: To demonstrate the decision-making ability by application of theories in real life business situations

PO₄: To imbibe entrepreneurial temperaments, skills and capabilities among the learners

PO₅: To demonstrate the knowledge of commerce and industry in business applications

PO₆: To acquaint the knowledge of accounting, costing, taxation and administration.

PO₇: To acquaint with conventional and contemporary thoughts, ideas and practices

PROGRAMME SPECIFIC OUTCOMES (PSOs)

- **PSO₁:** In depth understanding of core areas of accounting-financial accounting, cost accounting, management accounting, international accounting, investments, security and tax planning, business research methods
- **PSO₂:** Application of knowledge in problem solving, decision making
- **PSO₃:** Working in teams as well as taking initiative and leadership responsibilities
- **PSO₄:** To apply modern tool techniques and methods
- **PSO₅:** Applying interpersonal communication skills
- **PSO₆:** Ability to handle different functional areas of accounting, finance, taxation and administration.

3. DURATION:

The revised guidelines and rules shall be implemented gradually as mentioned below and the duration of the programme has been mentioned below:

Postgraduate Programme :			
Level 6.0	Postgraduate Diploma(One year or two semesters)	M.Com. Part-I	2023-24
Level 6.5	Master's Degree (Two years or Four semesters)	M.Com. Part-II	2024-25
Level 6.5	Master's Degree(One year or two semesters after obtaining A four-year Bachelor's Degree (Honours/Research))	M.Com. Part-II	2026-27

(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-6.0 and Level-6.5 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

4. ELIGIBILITY FOR ADMISSION:

The candidate completed Three Years B. Com. Degree (or Level-5.5 of NEP framework) will be eligible for M. Com. Part-I (Level 6).

The candidate completed M. Com. Part-I (Level 6) and The candidate completed FourYearB.Com. (Hon./Research) (Level-6) will be eligible for M. Com. Part-II (Level 6.5) directly. [The criteria for admission is as per the rules and regulations set from time to time by the university , government and other relevant statutory authorities.]

5. MEDIUM OF INSTRUCTION:

The medium of instruction shall be ENGLISH.

6. Pattern of M.Com .Examination:

Combination of internal assessment and semester-end examination for M. Com. will be 80:20 pattern shall be applicable for each theory paperineachsemesterwherein80marks shall be for University Semester-end examination and 20 marks for internal assessment except Research Project Work. In that case Project Work will have 60% marks and Viva-voce will have 40% marks.

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

(As per Government of Maharashtra Guidelines GR No. एनईपी-२०२२/७.०९/विंश-३०/शकानां.१६मे२०२३)

Year	Level	Sem. (2Yr)	Major		RM	OJT/ FP	RP	Cum. Credit
			Mandatory	Electives				
I	6.0	Sem.I	DSC1(4) DSC2(4) DSC3(4) DSC4(2)	DSE1(4)	RM(4)	-	-	22
			14	04	04	-	-	22
		Sem.II	DSC5(4) DSC6(4) DSC7(4) DSC8(2)	DSE2(4)		OJT (4)		22
			14	04	-	04	-	22
			28	08	04	04	-	44
		Exit Option :Award of P.G. Diploma(44Credits)						
II	6.5	Sem.III	DSC9(4) DSC10(4) DSC11(4) DSC12(2)	DSE3(4)			RP(4)	22
			14	04	-	-	04	22
		Sem. IV	DSC 13(4) DSC 14(4) DSC 15(4)	DSE4(4)			RP(6)	
			12	04	-	-	06	22
			26	08	-	-	10	44
			54	16	04	04	10	88
Award of P. G. Degree (88 Credits)[for 2 year P. G. after 3 year UG programme or one year after 4 year UG programme]								

M.Com. Programme Structure for Semester III

Semester-III										
Teaching Scheme					Examination Scheme					
Sr.No.	Theory(TH)				Semester - end Examination(SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures per Week	Hours	Credits	Paper Hours	Max	Min	Internal	Max	Min
1	DSC9	4	4	4	3	80	32	--	20	08
2	DSC10	4	4	4	3	80	32	--	20	08
3	DSC11	4	4	4	3	80	32	--	20	08
4	DSC12	2	2	2	2	40	16	--	10	04
5	DSE3	4	4	4	3	80	32	--	20	08
6	RP	4	4	4	Project	60	24			
					Viva	40	16			
Total		22	22	22		460			90	

Semester-IV										
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Teaching Scheme					Examination Scheme					
Sr. No.	Theory(TH)				Semester - end Examination(SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures	Hours	Credits	Paper Hours	Max	Min	Internal	Max	Min
1	DSC13	4	4	4	3	80	32	--	20	08
2	DSC14	4	4	4	3	80	32	--	20	08
3	DSC15	4	4	4	3	80	32	--	20	08
4	DSE4	4	4	4	3	80	32	--	20	08
5	R P	6	6	6	Project	90	36			
					Viva	60	24			
Total		22	22	22		470			80	

RS=Report Submission: Certified Submission of Dissertation/OJT Report/Project
Report # VV= Viva-Voce/Presentation

8. Scheme of Internal Assessment:

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.

List of the Courses for M.Com. Semester-III

Sr. No.	Course Code	Course Category	Title of the Course	Credits
1	MMA-IX	Major Mandatory	Adv. Accountancy Paper- IX	4
2	MMA- X		Adv. Accountancy Paper- X	4
3	MMA-XI		Adv. Accountancy Paper- XI	4
4	MMA-XII		Adv. Accountancy Paper- XII	2
5	MMB- IX		Adv. Cost Accounting Paper- IX	4
6	MMB-X		Adv. Cost Accounting Paper- X	4
7	MMB-XI		Adv. Cost Accounting Paper- XI	4
8	MMB-XII		Adv. Cost Accounting Paper- XII	2
9	MMC- IX		Taxation Paper- IX	4
10	MMC-X		Taxation Paper- X	4
11	MMC-XI		Taxation Paper- XI	4
12	MMC-XII		Taxation Paper- XII	2
13	MMD- IX		Business Administration Paper- IX	4
14	MMD-X		Business Administration Paper- X	4
15	MMD-XI		Business Administration Paper- XI	4
16	MMD-XII		Business Administration Paper- XII	2
17	MME- IX		Cooperation and Rural Development Paper- IX	4
18	MME-X		Cooperation and Rural Development Paper- X	4
19	MME-XI		Cooperation and Rural Development Paper- XI	4
20	MME-XII		Cooperation and Rural Development Paper- XII	2
21	MMF- IX		Advanced Banking and Financial System Paper- IX	4
22	MMF-X		Advanced Banking and Financial System Paper- X	4
23	MMF-XI		Advanced Banking and Financial System Paper- XI	4
24	MMF-XII		Advanced Banking and Financial System Paper- XII	2
25	MMG- IX		Business Economics Paper- IX	4
26	MMG-X		Business Economic Paper- X	4
27	MMG-XI		Business Economics Paper- XI	4
28	MMG-XII		Business Economics Paper- XII	2
29	MMH- IX		Marketing Management Paper- IX	4
30	MMH-X		Marketing Management Paper- X	4
31	MMH-XI		Marketing Management Paper- XI	4
32	MMH-XII		Marketing Management Paper- XII	2
33	EBM-III	Elective	Business Finance Paper I OR Innovation and Entrepreneurship	4
34	MRM	Minor	Research Project	4

List of the Courses for M.Com. Semester-IV

Sr. No.	Course Code	Course Category	Title of the Course	Credits
1	MMA–XIII	Major Mandatory	Adv. Accountancy Paper– XIII	4
2	MMA– XIV		Adv. Accountancy Paper– XIV	4
3	MMA–XV		Adv. Accountancy Paper– XV	4
4	MMB– XIII		Adv .Cost Accounting Paper– XIII	4
5	MMB–XIV		Adv. Cost Accounting Paper– XIV	4
6	MMB–XV		Adv. Cost Accounting Paper– Xv	4
7	MMC– XIII		Taxation Paper– XIII	4
8	MMC–XIV		Taxation Paper– XIV	4
9	MMC–XV		Taxation Paper– XV	4
10	MMD- XIII		Business Administration Paper- XIII	4
11	MMD-XIV		Business Administration Paper- XIV	4
12	MMD-XV		Business Administration Paper- XV	4
13	MME- XIII		Cooperation and Rural Development Paper- XIII	4
14	MME-XIV		Cooperation and Rural Development Paper- XIV	4
15	MME-XV		Cooperation and Rural Development Paper- XV	4
16	MMF- XIII		Advanced Banking and Financial System Paper- XIII	4
17	MMF-XIV		Advanced Banking and Financial System Paper- XIV	4
18	MMF-XV		Advanced Banking and Financial System Paper- XV	4
19	MMG- XIII		Business Economics Paper- XIII	4
20	MMG-XIV		Business Economics Paper- XIV	4
21	MMG-XV		Business Economics Paper- XV	4
22	MMH- XIII		Marketing Management Paper- XIII	4
23	MMH-XIV		Marketing Management Paper- XIV	4
24	MMH-XV		Marketing Management Paper- XV	4
25	EBM–IV	Elective	Business Finance Paper II OR Start up and Incubation	4
26	MRM	Minor	Research Project	6

Semester III

Shivaji University,
Kolhapur Syllabus
of M.Com.

Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-2025
M.Com–II Semester-III

Title of Paper-Advanced Accountancy-Paper IX (DSC-9) (MMA-IX)

Financial Management-Foundation of Finance

Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Financial Management, Finance Function and Financial System
2. Familiar with risk and return relationship in a business.
3. Demonstrate financial planning and able to manage fixed and working capital.
4. Understand capital structure, its theories and determine capital structure.

Total 60 Hours

4Credits

Unit	Contents	No. of Hours
I	Introduction to Financial Management Theory -Meaning of Business Finance and Financial Management, Objectives, Importance and Scope of Financial Management, Role of Finance Manager, Methods of Financial Management, Relationship between Financial Management and other areas of Management, Organisation of Finance Function, Financial System Practical -Visit any company and interact with Finance Manager	15
II	Risk and Return Theory -Introduction, Risk and Uncertainty, Measurement of Return, Relationship between Risk and Return, General Pattern of Risk and Return, Criteria for evaluating proposals to minimize risk, methods of Risk Management, Major Risk Return decision areas, practical problems. Practical –Organise group discussion Risk and Return.	15
III	Financial Planning Theory -Meaning of Financial Planning and Financial Plan, Principles governing Financial Plan, Fixed Capital-Meaning, Assessment, factors determining fixed capital, Management of fixed Capital, Working Capital–Meaning, factors determining working capital, estimation of working capital, practical problems, Capitalisation – Meaning, theories of capitalization, Over and Under Capitalisation, practical problems. Practical - Arrange visit to any company and interaction with the finance manager regarding financial planning	15

IV	Capital Structure Theory -Meaning, Capital Structure and Financial Structure, Life Cycle Stages of Capital Structure, Patterns of Capital Structure – Practical Problems, Optimum Capital Structure, Capital Structure Theories,, Features of appropriate Capital Structure, Factors determining Capital Structure Practical – Download financial statements of any company and study the capital structure. Also arrange visit to the company to know pattern and practical difficulties	15
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References

1. Dr. S. N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd. New Delhi
3. IMP andey, Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Shivaji University, Kolhapur Nature of Question Paper M.Com–IISemester-III Advanced Accountancy – Paper IX (DSC-9)(MMA-IX) Financial Management-Foundations of Finance	
Duration: 3hours	Marks:80
Instructions: 1. Question number 1and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of Calculator is allowed	
Q.1a.Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical Problem	(16)
Q.4 practical problem	(16)
Q.5 practical problem	(16)
Q.6.a.Short problem	(8)
b. Short Problem	(8)

(Theory questions 40% and Practical questions 60%)

Shivaji University, Kolhapur
Syllabus of M.Com.
Faculty of Commerce and
Management Syllabus in
accordance with NEP2020
Introduced from Academic Year 2024-
2025 M.Com – II Semester-III

Title of Paper-Advanced Accountancy-Paper X (DSC-10)(MMA-X)

Financial Management – Funds Management

Course Outcomes

After Studying this course, students shall be able to:

1. Understand sources of finances of any company
2. Familiar with management of working capital
3. Compute cost of each element of capital
4. Understand the meaning of leverages and compute both types of leverages.

Total 60 Hours

4Credits

Unit	Contents	No. of Hours
I	Sources of Finances Theory -Introduction, Financial Markets, Security Financing, Internal Financing, Loan Financing – Long Term loans – Brief information about the sources of term loans-Government Policy regarding term loans, Pecking Order Theory and signaling Theory, Venture Capital – Brief information of Venture Funds in India, Factoring – Concept, Types and factoring in India, New Financial Instruments (Brief Information) Practical - Organise Seminar of Students on Sources of Finances	15
II	Management of Working Capital Theory -Meaning, Need, Types, Approaches for determining the working capital financing mix, Policies for Levels of working capital investment, Management of Cash-models, Management of Inventories, Management of Accounts Receivables, Management of Accounts Payables, Overtrading and Understanding Practical -Visit to any limited company and collect information about their working capital management.	15
III	Cost of Capital Theory -Concept, Importance, Classification, Approaches. Problems in determination of Cost of Capital, Computation of Cost of Capital– practical problems Practical -Collect real information of any company either from website or by physical visit to a company and compute the cost of capital of that company.	15
IV	Leverages Theory -Meaning, Types, Significance. Practical problems Practical -Collect real information of any company either from website or by physical visit to accompany and compute the cost of capital of that company.	15

References

1. Dr.S.N.Maheshwari, Financial Management Principles and Practice, Sultan Chand&Sons,Educational Publishers,New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- HillPublishingCo.Ltd.NewDelhi
3. IMPandey, FinancialManagement, VikasPublishingHousePvt. Ltd.,NewDelhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-HillPublishingCo.Ltd.NewDelhi

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-III Advanced Accountancy-Paper X (DSC-10)(MMA-X) Financial Management–Funds Management Duration: 3hours Marks:80	
Instructions: 4. Question number1 and 2 are compulsory 5. Attempt any three questions from question number 3 to 6 6. Use of Calculator is allowed	
Q.1a.Choose the appropriate alternative	(10)
b.True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical Problem	(16)
Q.4 Practical Problem	(16)
Q.5Practical Problem	(16)
Q.6.a.Shortproblem	(8)
b. Short Problem	(8)

(Theory questions 40% and Practical questions 60%)

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and
Management Syllabus in
accordance with NEP 2020
Introduced from Academic Year 2024-
2025 M.Com–II Semester-III

Title of Paper – Advanced Accountancy-Paper XI (DSC-11) (MMA-XI)

Financial Management-Controlling and Decision Making

Course Outcomes

After Studying this course, students shall be able to:

1. Understand preparation of budgets and exercising budgetary control
2. Take pricing and profit decisions under various situations using CVP Analysis.
3. Establish standard cost for each element of cost and exercise control on cost.
4. Understand the significance of price level changes and its accounting.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	Budgetary Control Theory- Meaning of Budget and Budgetary Control, Budgetary Control as a Management or Decision Making Tool, Limitations of Budgetary Control, Forecast Budget, Installation of Budgetary Control System, Classification of Budgets, practical problems on all types of budgets. Practical- a) Organise Debate on Benefits and drawbacks of Budgets. Record the entire debating	15
II	Marginal Costing and Cost Volume Profit Analysis Theory- Meaning of Marginal Cost and Marginal Costing, Marginal Costing and Absorption Costing, Marginal Costing and Direct Costing, Marginal Costing and Differential costing, Profit Planning, Cost Volume Profit Analysis and Break Even Analysis – Assumptions, Advantages and Limitations, Advance practical problems on various decision making based on contribution, BEP, P/V Ratio, AI (including chart / graph). Practical- Collect data from any manufacturing company and advise them on the basis of CVP Analysis on various issues.	15
III	Standard Costing and Variance Analysis Theory- Standard Cost and Standard Costing, Preliminaries to the establishment of standard cost, Analysis of Variances – Material, Labour and Overhead Variances, Sales Variances, Profit and Loss Variances, Advantages and Limitations of Standard Costing. Advance practical problems Practical- Collect data from any manufacturing company and calculate the variances.	15

IV	Price Level Changes or Inflation and Financial Management Theory- Meaning and Relevance of Inflation, limitations of historical accounting, Inflation and Financial Decisions, Accounting for Price Level Changes – Methods – Practical Problems. Practical –Organise group discussion of students on price level changes and in flation.	15
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References

1. Dr.S.N.Maheshwari,Financial Management Principles and Practice, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw- Hill Publishing Co. Ltd.New Delhi
3. IMP and ey, Financial Management, Vikas Publishing House Pvt. Ltd.,New Delhi
4. M Y Khan and P K Jain, Financial Management Text, Problems and Cases, Tata McGraw-Hill Publishing Co.Ltd.New Delhi

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester- III Advanced Accountancy -Paper XI (DSC-11)(MMA-XI) Financial Management–Controlling and Decision Making Duration: 3hours Marks:80	
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of Calculator is allowed	
Q.1a.Choose the appropriate alternative	(10)
b.True or false	(6)
Q.2Short Notes (any 4out of 6)	(16)
Q.3Practical Problem	(16)
Q.4Practical Problem	(16)
Q.5Practical Problem	(16)
Q.6.a.Short problem	(8)
b.Short Problem	(8)

(Theory questions 40% and Practical questions 60%)

Shivaji University, Kolhapur Syllabus of M.Com
Faculty of Commerce and Management
Syllabus in accordance with
NEP 2020 Introduced from Academic Year 2024-2025
M.Com–II Semester-III
Title of Paper-Advanced Accountancy Paper XII (DSC12)
(MMA–XII)
Introduction to GST

Course Outcomes

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

1. Understand the concept of Goods and Services Tax
2. Know the legal provisions regarding GST

2 Credits

Unit	Contents	No. of Hours
Unit-I	Introduction to GST: Theory Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions Practical- Poster presentation on Introduction on GST	15 hours
Unit-II	Charge of GST: Theory : Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organise Group Discussion and Seminars of Students on GST.	15 hours

Reference Books:

1. Manoharan, T. N.: Direct Taxes: Snow White Publications, New Delhi
 2. Singhanian, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
 3. Sury, M.M. : Goods and Services Tax in India
 4. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
 5. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
 6. Thakkar, Vishal: GST for the Layman, TV 18 Broad cast Ltd.,
 7. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final Journals
1. Journal of Accounting and Taxation: The Academic Journals
 2. The Chartered Accountant: The Institute of Chartered Accountants of India

Shivaji University, Kolhapur Nature of Question Paper M.Com.-II Semester- III Advanced Accountancy–PaperXII (DSC12)(MMA–XII) Introduction to GST Duration:2 hours Marks: 40	
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6	
Q.1a.Choose the appropriate alternative	(5)
b.True or false	(3)
Q.2Short Notes (any 4 out of 6)	(8)
Q.3 Long answer question/ practical problem	(8)
Q.4Practical Problem	(8)
Q.5Practical Problem	(8)
Q.6.a.Short Problem	(4)
b.Short answer question/Problem	(4)

Shivaji University, Kolhapur
Syllabus of M.Com.–II Semester-III
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-25

Title of Paper-Advanced Cost Accounting Paper-IX (DSC9)(MMBIX) (COST ACCOUNTING STANDARDS (Paper– I)

Course Outcomes:

After studying this course students shall be able to:

1. Know the cost accounting standards in India.
2. Know the application of cost accounting standards.

Unit No.	Contents	No. of Lectures
1.	CAS1–3 CAS 1 Classification of cost CAS2Capacity determination CAS3 Production and operation overheads Practical:Visit any manufacturing unitoroffice of CMA to know the application of Cost Accounting Standards.	15
2.	CAS4–6 CAS4 Cost of production/Acquisition/Supply of goods/provision of services CAS 5 Average (equalized)cost of transportation material cost. CAS6 Material cost Practical: Visit any manufacturing unitoroffice of CMA to know the application of Cost Accounting Standards.	15
3.	CAS7–9 CAS 7 Employee cost CAS8 Cost of utilities. CAS9 Packing material cost Practical: Visit any manufacturing unitoroffice of CMA to know the application of Cost Accounting Standards.	15

4.	CAS10–12 CAS10 Employee cost CAS 11 Administrative over heads CAS12 Repairsand maintenance cost Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15
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Reference:

1. Cost Accounting Standards Issued by Institute of Cost and Management Accountants of India

Guidelines:

By considering the weight the problems may be asked on the CAS No.3,4,5,6,7,8,9,10,11,12,

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

Title of Paper-Advanced Cost Accounting Paper-IX

(DSC9)(MMBIX)(COST ACCOUNTING STANDARDS (Paper-I)

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a.Choose the appropriate alternative	(10)
b.True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question Practical problem	(16)
Q.6.a.Short answer question/Practical problem	(8)
b.Short answer question/Practical Problem	(8)

Shivaji University, Kolhapur

Syllabus of M.Com-II Sem-III

Faculty of Commerce and Managements

Syllabus in accordance with NEP 2020

Introduced from Academic Year 2024- 2025

Title of Paper-Advanced Cost Accounting Paper- X (DSC10) (MMB 10) (Cost Analysis for Decision Making and Control)

Course Out comes:

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

1. Understand the Productivity and BPR
2. Know customer profitability and Strategic Positioning Analysis
3. Determine relevant revenue, relevant cost and Outsourcing decision
4. Understand Cost Control, Cost Reduction and Value Analysis

4 Credits

Unit	Contents	No of Hours
I	Productivity and Business Process Re-engineering (BPR) Productivity Concept, Measuring Productivity, Partial Financial Productivity, Total Productivity Measurement, Managing Process Efficiency, Quality and Productivity, Productivity in Service and Not-for-profit Organizations, Process Re-engineering (PR) Practical: Visit to any manufacturing industry and observe their business process and productivity	15
II	Customer Profitability and Strategic Positioning Analysis Customer Profitability Analysis, Advantages of Customer Profitability Analysis, Measuring Customer Profitability, Customer Value Assessment, Using ABC for Customer Profitability Analysis, Strategic Positioning Analysis. Practical: Visit to any manufacturing industry and understand their customer profitability analysis	15
III	Alternative Choices Decisions: Decision Making, relevant Information, Key features of relevant information, Relevant Revenue, Relevant Cost, Qualitative Factors, Types of Choices decision, Make or Buy (Outsourcing Decision), Add or Drop Product, Sale of Process	20

	Further, Operator Shut Down, Special Orders, Replace or Retain Practical: Visit to any manufacturing industry and observe their decision making process and technique.	
IV	Cost Reduction, Cost Control and Value Analysis: A) Cost Reduction - Concept of Cost Reduction, Features of Cost Reduction, Areas covered by Cost Reduction, Tools and Techniques for Cost Reduction. B) Cost Control-Concept of Cost Control, Important aspects of Cost Control, Cost Control Techniques, Differences between Cost Reduction and Cost Control. C) Value Analysis-Concept of Value Analysis, Characteristics of Value Analysis, Advantages of Value Analysis Practical : Visit to any manufacturing industry and observe their Cost control and Value analysis technique.	10

References:

1. S.P.Jain, K.L.Narang, Simmi Agrawal, Monika Sehgal (2019), Cost Accounting (Principles and Practice), Kalyani Publishers, Ludhiana
2. J.K.Mitra(2017), Advanced Cost Accounting, New Age International Publishers, New Delhi
3. Prof.JawaharLal(2020), Strategic Cost Management, Himalaya Publishing House, New Delhi
4. Prof.JawaharLal, Seema Srivastava, Manisha Singh(2019), Cost Accounting- Text, Problems and Cases, McGraw Hill Publishers, New Delhi
5. J.Madegawda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi
6. ICSI Study Material on Cost and Management Accounting

Shivaji University, Kolhapur

Nature of Question Paper

M.Com-II Sem - III

**Title of Paper-Advanced Cost Accounting Paper-X (DSC10) (MMB 10)
(Cost Analysis for Decision Making and Control)**

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a.Choose the appropriate alternative	(10)
b.True or false	(6)
Q.2Short Notes (any 4out of 6)	(16)
Q.3Long answer question/Practical Problem	(16)
Q.4Long answer question/Practical problem	(16)
Q.5Long answer question Practical problem	(16)
Q.6.a.Short answer question/Practical problem	(8)
b.Short answer question/Practical Problem	(8)

Shivaji University, Kolhapur

Syllabus of M.Com-II Sem-III

Faculty of Commerce and Management

Syllabus in accordance with NEP 2020

Introduced from Academic Year 2024-2025

Title of Paper - Advanced Cost Accounting Paper-XI (DSC11)(MMB11)(Cost Information System and Reporting to Management)

Course Outcomes:

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

1. Understand the Reconciliation of Cost and Financial Accounts
2. Know the Joint and By Product and their accounting
3. Determine Target Costing and understand Theory of Constraints
4. Understand the budgeting and types of budgeting

4 Credits

Unit	Contents	No of Hours
I	Reconciliation of Cost and Financial Accounts Need for Reconciliation, Reasons for Disagreement in Profit, Methods of Reconciliation, Reconciliation Statement, Procedure of Reconciliation, Memorandum Reconciliation Account, Can Computer Accounting obviate the need of Reconciliation?, Circumstances in which reconciliation can be avoided Practical: Visit to any manufacturing industry and observe and understand their Reconciliation.	15
II	Joint Product and By-product costing A) Joint Product costing, Meaning of Joint Products, Objectives of joint cost analysis, Accounting for joint products, Methods of Apportionment of Joint cost, Average Unit Cost Method, Physical Unit Method, Survey Method, Contribution (or Gross Margin) Method, Standard Cost Method, Market Value Method B) By-product costing-Meaning, Classification of By-Products, Distinction between by Product, main Product and Joint Products, Accounting of By-products, Non-Cost or Sales Value Methods, Cost Method, Sales after further Processing or at the split-off point – Miscellaneous Illustration Practical: Visit to any manufacturing industry and observe their Joint and By product	15

	Costing	
III	Target Costing and Theory of Constraints (TOC) A) Target Costing- Meaning, Key Principles of Target Costing, Target Costing and ABC, Target Costing Process, Advantages of Target Costing, Value Engineering, Implementation of Target Costing. B) Theory of Constraints (TOC)–Concept, Steps in TOC for Improving Performance, Types of Constraint, Operational Measures, ABC and TOC, Accounting Issues in TOC Benefits of TOC. Practical: Visit to any manufacturing industry and understand their target costing technique and TOC.	10
IV	Budgeting Concept of Budgeting, Difference Between Budgeting and Forecasting, Objectives and functions of budgeting, Budget Manual, Budgeting Process, Budget Period-Short Range Budget and Long Range Budget, Budgeting Types- Sales Budget, Production Budget, Production Cost Budget, Cost of Goods Sold Budget, Selling Expenses Budget, Administrative Expenses Budget, Capital Expenditure Budgets Practical: Visit to any manufacturing industry and observe their budgeting.	20

References:

1. S.P.Jain, K.L.Narang, Simmi Agrawal, Monika Sehgal (2019), Cost Accounting (Principle and Practice), Kalyani Publishers, Ludhiana
2. J.K.Mitra (2017),
Advanced Cost Accounting, New Age International Publishers, New Delhi
3. Prof.Jawahar Lal (2020), Strategic Cost Management, Himalaya Publishing House, New Delhi
4. Prof.Jawahar Lal, Seema Srivastava, Manisha Singh (2019), Cost Accounting- Text, Problems and Cases, McGraw Hill Publishers, New Delhi
5. J.Madegawda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi
6. ICSI Study Material on Cost and Management Accounting

Shivaji University, Kolhapur
Nature of Question Paper
M.Com-II Sem - III
Title of Paper-Advanced Cost Accounting Paper-XI (DSC11)(MMB11)(Cost
Information System and Reporting to Management)

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a.Choose the appropriate alternative	(10)
b.True or false	(6)
Q.2Short Notes (any 4 out of 6)	(16)
Q.3Long answer question/Practical Problem	(16)
Q.4Long answer question/Practical problem	(16)
Q.5Long answer question Practical problem	(16)
Q.6.a.Short answer question/Practical problem	(8)
b.Short answer question/Practical Problem	(8)

**Shivaji University, Kolhapur Syllabus of
M.Com Faculty of Commerce and Management
Syllabus in accordance with
NEP 2020 Introduced from Academic Year 2023-24
M.Com–II Semester-III**

**Title of Paper –Advanced Cost Accounting Paper XII (DSC12) (MMC–
XII) (Introduction to GST)**

Course Outcomes

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

1. Understand the concept of Goods and Services Tax
2. Know the legal provision regarding GST

2 Credits

Unit	Contents	No. of Hours
Unit-I	Introduction to GST: Theory Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions Practical- Poster presentation on Introduction on GST	15 hours
Unit-II	Charge of GST: Theory : Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organise Group Discussion and Seminars of Students on GST.	15 hours

Shivaji University, Kolhapur Nature of Question Paper M.Com.-II Semester- III Advanced Cost Accounting–Paper XII (DSC12) (MMB–XII) Introduction to GST	
Duration: 2 hours	Marks: 40
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6	
Q.1a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Short Notes (any 4 out of 6)	(8)
Q.3 Long answer question/ practical problem	(8)
Q.4 Practical Problem	(8)
Q.5 Practical Problem	(8)
Q.6.a. Short Problem	(4)
b. Short answer question/ Problem	(4)

**Shivaji University, Kolhapur Syllabus
of M.Com. –II Semester-III Faculty of
Commerce and Management Syllabus
in accordance with NEP 2020
Introduced from Academic Year 2024-25**

Title of Paper-Advanced Taxation GST-PaperIX (DSC–9) (MMC-IX)

Students will be able to-

1. Knowledge about GST Account and records, e-way bill.
2. Payment of GST tax
3. Procedure of TD and TCS under GST
4. Understand E-commerce transactions

4 CREDITS

Unit No	Content	Hours
Unit I	Accounts and Records, E-way bill under GST	15
	Introduction, Definitions, Accounts and other records, period of retention of records, Electronic way bill, restrictions on generation of E-way bill, E-invoice Practical:- Prepare power point presentation E-way bill generation procedure	
Unit II	Payment of Tax under GST:	15
	Introduction, definitions, payment of tax, interest, penalty, and other amounts, Interest on delayed payment of tax, late fee, transfer of Input tax credit Practical:- Prepare power point presentation on Procedure of GST tax payment	
Unit III	Tax deduction at source and collection of tax at source under GST:	15
	Introduction, TDS (section 51 of CGST Act), Collection of Tax at Source (Section 52 of CGST Act) GSTR 7 and GSTR 8 Practical:- Prepare power point presentation on procedure of TDS	
Unit IV	Electronic commerce Transactions:-	15
	Introduction, definitions, Taxability of E-commerce transactions under GST Practical:- Prepare poster on E-commerce transactions	

Reference Books:

1. ReferencerbyGoodsandServiceTaxPractitioners'AssociationofMaharashtra,Mumbai.
2. Sury,M.M.:GoodsandServicesTaxinIndia,
3. Agarwal,CAVK:GSTGuideforStudents, NeelamBookHouse,Delhi
4. Datey,V.S.:GSTReadyReckoner,Taxmann,NewDelhi
5. Thakkar, Vishal:GST fortheLayman, TV18BroadcastLtd.,
6. TheInstituteofChartered AccountantsofIndia,StudyMaterial forCAInter/Final

Shivaji University, Kolhapur

Nature of Question Paper M.Com.-II Semester-III

Advanced Taxation GST –Paper IX (DSC– 9) (MMC-IX)

Marks: 80

Duration:3
hours.

Instructions:

1. Question number1 and 2 are compulsory
2. Attempt any three questions from question number 3 to 6

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

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and Management
Syllabus in accordance with
NEP 2020 Introduced from Academic Year 2024-25
M.Com.–II Semester-III
Advanced Taxation GST-Paper X (DSC–10)(MMC-X)
GST returns and online filling procedure

Students will be able to-

1. Knowledge about different GST return.
2. Understand Procedure of GST return filling
3. How to become Goods and Service Tax Practitioner
4. Understand GST N website

4 Credits

Unit	Content	Hours
Unit I	Know the Different concepts for preparation of GST return:	10 Hours
	Introduction and definition of Return, Relevant Definitions- Common portal, Meaning of supply, Mixed and Composite supply, Credit note, casual taxable person, debit note, Electronic cash ledgers, Electronic credit ledger, Inward supply, Outward supply, Reverse charge, supplier, taxable supply, Exempt supply, Invoice or tax invoice, taxable person. Tax period, Zero rated supply, Recipient, Mode of filing of returns Practical:- Prepare power point presentation on GST Common portal	
Unit II	Computation of Input tax credit utilisation under GST:	15 Hours
	Statutory provision for taking Input tax credit, Apportionment of Credit and blocked credits, credit in special circumstances, distribution of credit by Input Service Distributor, How ITC is utilized. Input tax credit in respect of Capital goods and goods sent to job work. Practical:- Prepare power point presentation on IT Utilization	
Unit III	Furnishing of different return under GST:	20 Hours

	Furnishing detail of outward supplies GSTR1 , IFFreturn,Communication of details of inward supplies and input tax credit- GSTR 2A and 2 B, Furnishing of return u/s 39 GSTR3B, GSTR 4Return for composition supplier , GSTR -5 return for Non-resident taxable person ., GSTR 6 –Return for Input Service Distributor, GSTR7-Return for tax deducted at source, GSTR 8 Statement for tax collection at source, CMP-8 composition scheme quarterly return GSTR9/9A and GSTR9C-Annual return and annual statement, GSTR10	
	Final return, Procedure of return filling Practical:- Download GSTR form and fill the imaginary return	
Unit IV	GSTN portal and Goods and Service Tax Practitioner (GSTP): Introduction, Eligibility criteria, Activities which can be undertaken by GSTP, Furnishing return through GSTP, Examination for GST Practitioners, Procedure of enrolment as GSTP, visit to GSTN portal Practical:- Visit GSTN portal	15 Hours

Reference Books:

1. Reference by Goods and Service Tax Practitioners' Association of Maharashtra, Mumbai.
2. Sury, M.M.: Goods and Services Tax in India,
3. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
4. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
5. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
6. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Marks: 80	Shivaji University, Kolhapur Nature of Question Paper M.Com.-II Semester-III Advanced Taxation GST Paper X (DSC-10)(MMC-X)	Duration: 3 hours.
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6		
Q.1a. Choose the appropriate alternative	(10)	
b. True or false	(6)	
Q.2 Short Notes (any 4 out of 6)	(16)	
Q.3 Practical Problem/ Long answer question	(16)	
Q.4 Practical Problem/ Long answer question	(16)	
Q.5 Practical Problem/ Long answer question	(16)	
Q.6.a. Short answer question/ Problem	(8)	
b. Short answer question/ Problem	24	(8)

**Shivaji University, Kolhapur Syllabus
of M.Com
Faculty of Commerce and Management
Syllabus in accordance with
NEP 2020 Introduced from Academic Year 2024-25
M.Com.–II Semester-III**

Advanced Taxation GST-Paper XI (DSC–11)(MMC-XI)

Students will be able to-

1. Knowledge about GST audit & assessment.
2. Job work taxation
3. Inspection, Search, Appeals & Revision under GST.

4Credits

Units	Content	Hours
Unit I	Audit & Assessment Under GST:	15Hours
	Audit conducted by the Department of GST, its procedure & Assessments, various section under which assessment is done Practical:- Prepare power point presentation on various types of appeals	
Unit II	Inspection & Search under GST:	15Hours
	Procedure of Inspection & search under GST Practical:- Prepare power point presentation on procedure of Search	
Unit III	Appeals & Revision:-	15Hours
	Procedure for Filing of appeals against the order of Assessment. Practical:- Prepare PPT on procedure of filing an appeal	
Unit IV	Job Work Taxation:-	15Hours
	Taxation on Job Work under GST Practical: GST calculation on Job work	

Reference Books:

1. Reference by Goods and Service Tax Practitioners' Association of Maharashtra, Mumbai.
2. Sury, M.M.: Goods and Services Tax in India,
3. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
4. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
5. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
6. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

Marks:80	Shivaji University,Kolhapur	Duration:3 hours.
	Nature of Question Paper M.Com.-II Semester-III Advanced Taxation GST-Paper XI (DSC-11)(MMC-XI)	
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6		
Q.1a.Choosetheappropriatealternative	(10)	
b.Trueorfalse	(6)	
Q.2ShortNotes(any4outof6)	(16)	
Q.3PracticalProblem/ Long answer question	(16)	
Q.4PracticalProblem/ Long answer question	(16)	
Q.5PracticalProblem/ Long answer question	(16)	
Q.6.a.Shortanswerquestion/Problem	(8)	
b.Shortanswerquestion/Problem	(8)	

Shivaji University, Kolhapur
Syllabus of M.Com.–II Semester-IV
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-25
Title of Paper-Advanced Taxation Paper XII (DSC–12)(MMC-XII)
(Stock Exchange and Share Marketing)

Course Outcomes:

1. To have comprehensive understanding about the stock market operations.
2. To know structure and trading process in the stock exchange and share market.
3. To get knowledge about settlement procedures, processes and regulations
4. To recognise merging challenges in the Indian Stock market

2Credits

Unit	Contents	No of Hours
I	Capital Markets in India– An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Problems of New Issues Market– IPO's – Investor protection in primary market– Recent trends in primary market– SEBI measures for primary market. Practical- Visit SEBI website and collect basic information of its functions	15
II	Stock exchanges and its Functions: Meaning, Nature, Functions of Secondary Market– Organisation and Regulatory framework for stock exchanges in India– SEBI : functions and measures for secondary market – Overview of major stock exchanges in India -Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting Practical- a. Visit BSE website and check the information available about BSE. b. Check, how to open DEMAT Account? And understand its uses.	15

References

1. Punithavathy Pandian, "Security Analysis and Portfolio Management", Vikas Publishing House Pvt. Ltd.
2. Prasanna Chandra, "Investment Analysis and Portfolio Management", Tata McGraw Hill, 3rd Edn., 2008
3. V.A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House
4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publisher

Shivaji University, Kolhapur
Nature of Question Paper
M.Com–II-Semester-III
Title of Paper-Advanced Taxation–Paper XII
(Stock Exchange and Share Marketing)

Instruction:

- 1. Question Number 1 and 2 are Compulsory.**
- 2. Attempt any three questions from question number 3 to 6.**
- 3. Use of calculator is allowed**

Q.1	a) Choosetheappropriatealternatives (5) b) TrueandFalse (3)	8
Q.2	ShortNotes(any2outof3)	8
Q.3	Broadquestion/PracticalProblem	8
Q.4	PracticalProblem/PracticalProblem	8
Q.5	PracticalProblem/PracticalProblem	8
Q.6	PracticalProblem/PracticalProblem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III
International Business – Paper-IX
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To impart knowledge of International Business.
2. To explain the concepts of International Business Environment.
3. To apply concepts of Strategy Development.
4. To demonstrate the process of International Economics Institutions and Integrations.

Unit No.	Contents	No. of Hours
1	International Business :- Introduction, Scope, Reasons for International Trade, Theories of International Trade (Only Concept, Features, Limitations), Non-Tariff Barriers, Balance of Payment, Disequilibrium of Balance of Payment and its Remedial Measures, Balance of Trade, Orientation in Overseas Business, India's New Foreign Trade Policy.	15
2	International Business Environment :- Introduction, Components Of International Business Environment, Opportunities and threats of Indian Companies in International Market, Different Modes of Entry in International Market, Ethical Issues in International Business, Foreign Direct Investment (FDI)- Concept, Recent Trends of Foreign Direct Investment in India.	15
3	Strategy Development in International Business : Introduction, Global Expansions Plans, Value Chain analysis – Concept, Porter's Value Chain Framework, Green Field Investment – Concept, Advantages, Disadvantages, Strategic Alliance- Concept, Advantages, Disadvantages, Use of Computers in Management Applications- MIS	15
4	International Economics Institutions and Integrations : Economic Integration – Meaning, Levels of Economic Integrations, ASEAN, SAARC, NAFTA, IFC World Trade Organisation (WTO)- Principles, Agreements, TRIPs (Trade Related intellectual Property Rights) , Indian Patent Law (Only Meaning), Indian Patent Act (Only Meaning), Difference between IMF and World Bank	15

Reference Books:

1. International Business: Competing in the Global Marketplace Paperback
2. by Charles W. L. Hill (Author), K Arun.
3. International Business: The Challenges of Globalization, 9th edition by

4. John J. Wild and Kenneth L. Wild Published by Pearson (July 22nd 2019).
5. International Business: Text and Cases by Francis Cherunilam.
6. International Business ,Jaiswal, Himalya Publishing House.
7. International Business Text and Cases by P SubhaRao
8. International Business by V.K.Bhalla
9. International Business by Hill and Jain
10. The International Business Environment by AnantSundaram

Online Sources

1. <https://www.wto.org/>
2. <https://www.imf.org/external/index.html>
3. <https://www.worldbank.org/>
4. <https://www.mondaq.com/india/patent/656402/patents-law-in-india>
5. https://www.tpci.in/research_report/indias-foreign-trade-policy/

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Business Administration– Paper-IX
International Business

Marks80

Duration3Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III
Accounting for Management – Paper-X
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To identify the importance of Accounting in business organizations.
2. To understand the Accounting terminologies and process for business organizations.
3. To apply the principles of Accounting in financial transactions of business organizations.
4. To implement Accounting process through computerized Accounting software.

Unit No.	Contents	No. of Hours
1	Accounting as an information system (a) Business activity: concept and classification of accounting, (b) Financial Accounting- Need for Accounting, Internal and external users of accounting information. Business transactions; Nature of accounting transactions. (c) Double entry system, Accounting equation, Branches of Accounts and Types of Accounts .Golden rules of accounting. Accounting Fundamentals (a) Accounting Principles, Concepts and Conventions (b) Capital and Revenue transactions - capital and revenue expenditures, capital and revenue receipts (c) Double entry system (d) Journal, Ledger, Accounting cycle	15
2	Accounting Equation (a) Definition of balance sheet (b) components of balance sheet (c) Assets, Liabilities, Stockholders equity, (d) Companies Wealth Trial Balance and Final Accounts (a) Preparation of trial balance (b) Preparation of Final Accounts for Sole Proprietors (c) Final Accounts of Partnership Firms	15
3	Subsidiary Books: (a) All subsidiary books: Sales books, sales return book, purchase book, purchase return book, bills receivable book, bills payable book, cash book (b) Cash book (Single column double column, and three columnar cash book), petty cash book and journal proper. Depreciation Accounting – Brief of various Methods, Computation and Accounting Treatment of Depreciation (Straight line and Diminishing Balance Method); Change in Depreciation Methods	15
4	Computerized accounting: (a) Concept, features, importance, components of Computerized Accounting Software	15

	(b) Overview of Tally ERP 9: Features of Tally ERP 9, Advanced Accounting & Inventory Features, F11 Features, F12 Features, (c) Functions with Tally ERP 9: Recording Transactions, Adv. Accounting Vouchers, Adv. Inventory Vouchers, Cost Categories (d) Introduction to GST, Objectives of GST	
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Books Recommended:

1. Dr.S.N.Maheshwari, DrSuneel.K.Maheshwari and CA Sharad K. Maheshwari :- “A Textbook of Accounting for Management”; Vikas Publishing House.
2. Dr.JawaharLal :-“Accounting for Management”; Himalaya Publishing House
3. S.K.Bhattacharya and John Dearden revised by S.Venkatesh,Banglore :-“Accounting for Management Text and Cases”; Vikas Publishing House.
4. S.P.Jain and K.L.Narang :-“Solution to Problems On Accountancy”;Kalyani Publishers
5. T.S .Grewal,M.W.Smarth,S.M.Somani,B.C.Parekh :- “First course in Book –keeping and Accountancy” ;S. Chand & Co. New Delhi.
6. R.L.Gupta :- “Introduction to Accountancy”; S. Chand & Co. New Delhi
7. Robert Anthony,DavidHawkins,Kenneth Merchant :-“Accounting” ;Tata McGraw- Hill Publishing Company Limited
8. RajanChougale:- “Computerized Financial Accounting Using Tally”
9. Tally Education (2018) :- “Official Guide to Financial Accounting Using Tally. ERP 9 with GST”
10. (Release 6.4), Bengaluru: Tally Education Pvt. Ltd.

Websites

- 1) www.accountingcoach.com
- 2) www.futureaccountant.com

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Business Administration– Paper-X

Accounting for Management

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III
Quality Management – Paper-XI
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To ensure that students know tools of Quality Management.
2. To give students an understanding the contribution of quality Gurus
3. To make students familiar with quality standard
4. To explain and show in practice the benefits quality tools

Unit No.	Contents	No. of Hours
1	Introduction to Quality Management Evolution of Quality, Definition of Quality, Dimensions of Quality, Quality Control, Quality Assurance, Total Quality Management (TQM), Quality Management System, Quality Management Principles	15
2	Quality Gurus: Dr. Walter Shewhart: Contribution of Shewhart to quality management, Dr. Edwards Deming: Contribution of Deming to quality management, Philip B. Crosby: Contribution of Crosby to quality management, Dr. Joseph Juran: Contribution of Juran to quality management, Dr. Genichi Taguchi: Contribution of Taguchi to quality management, Dr. Shigeo Shingo Contribution to Shigeo to quality management, Dr. Kaoru Ishikawa: Contribution of Ishikawa to quality management,	15
3	Quality Standards: ISO 9001: Structure, ISO Registration, Requirements, Benefits of ISO registration, o Examples of ISO Standard Benchmarking: Definition of Benchmarking, Reasons for Benchmarking, Types of Benchmarking, Benchmarking Process, Advantages of Benchmarking, Limitations of Benchmarking	15
4	Quality Standards: Six Sigma: Concept, Importance of Six Sigma, Levels of Six Sigma, Kaizen: Concept, three pillars of kaizen, elements and Factors of Kaizen,	15

1. Out of the Crisis" by W. Edwards Deming

2. "Quality Is Free" by Philip B. Crosby
3. "Juran's Quality Handbook" by Joseph M. Juran and A. Blanton Godfrey
4. "What is Total Quality Control?: The Japanese Way" by Kaoru Ishikawa
5. "Zero Quality Control: Source Inspection and the Poka-Yoke System" by Shigeo Shingo
6. "The Quality Toolbox" by Nancy R. Tague
7. "The Toyota Way" by Jeffrey K. Liker
8. "Lean Thinking" by James P. Womack and Daniel T. Jones
9. "The Goal: A Process of Ongoing Improvement" by Eliyahu M. Goldratt and Jeff Cox
10. "Introduction to Statistical Process Control" by Douglas C. Montgomery

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Business Administration– Paper-XI
Quality Management

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III

Introduction to GST

Paper-XII
Credits: 2 Introduced
from June 2024

Course Outcomes

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

3. Understand the concept of Goods and Services Tax
4. Know the legal provision regarding GST

2 Credits

Unit	Contents	No. of Hours
Unit-I	Introduction to GST: Theory: Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions Practical: Poster presentation on Introduction to GST	15 hours
Unit-II	Charge of GST: Theory: Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organise Group Discussion and Seminars of Students on GST.	15 hours

Reference Books:

8. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
9. Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
10. Sury, M.M.: Goods and Services Tax in India
11. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
12. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
13. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
14. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final Journals
3. Journal of Accounting and Taxation: The Academic Journals
4. The Chartered Accountant: The Institute of Chartered Accountants of India

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III
Introduction to GST
Paper-XII
Credits: 2 Introduced
from June 2024

Duration: 2 hours		Marks: 40
Instructions:		
3. Question number 1 and 2 are compulsory		
4. Attempt any three questions from question number 3 to 6		
Q.1 a. Choose the appropriate alternative		(5)
b. True or false		(3)
Q.2 Short Notes (any 4 out of 6)		(8)
Q.3 Long answer question/ practical problem		(8)
Q.4 Practical Problem		(8)
Q.5 Practical Problem		(8)
Q.6 a. Short Problem		(4)
b. Short answer question/ Problem		(4)

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
Introduced from Academic Year 2024-25
M.Com. II (Semester –III)

DSC-Co –operation and Rural Development Paper IX (Cooperative Accounts, Audit & MIS)

Course Outcomes:		
1. Familiarize the students with the special features of accounting and audit in co-operatives.		
2. Enable the students to understand the procedures of co-operative audit.		
3. Enable the students to understand the Management of Information System.		
Credits -4		Total Marks-80
Unit	Title	Periods
Unit I	Accounting system: Accounting system in cooperatives-day books, kind of day books, simple & columnar day book, purpose of using different columns, preparation of day books.	15
Unit II	Book keeping – meaning & definition, systems of book keeping – single & double entry systems. Different Books and Register maintained by Cooperative Society	15
Unit III	Preparation of final accounts- preparation of receipts & accounts, trading accounts, profit & loss accounts & balance sheet, bank reconciliation statements-meaning. Methods of preparation.	15
Unit IV	Audit – Meaning, definition & objectives cooperative audit-objects & features of cooperative audit, classification of different audit, supervision-meaning & different agencies of supervision. Management of Information System (MIS)- Concepts, types of Management, characteristics of MIS, computer based MIS.	15
References:		
1. Krishnaswami O.R. Co-operative Account Keeping, Oxford & IBH Publishing Co., New Delhi.		
2. Krishnaswami O.R. Co-operative Audit, Oxford & IBH Publishing Co. New Delhi.		
3. Saminddin, MahfoozurRahman and HifzurRehman. Co-operative Accounting and Auditing, Himalaya Publishing House, Mumbai.		
4. Khandelwal M.C. Co-operative Audit X-Rayed, Pitaliya, PustakBhandar, Jaipur.		
5. Department of Co-operation, Government of Maharashtra: Co-operative Audit Manual.		

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

**Co –operation and Rural Development Paper IX
(Cooperative Accounts, Audit & MIS)**

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
 Introduced from Academic Year 2024-25
 M.Com. II (Semester –III)

Co –operation and Rural Development Paper X (Role of Cooperatives in Agriculture & Rural Development)

Course Outcome: On successful completion of the course, the students will be able to-		
1. Understand the Concept & Significance of Rural Development.		
2. Understand the Role of cooperatives in agriculture development.		
Credits -4 Total Marks-80		
Unit	Title	Periods
Unit I	Rural Development: Concept & Significance of Rural Development, different approaches to Rural Development in India, various Rural Development Programmes / Schemes. Panchayati Raj System – Concept, Structure and role & policies of Panchayati Raj Institutions (PRI) in development of rural economy, PRI & Cooperatives.	15
Unit II	Farming system: Role of cooperatives in development of farming system–Joint cooperative farming (JCF)/ contract farming – lessons from successful cases of JCF system.	15
Unit III	Agriculture development: Role of cooperatives in agriculture development – input supply, procurement, storage, processing, value added processing activities, marketing of agriculture produce through cooperatives. Role of cooperatives in allied agriculture sectors / activities – animal husbandry, fisheries, poultry, piggery, sericulture etc.	15
Unit IV	Business Planning & Marketing: Registration & Storage of WDRA. - Business Storage, Business Planning & Marketing. Entrepreneurship Development Programmes for Rural Micro Enterprise and Small Skill Industries	15
References: 1. B.L.Matur, Rural Development and Co –operation RBSA Publishers, 2000 2. B.S.Mathur, Co-operation In India, SahityaBhawan, 1999 3. R.D.Bedi, Theory, History and Principles of Co-operation, R.Call Book Depot, 1999-2000. 4. S.Shanmugasundaram, Weavers Co-operatives, Rainbow, Publications, 1987 5. T.N.Hajela, Principles, Problems and Practice of Co-operation.		

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

Co –operation and Rural Development Paper X

(Role of Cooperatives in Agriculture & Rural Development)

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
 Introduced from Academic Year 2024-25
 M.Com. II (Semester –III)

Co –operation and Rural Development Paper XI- Cooperative Financial Institutions In India

Course Outcomes: On successful completion of the course, the students will be able to- 1. Understand the structure of cooperative credit and loaning procedure 2. Understand the constitution and functions of short term and medium term cooperative credit structure		
Credits -4		Total Marks-80
Unit	Title	Periods
Unit I	Agricultural Co-operative Credit: Classification of Cooperatives as Agriculture and Non- Agricultural- Cooperatives Credit Banking Structure: S.T., M.T.,& L.T., Principles of Good Credit System – Advantages of Cooperative Credit - PACS: Constitution and Working, Crop Loan, Re- organization of PACS., S.T. Loan policy and Procedure, Linking of Credit with Marketing- M.T. Credit: Purpose and Security. NFS lending & Micro Credit.	15
Unit II	Cooperative Development: Meaning, Economic Planning and Cooperative - Place of Co-operation in Five Year Plans - Recommendations of Important Committees: Mehta Committee, Mirdha Committee, AIRCSC, AIRCRC, CRAFTICARD, ACRC, Task Force on Short Term and Long Term Co-operative Credit Structure (Vaidhyathan Committee).	15
Unit III	DCCB & SCB: Its Significance in the Credit Structure - Constitution and Working- Mobilization of Deposits Lending Operations- Over dues and NPA, Apex Banks: Constitution and Working- Functioning of National Federation of State Cooperative Banks.	15
Unit IV	Long Term Credit: Need for a Separate Agency to provide L.T. Credit- Constitution and Working of Primary and State Co-operative Agricultural and Rural Development Bank-Debentures: Types, Procedures, Problems and Sinking Fund-National federation-single Window Co-operative Credit Delivery System-Multi Agency Approach.	15
References: 1. B. Smathur, Co-operation in India, SahityaBhawan, 1999. 2. R.D. Bedi, Theory, History And Principals Of Co-operation, R.Lall Book Depot, 1999- 2000 3. B.L. Mathur, Rural Development and Co-operation, Rbsa Publishers, 2000. 4 C.R. Reddy, Rural Banking In India, Rainbow Publications, 1987. 5 Nakkiran and John Winfred. A. Co-operative Banking In India, Rainbow Publications, 1988.		

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

**Co –operation and Rural Development Paper XI
(Cooperative Financial Institutions In India)**

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II Co –operation and Rural Development
SEMESTER – III

Introduction to GST

Paper-XII
Credits: 2 Introduced
from June 2024

Course Outcomes

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

5. Understand the concept of Goods and Services Tax
6. Know the legal provision regarding GST

2 Credits

Unit	Contents	No. of Hours
Unit-I	Introduction to GST: Theory: Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions Practical: Poster presentation on Introduction to GST	15 hours
Unit-II	Charge of GST: Theory: Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organise Group Discussion and Seminars of Students on GST.	15 hours

Reference Books:

15. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
16. Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
17. Sury, M.M.: Goods and Services Tax in India
18. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
19. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
20. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
21. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final Journals
5. Journal of Accounting and Taxation: The Academic Journals
6. The Chartered Accountant: The Institute of Chartered Accountants of India

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II Co –operation and Rural Development
SEMESTER – III
Introduction to GST
Paper-XII
Credits: 2 Introduced
from June 2024

Duration: 2 hours		Marks: 40
Instructions:		
5. Question number 1 and 2 are compulsory		
6. Attempt any three questions from question number 3 to 6		
Q.1a. Choose the appropriate alternative		(5)
b. True or false		(3)
Q.2 Short Notes (any 4 out of 6)		(8)
Q.3 Long answer question/ practical problem		(8)
Q.4 Practical Problem		(8)
Q.5 Practical Problem		(8)
Q.6.a. Short Problem		(4)
b. Short answer question/Problem		(4)

Shivaji University, Kolhapur M.Com. II (Semester-III) NEP Advanced Banking and Financial System: Paper-IX (Central Banking in India I) Introduced from June 2024		
Course Outcomes:After completion of this course, students 1. Understand the rationale of central banking 2. Learn the regulatory framework for RBI 3. Explain the functioning of RBI		
Marks 80		Credits 4
Unit No.	Unit Name	Periods
1	Introduction to Central banking 1.1 Meaning of central bank 1.2 Need of central bank 1.3 Evolution of central banking in the world 1.4 Evolution of central banking in India	15
2	Reserve Bank of India (RBI) 2.1 Establishment of RBI 2.2 Organizational Structure of RBI 2.3 Departments in RBI 2.4 Important Provisions in RBI Act 1934 and Recent Amendments	
3	RBI's Autonomy and Recent Issues 3.1 Concept of autonomy of central bank 3.2 Types of autonomy – Goal, Target, Instrument, etc 3.3 Issue of autonomy of RBI 3.4 Credibility & accountability of central bank	
4	RBI as a central bank 4.1 Role of RBI as a central banker 4.2 Central banking function of RBI 4.3 Promotional role / functions 4.4 An evaluation of RBIs role as a central banker	
References :		

1. Counterfeit Currency Notes in India https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11610&fn=2753&Mode=0
2. Expert Committee on Micro, Small and Medium Enterprises- <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=924>
3. Facility for Exchange of Notes and Coins- https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11611&fn=2753&Mode=0
4. Indian Coinage Act, 2011- <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/COIN281114.pdf>
5. Minimum Standards for a Currency Chest - https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11532&fn=2753&Mode=0
6. Rakesh Mohan (2006), Evolution of Central Banking in India, <http://rakeshmohan.com/docs/RBIBulletinJune2006-1.pdf>
7. Report of the High Level Task Force on Public Credit Registry for India- <https://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=895>
8. Report of the Internal Working Group on Rationalisation of Branch Authorisation Policy - <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=854>
9. Report of the Internal Working Group to Review Agricultural Credit- <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=942>
10. Report of the Inter-Regulatory Working Group on FinTech and Digital Banking - <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=892>
11. Reserve Bank of India (2005b): (History of) Reserve Bank of India (3 volumes), Mumbai: Reserve Bank of India
12. Reserve Bank of India (Note Refund) Rules, 2009 <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
13. Reserve Bank of India (Note Refund) Rules, 2009- <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
14. Security features of Indian banknotes- <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
15. Security features of New Gandhi Series Currency Notes- https://www.rbi.org.in/scripts/FS_PressRelease.aspx?fn=2753
16. Storage of Notes and Coins - https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11487&fn=2753&Mode=0

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Advanced Banking and Financial System: Paper-IX
(Central Banking in India I)

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

Shivaji University, Kolhapur M.Com. II (Semester-III) NEP Advanced Banking and Financial System: Paper - X (Central Banking in India-II) Introduced from June 2024		
Course Outcomes:After completion of this course, students 1. Understand monetary policy formulation of RBI 2. Learn about the regulatory and supervisory role of RBI 3. Understand the currency management system in India		
Marks 80		Credits 4
Unit No.	Unit Name	Periods
1	RBI and Monetary Policy 1.1 Meaning of monetary policy 1.2 Objectives of monetary policy 1.3 Instruments of monetary policy 1.4 An evaluation of RBIs monetary policy	15
2	Regulatory & supervisory role of RBI 2.1 Need for regulation and supervision 2.2 Important legal provisions relating to RBI's regulation and supervision 2.3 Functions of department of regulation 2.4 Functions of department of supervision	
3	Currency Management System 3.1 Meaning and importance of Currency Management 3.2 Functioning of Currency Management Department of RBI 3.3 Security features of New Gandhi Series Currency Notes 3.4 Facility for Exchange of Notes and Coins-Amendment of Note Refund Rules, 2009, Issue of Counterfeit Currency Notes in India	15
4	RBI and regulation of banks in India 4.1 Prudential norms on income recognition, asset classification 4.2 Norms on capital adequacy 4.3 Norms relating to NPAs and provisioning 4.4 Rules on Asset Reconstruction Companies (ARCs)	15
References : 1. Counterfeit Currency Notes in		

India https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11610&fn=2753&Mode=0

2. Expert Committee on Micro, Small and Medium Enterprises-
<https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=924>
3. Facility for Exchange of Notes and Coins-
https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11611&fn=2753&Mode=0
4. Indian Coinage Act, 2011- <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/COIN281114.pdf>
5. Minimum Standards for a Currency Chest -
https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11532&fn=2753&Mode=0
6. Rakesh Mohan (2006), Evolution of Central Banking in India,
<http://rakeshmohan.com/docs/RBIBulletinJune2006-1.pdf>
7. Report of the High Level Task Force on Public Credit Registry for India-
<https://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=895>
8. Report of the Internal Working Group on Rationalisation of Branch Authorisation Policy -
<https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=854>
9. Report of the Internal Working Group to Review Agricultural Credit-
<https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=942>
10. Report of the Inter-Regulatory Working Group on FinTech and Digital Banking -
<https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=892>
11. Reserve Bank of India (2005b): (History of) Reserve Bank of India (3 volumes), Mumbai: Reserve Bank of India
12. Reserve Bank of India (Note Refund) Rules, 2009
<https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
13. Reserve Bank of India (Note Refund) Rules, 2009-
<https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
14. Security features of Indian banknotes- <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
15. Security features of New Gandhi Series Currency Notes-
https://www.rbi.org.in/scripts/FS_PressRelease.aspx?fn=2753
16. Storage of Notes and Coins -
https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11487&fn=2753&Mode=0

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

**Advanced Banking and Financial System: Paper-X
(Central Banking in India II)**

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

Shivaji University, Kolhapur M.Com. II (Semester-III) NEP Advanced Banking and Financial System: Paper - XI (Central Banking in India-III) Introduced from June 2024		
Course Outcomes:After completion of this course, students 1. Understand the regulatory framework of RBI for banks 2. Learn about RBI's role in protection of customer's interest 3. Explain the RBI's approach towards adoption of new technology		
Marks 80		Credits 4
Unit No.	Unit Name	Periods
1	RBI and regulation of banks in India 1.1 Revised Guidelines on Lead Bank Scheme 1.2 Guidelines on Priority Sector Lending 1.3 Rationalisation of Branch Authorisation Policy 1.4 RBI and financial inclusion	15
2	RBI and bank customers 2.1 RBI's Charter of Customer Rights 2.2 Consumer Education and Protection Department - Functions 2.3 Reserve Bank's Integrated Ombudsman Scheme (RB-IOS), 2021 2.4 RBI's communication policy & department of communication	
3	Central banking and technological changes 3.1 Technological developments and RBI 3.2 Risks in the New IT age 3.3 Monetary policy and challenges posed by virtual currencies 3.4 Globalization and Central Banks	15
4	RBI's Recent Committees on Banking Sector Development 4.1 Report of the Working Group on Digital Lending including Lending through Online Platforms and Mobile Apps (2021) 4.2 Report of the Committee to Review the Working of Asset Reconstruction Companies (2021) 4.3 Report of the Internal Working Group to Review Agricultural Credit (2019) 4.4 Report of the Task Force on the Development of Secondary Market for Corporate Loans (2019)	15

References :

1. Counterfeit Currency Notes in India https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11610&fn=2753&Mode=0
2. Expert Committee on Micro, Small and Medium Enterprises- <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=924>
3. Facility for Exchange of Notes and Coins- https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11611&fn=2753&Mode=0
4. Indian Coinage Act, 2011- <https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/COIN281114.pdf>
5. Minimum Standards for a Currency Chest - https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11532&fn=2753&Mode=0
6. Rakesh Mohan (2006), Evolution of Central Banking in India, <http://rakeshmohan.com/docs/RBIBulletinJune2006-1.pdf>
7. Report of the High Level Task Force on Public Credit Registry for India- <https://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=895>
8. Report of the Internal Working Group on Rationalisation of Branch Authorisation Policy - <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=854>
9. Report of the Internal Working Group to Review Agricultural Credit- <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=942>
10. Report of the Inter-Regulatory Working Group on FinTech and Digital Banking - <https://www.rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=892>
11. Reserve Bank of India (2005b): (History of) Reserve Bank of India (3 volumes), Mumbai: Reserve Bank of India
12. Reserve Bank of India (Note Refund) Rules, 2009 <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
13. Reserve Bank of India (Note Refund) Rules, 2009- <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
14. Security features of Indian banknotes- <https://www.rbi.org.in/Scripts/PublicationsView.aspx?id=6450>
15. Security features of New Gandhi Series Currency Notes- https://www.rbi.org.in/scripts/FS_PressRelease.aspx?fn=2753
16. Storage of Notes and Coins - https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11487&fn=2753&Mode=0

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

Advanced Banking and Financial System: Paper-XI
(Central Banking in India III)

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II
SEMESTER – III
Advanced Banking and Financial System Paper-XII
 Introduction to GST

Credits: 2 Introduced
from June 2024

Course Outcomes

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

7. Understand the concept of Goods and Services Tax
8. Know the legal provisions regarding GST

2 Credits

Unit	Contents	No. of Hours
Unit-I	Introduction to GST: Theory: Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions Practical: Poster presentation on Introduction to GST	15 hours
Unit-II	Charge of GST: Theory: Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organise Group Discussion and Seminars of Students on GST.	15 hours

Reference Books:

22. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
 23. Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
 24. Sury, M.M.: Goods and Services Tax in India
 25. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
 26. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
 27. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
 28. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final
- Journals**
7. Journal of Accounting and Taxation: The Academic Journals
 8. The Chartered Accountant: The Institute of Chartered Accountants of India

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II
SEMESTER – III
Advanced Banking and Financial System Paper-XII

Introduction to GST
Credits: 2 Introduced
from June 2024

Duration: 2 hours		Marks: 40
Instructions:		
7. Question number 1 and 2 are compulsory		
8. Attempt any three questions from question number 3 to 6		
Q.1a. Choose the appropriate alternative		(5)
b. True or false		(3)
Q.2 Short Notes (any 4 out of 6)		(8)
Q.3 Long answer question/ practical problem		(8)
Q.4 Practical Problem		(8)
Q.5 Practical Problem		(8)
Q.6.a. Short Problem		(4)
b. Short answer question/Problem		(4)

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
Introduced from Academic Year 2023-24
M.Com. II (Semester –III)
DSE P-I Discipline Specific Elective
Business Economics Paper -IX

Credits: 4		Total Marks-80
Course Outcomes: 1.Able to the student understand External and Internal Business problems. 2.Known various methods of National Income Accounting. 3.Familiar with Employment and Output determination process. 4) Acquire knowledge of Consumption function and it impact on Business		
Unit	Title	Periods
Unit - 1	Macro economics and business decisions 1.1 Meaning nature and scope of macro economics 1.2 Business problems- internal and external 1.3 External economic problems and business decisions 1.4 Macro economic problems- unemployment, business cycle, economic growth, balance of payment	15 Hours
Unit - 2	National income and accounts 2.1 Circular flow of National income - two, three and four sector economy 2.2 Forms of National income accounting- social accounting , input- output accounting 2.3 Forms of National income accounting -Flow of Funds Accounting 2.4. Importance of National income data in Business decisions	15 Hours
Unit - 3	Employment and Output Determination 3.1 Classical Theory of Employment and Output Determination 3.2 Keynesian Theory of Employment and Output Determination 3.3 Difference between classical and Keynesian Theory of Employment and Output Determination 3.4 Impact of Employment and Output Determination on Business	15 Hours
Unit - 4	Consumption and It's Relevance to Business 4.1 Keynes' Psychological Law of Consumption 4.2 Income Consumption Relationship - Absolute Income Hypothesis, Relative Income Hypothesis 4.3 Income Consumption Relationship - Life Cycle Hypothesis, Permanent Income Hypothesis 4.4 Consumption Function and Business decisions	15 Hours
References: 1.Jhingan M.L., Macro Economic Theory, Vrinda Publication, Delhi. 2.Mithani D.M., Monetary Theory, Vota and Company, Mumbai. 3.Mithani D.M., Macro Economics, Himalaya Publishing House. 4.Dewett K.K., Modern Economic Theory, S. Chand & Co., Ltd., New Delhi. 5.Ackley G, Macro Economics: Theory and Policy, Macmillan, New York. 6.Keynes J.M., General Theory of Employment, Interest and Money, Macmillan and Co.		

London.

7.Seth M.L., An Introduction to Keynesian Economics, Lakshmi Narain Agarwal, Agra.

8.Fisher Irving, The purchasing power of money, Macmillan New York.

9.Shapiro Edward, Macro Economic Analysis, Galgotia Publication's New Delhi.

10.Dwivedi D. N (2017) Macro Economics – Theory and Policy; McGraw Hill Education

11.Ahuja H. L (2017) Advanced Economic Theory; S. Chand & Company, New Delhi

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

Business Economics: Paper-IX

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
Introduced from Academic Year 2023-24
M.Com. II (Semester –III)
DSE P-I Discipline Specific Elective
Business Economics Paper -X

Credits: 4		Total Marks -80
Course Outcomes: 1.Understand Investment function and factors affecting on it. 2.Familiar with components of Money Supply. 3.Known various approaches of Demand for Money. 4.Able to student analyse Macro Economic Equilibrium		
Unit	Title	Periods
Unit - 1	Investment and It's Relevance to Business 1.1 Investment- Meaning, Types and Importance 1.2 Factors affecting on Investment 1.3 Marginal Efficiency of Investment 1.4 Investment Function and Business decision	15 Hours
Unit - 2	Supply of Money 2.1) Money Supply - Meaning 2.2) Components of Money Supply- Traditional and Modern Approach 2.3) Approaches Regarding Measure of Money Supply 2.4) Factors affecting on Money Supply	15 Hours
Unit - 3	Demand for Money 3.1 Demand for Money - Meaning and Importance 3.2 Keynes' Approach Demand for Money 3.3 Baumol and Tobin's Approach of Demand for Money 3.4 Friedman's Approach Demand for Money	15 Hours
Unit - 4	Macro-Economic Equilibrium 4.1 Aggregate Demand Curve - Meaning and Nature 4.2 Aggregate Supply Curve - Meaning and Nature 4.3 Derivation of Aggregate Demand and Supply Curve 4.4 Macroeconomics equilibrium with Aggregate Demand and Aggregate Supply Curve	15 Hours
References: 1.Jhingan M.L., Macro Economic Theory, Vrinda Publication, Delhi. 2.Mithani D.M., Monetary Theory, Vota and Company, Mumbai. 3.Mithani D.M., Macro Economics, Himalaya Publishing House. 4.Dewett K.K., Modern Economic Theory, S. Chand & Co., Ltd., New Delhi. 5.Ackley G, Macro Economics: Theory and Policy, Macmillan, New York. 6.Keynes J.M., General Theory of Employment, Interest and Money, Macmillan and Co. London. 7.Seth M.L., An Introduction to Keynesian Economics, Lakshmi Narain Agarwal, Agra. 8.Fisher Irving, The purchasing power of money, Macmillan New York. 9.Shapiro Edward, Macro Economic Analysis, Galgotia Publication's New Delhi. 10.Dwivedi D. N (2017) Macro Economics – Theory and Policy; McGraw Hill Education 11.Ahuja H. L (2017) Advanced Economic Theory; S. Chand & Company, New Delhi		

. Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Business Economics: Paper-X

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
Introduced from Academic Year 2023-24
M.Com. II (Semester –III) DSE P-I Discipline Specific Elective
Business Economics Paper -XI

Credits: 4		Total Marks-80
Course Outcomes: 1. Understand post Keynesian developments in Macro Economics 2. Familiar with Macro Economic Equilibrium process. 3) Analyse the factors responsible for Business Cycles. 4. Known the causes of inflation.		
Unit	Title	Periods
Unit - 1	Post Keynesian Developments in Macro economics 1.1) IS Curve - Meaning and Nature 1.2) Derivation of IS Curve 1.3) LM Curve- Meaning and Nature 1.4) Derivation of LM Curve	15 Hours
Unit - 2	Macro-economic Equilibrium 2.1) Macro Economic equilibrium-IS- LM Model 2.2) Shifts in IS Curve 2.3) Shifts in LM Curve 2.4) Relative Effectiveness Of Monetary and Fiscal Policy	15 Hours
Unit - 3	Theories of Business Cycles 3.1) Schumpeter and Kaldor 3.2) Samuelson and Hicks 3.3) Kaldor and Godwin 3.4) Real Business Cycle Theory	15 Hours
Unit - 4	Theories of Inflation 4.1) Classical Theory of Inflation 4.2) Keynesian Theory of Inflation 4.3) Structuralism Theory of Inflation 4.4) Impact of Inflation on Business	15 Hours
References: 1. Jhingan M.L., Macro Economic Theory, Vrinda Publication, Delhi. 2. Mithani D.M., Monetary Theory, Vota and Company, Mumbai. 3. Mithani D.M., Macro Economics, Himalaya Publishing House. 4. Dewett K.K., Modern Economic Theory, S. Chand & Co., Ltd., New Delhi. 5. Ackley G, Macro Economics: Theory and Policy, Macmillan, New York. 6. Keynes J.M., General Theory of Employment, Interest and Money, Macmillan and Co. London. 7. Seth M.L., An Introduction to Keynesian Economics, Lakshmi Narain Agarwal, Agra. 8. Fisher Irving, The purchasing power of money, Macmillan New York. 9. Shaprio Edward, Macro Economic Analysis, Galgotia Publication's New Delhi. 10. Dwivedi D. N (2017) Macro Economics – Theory and Policy; McGraw Hill Education 11. Ahuja H. L (2017) Advanced Economic Theory; S. Chand & Company, New Delhi		

. Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Business Economics: Paper-XI

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

M.Com. II
SEMESTER – III
Business Economics Paper-XII

Introduction to GST

Course Outcomes

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

9. Understand the concept of Goods and Services Tax
10. Know the legal provisions regarding GST

2 Credits

Unit	Contents	No. of Hours
Unit-I	Introduction to GST: Theory Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions Practical- Poster presentation on Introduction on GST	15hours
Unit-II	Charge of GST: Theory : Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST Practical: Organise Group Discussion and Seminars of Students on GST.	15hours

Reference Books:

29. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
 30. Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
 31. Sury, M.M. : Goods and Services Tax in India
 32. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
 33. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
 34. Thakkar, Vishal: GST for the Layman, TV 18 Broadcast Ltd.,
 35. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final
- Journals**
9. Journal of Accounting and Taxation: The Academic Journals
 10. The Chartered Accountant: The Institute of Chartered Accountants of India

M.Com. II
SEMESTER – III
Business Economics Paper-XII

Introduction to GST

Duration: 2 hours		Marks: 40
Instructions:		
9. Question number 1 and 2 are compulsory		
10. Attempt any three questions from question number 3 to 6		
Q.1 a. Choose the appropriate alternative		(5)
b. True or false		(3)
Q.2 Short Notes (any 4 out of 6)		(8)
Q.3 Long answer question/ practical problem		(8)
Q.4 Practical Problem		(8)
Q.5 Practical Problem		(8)
Q.6 a. Short Problem		(4)
b. Short answer question/ Problem		(4)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Marketing Management)
SEMESTER – III
RETAIL MARKETING – Paper-IX
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To enable the students to understand the concepts of retail marketing.
2. To explain the students on aspects branding and labeling in retail trade.
3. To Equip the students to get the knowledge of retail marketing and its segmentation.
4. To demonstrate the process of retail selling.

Unit No.	Contents	No. of Hours
1	Basics Of Retail Marketing Retailing: Definition of Retail Marketing, Characteristics of Retailing, Importance of retailing, Functions of Retailing, Growth of organized retailing in India	15
2	Types of Retailing: Store retailing, non-store retailing, Retail location factors, Branding in retailing, private labeling, Franchising concept	15
3	Globalization and changing retail formats: Online retailing and International Retailing: Opportunities and Challenges, Market entry formulas, New customized formats (customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades')	15
4	Communication tools used in Retailing: Retail promotion mix, Advertising, Sales promotion, Publicity, Retail selling process, Retail database, In-store customer service, e-tailing, window display, Role of Information Technology in retailing	15

Reference Books:

1. P.K Madhavan, Introduction to Retailing, Vijay Nicole Imprints Private Limited Chennai.
2. Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications, New Delhi
3. Retail Management – Suja Nair, Himalaya Publishing house.
4. Chetan Bajaj, Tuli & Srivastava, Retail Management, Oxford University Press, New Delhi. 2010
5. Fernie, Principles of Retailing, Elsevier Publishing, 2010
6. Giridhar Joshi, Information Technology For Retail, Oxford University Press, New Delhi 2009

. Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

Marketing Management– Paper-IX

RETAIL MARKETING

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Marketing Management)
SEMESTER – III
SERVICE MARKETING – Paper-X
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To enable the students to understand the concepts of service marketing.
2. To recognize the present strategies and approaches for addressing these challenges.
3. To employ the basic knowledge on challenges in distribution process.
4. To analyze the present scenario on the services in the organized retailing.

Unit No.	Contents	No. of Hours
1	Foundation of Services Marketing Introduction, concept of service, , Nature of Services, Distinctive Characteristics of Services, Classification of Services: Service Industry, Importance of Services Marketing, The Growth in Services: Global & Indian Scenarios, Four I's of services: Intangibility, Inconsistency, Inseparability and Inventory	15
2	Service marketing Mix: 7 Ps of Marketing Mix, Service Life Cycle, Service Design, Customer loyalty and profitability, Customer Satisfaction in Service Marketing	15
3	Distribution Strategies for Services, Personal Selling – Advertising and Sales Promotion in Service Industry, Challenges in Distribution of Services, Service Triangle, Service Encounter, Role of HR & Internal Marketing, Monitoring and Measuring customer satisfaction, SERVQUAL & GAP model, Handling complaints effectively, Service Failure and recovery	15
4	Aspects of Service Marketing: Improving Service Quality and Productivity, marketing of services, international strategies in service marketing, Recent trends in Marketing of Services: Tourism, Hospitality, Healthcare, Banking, Insurance, Education, IT & Entertainment	15

Reference Books:

1. Rampal. M.K & Gupta S. L, Service marketing, Galgotia Publishing, New Delhi 2000.
2. Valarie A Zeithaml, Services Marketing: Integrating Customer Focus Across the Firm, Second Edition, McGraw-Hill 2003.
3. Christopher Lovelock, Services Marketing: People, Technology & Strategy, Seventh Edition, Pearson Education, New Delhi 2011
4. Ravi Shanker, Services Marketing, First Edition, Excel Books, New Delhi 2008.
5. Bryson, J. M., Strategic Planning for Public Service and nonprofit organizations, First Edition, Pergamon Press 1993.
6. S M Jha, Services Marketing, Himalaya Publishing House, Mumbai 2000.

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Marketing Management– Paper-X
SERVICE MARKETING

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Marketing Management)
SEMESTER – III
RURAL MARKETING – Paper-XI
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To enable the students to understand the concepts of rural marketing.
2. To develop required skills to manage rural customers.
3. To suggest overcome the practical difficulties of rural marketing.
4. To Explore the job opportunities in rural marketing.

Unit No.	Contents	No. of Hours
1	Overview of Rural Marketing: Evolution of Rural Marketing in India, Definition, Nature, Scope, Characteristics and potentials of Rural Marketing, Importance of Rural Marketing, environmental factors affecting Rural Marketing, A comparative Analysis of Rural Vs Urban Marketing, Size & Structure of Rural Marketing, Emerging challenges and Opportunities in Rural Marketing.	15
2	Rural Markets & its Decisions: Profile of Rural Marketing, Consumer Profile, Rural Market Equilibrium, Classification of Rural Marketing, Regulated and Non-Regulated. Marketing Mix: Segmentation, Targeting, Position. Rural Marketing Strategies. Role of Central, State Government and other Institutions in Rural Marketing. Integrated Marketing Communication in Rural Marketing	15
3	Issues in Rural Marketing: Rural Consumer Behaviour, features, factors influencing, Lifestyle of rural consumer, FMCG sector in Rural India, concept and classification of consumer goods, Marketing Channels for FMCG, Fast growing FMCG, Marketing of consumer durables.	15
4	Trends in Rural Marketing: e- Rural Marketing, CRM & e-CRM in Rural Marketing, Advanced Practices in Rural Marketing, Social Marketing, Network Marketing, Green Marketing in Indian and Global Context, Co-operative Marketing, Micro Credit Marketing, Public-Private-Partnership Model in Rural Marketing, Advancement of Technology in Rural Marketing	15

Reference Books:

1. Badi R.V. Badi N.V. Rural Marketing Himalaya Publishing House – 2010 Page Nos. for Module 1 P.No. 3 to 7, 15 to 44, 33.

2. Acharya S.S. Agarwal N.L. Agriculture Marketing in India Oxford & IBH Publishing Company Pvt. Ltd.
3. Mishra and Puri Development Issues of Indian Economy Himalaya Publishing House
4. Habeeb U.R., Rahman K.S. Rural Marketing in India HPH- Mumbai 400 004 --- 2003
5. Rural Marketing GopalaswamyVikas Publishing House New Delhi.
6. KashypPradeep, Rant Siddhartha The Rural Marketing, Biztantra, Mumbai. 2005
7. DograBalramGhumanKarmider Rural Marketing concepts and practices Tata McGraw HILL Education Ltd. New Delhi 2011
8. Singh S Rural Marketing Management I/e Vikaj Publishing House New Delhi
9. Rural Marketing – C G Krishnamacharyulu, LalithaRamakrishnan – Pearson Education
10. Rural Marketing: Indian Perspective By Awadhesh Kumar Singh SatyaprakashPandey New age publishers
11. Rural Marketing – U.C.Mathur, excel books, 1/e 4. Indian Rural Marketing RajagopalRawat Publishers 4. PradeepKashyap and Siddhartha Raut, The Rural Marketing Book (Paperback) 2005, BIZTANTRA,
12. DograBalram and KarminderGhuman, Rural Marketing: Concepts and Practices (Paperback) 2007, Tata McGraw-Hill Publishing Company Ltd.
13. Pradeep Kashyap , Rural Marketing (Old Edition) Paperback – 2011, 2nd Edition, Pearson.
14. C.S.G. Krishnamacharyulu and LalithaRamakrishnanan, Rural Marketing Text and Cases, 2nd Edition, (Paperback) – 2010, Pearson Education

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-IISem-III

Marketing Management– Paper-XI
RURAL MARKETING

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)

Q.6.a.Short answer question/Short Practical problem	(8)
b.Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY,KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Marketing Management)
SEMESTER – III

Introductionto GST

Paper-XII

**Credits: 2 Introduced
from June 2024**

CourseOutcomes

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

11. Understand the concept of Goodsand ServicesTax
12. Know the legal provisions regarding GST

2 Credits

Unit	Contents	No.of Hours
Unit-I	Introductionto GST: Theory Difference between direct and indirect tax, Concept andfeatures of GST, Need for GST, Framework of GST in India,Benefits ofGST,ConstitutionalProvisions Practical -Poster presentation on IntroductiononGST	15hours
Unit-II	ChargeofGST: Theory : Extent and Commencement of CGST Act, SGST Actand UTGST Act, Levy and Collection of CGST, CompositionLevy, Extent and Commencement of IGST Act, Levy andCollectionofIGST Practical :Organise Group Discussion and Seminars of Students on GST.	15hours

ReferenceBooks:

36. Manoharan,T.N.:DirectTaxes:SnowWhitePublications,NewDelhi
37. Singhanian,Monica:StudentsGuidetoIncomeTaxandGST,Taxmann, NewDelhi
38. Sury,M.M. :GoodsandServicesTaxinIndia
39. Agarwal,CAVK:GST GuideforStudents,NeelamBookHouse,Delhi
40. Datey,V.S.:GSTReadyReckoner, Taxmann,NewDelhi
41. Thakkar,Vishal:GST fortheLayman,TV18BroadcastLtd.,
42. TheInstituteofChartered AccountantsofIndia,StudyMaterialforCAInter/Final Journals
11. JournalofAccountingandTaxation:TheAcademicJournals
12. TheChartered Accountant:TheInstituteofChartered AccountantsofIndia

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Marketing Management)
SEMESTER – III
Introduction to GST
Paper-XII
Credits: 2 Introduced
from June 2024

Duration:2 hours		Marks: 40
Instructions:		
11. Question number 1 and 2 are compulsory		
12. Attempt any three questions from question number 3 to 6		
Q.1a.Choose the appropriate alternative		(5)
b.True or false		(3)
Q.2Short Notes (any 4 out of 6)		(8)
Q.3 Long answer question/ practical problem		(8)
Q.4Practical Problem		(8)
Q.5Practical Problem		(8)
Q.6.a.Short Problem		(4)
b.Short answer question/Problem		(4)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020

M.Com. II
SEMESTER III

BUSINESS FINANCE-PAPER I

Credit 4
Introduced from June 24

Course Outcomes After studying this course, students will be able to... 1) Understand fundamental concepts of business finance and examine various financial decisions 2) Explain different types of capital structure 3) Know, compare and appraise various long-term and short-term sources of finance 4) Demonstrate different types of sources of Working Capital and various components of Working Capital Management		
Unit No.	Content	No. of Hours
Unit I	Environment of Business Finance: (a) Business Finance: Concept, scope and significance of Business Finance (b) Financial Goal: Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management (c) Finance Decisions: Investment decision, Financial decision, Dividend decision and Liquidity decision (d) Capitalization: Concept and Theories of Capitalization- Over-capitalization and Under-capitalization: Concept, causes, effects and remedies	15
Unit-II	Capital Structure: (a) Capital Structure: Meaning, Importance- Cardinal Principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing (b) Factors influencing the capital structure (c) Cost of Capital: Meaning, Significance and Weighted Average Cost of Capital (WACC)	15
Unit-III	Sources of Finance: (a) Shares: Equity Shares, Equity Shares with differential rights, Preference Shares, Employee's Stock Option (ESOP)- Meaning, Characteristics, Advantages and Limitations (b) Debentures and Term Loans: Meaning, characteristics, merits, demerits (c) Venture Capital: Concept, process, merits and demerits	15

Unit-IV Theory	Working Capital Management: (a) Working Capital: Concept, types and significance-Factors Determining working capital requirement (b) Sources of Working Capital: Accruals, trade-credit, commercial banks, public deposits, inter-corporate- deposits, short-term loans from financial institutions and commercial paper (CP) (c) Working Capital Management: Cash Management, Liquidity Management, Receivables Management and Inventory Management (Only concepts and techniques)	15
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Books Recommended:

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

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

Business Finance Paper I

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

SHIVAJI UNIVERSITY, KOLHAPUR Faculty of Commerce and Management Syllabus as per National Education Policy (NEP) M.Com. Part – II (Semester-III) Innovation and Entrepreneurship- Paper-I 4 credits Introduced from June – 2024		
COURSE OUTCOMES: After studying this course, students will be able to ... 1. Understand role of innovation in entrepreneurship. 2. Explain various types of entrepreneurs. 3. Evaluate various sources of raising finance. 4. Demonstrate an ability to design a business model canvas . 5. Apply innovative methods in marketing of products and services.		
Unit No.	Contents	No. of Hours
Unit I	Introduction to Innovation and Entrepreneurship a. Innovation: Concept and Definition of Innovation, Types: Product, Process, Organisational, Technological, Incremental, Radical, Challenges of Innovation, Phases of Innovation: observation, insight, ideation, experimental phase, Closed Vs Open Innovation b. Entrepreneurship: Concept, definition, Characteristics and role of entrepreneurship, Innovation mindset for entrepreneurs, Steps in Innovation Management: Idea generation, concept development, feasibility studies, product development, market testing and launch	15
Practical	Identify innovative ideas and understand its execution with nearby example of a entrepreneur.	
Unit II	Typology of Entrepreneurship and Crafting Business Models a. Entrepreneurship through Self Help Groups, Social entrepreneurship, Ecological entrepreneurship, Corporate Entrepreneurship, Franchising b. Introduction to business models: Meaning, Types and Components of business models, Business model canvas, Business model navigator, Customer discovery model	15
Practical	Visit a nearby SHG/social/ecological/corporate entrepreneur and understand it's business model .	
Unit III	Product Ideation, Intellectual Property Right and Entrepreneurial Financing a. Product Ideation : Meaning, stages, methods and techniques b. Intellectual Property Rights : Meaning, Types of	15

	IPR Trademark, Patents and copyrights	
Practical	Collect information of single person/ firm/ corporate body having patent.	
Unit IV	Innovation in functional areas of Management - Innovation in Production Management - Innovation in Human Resource Management: New Trends in Human Resource Management- Technological advancements, Remote work, diversity and inclusion, employee well-being, data driven decision making, skill development, agile HR practices,, - Innovation in Marketing Management: Innovation in branding, distribution channel, marketing tools - Innovation in Financial Management	15
Practical	Prepare a power point presentation on recent trends in any one functional area of management.	

References-

1. Vinnie Jauhari& Sudhanshu Bhushan : Innovation Management
2. Peter Drucker: Innovation and Entrepreneurship
3. Khanka S. S.: Entrepreneurial Development
4. Carayannis E. G., Samara E. T.: Innovation and Entrepreneurship
5. Leach, Melicher : Entrepreneurial Finance
6. C. K. Prahalad, M. S. Krishnan: The New Age of Innovation: Driving Cocreated Value Through Global Networks
7. Trott, Paul: Innovation Management and New Product Development
8. Kotler, P. and Keller, K.L.: Marketing Management
9. Mohr, J. : Marketing of high-technology products and innovations

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.-II Sem-III

Innovation and Entrepreneurship

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question/Practical problem	(16)
Q.6.a. Short answer question/Short Practical problem	(8)
b. Short answer question/Short Practical Problem	(8)

Guidelines for Research Projects

M. Com. II, Sem. III (4 Credits)

A) For Research Students

1. Project Report shall be prepared by the students individually and under the guidance of the concerned teacher (Project Guide).
2. The Report can be prepared on any course (subject) under the faculty of Commerce (UG and PG).
3. The Report may be based on primary data or secondary data.
4. The Project Report which is to be prepared in M. Com. II, Semester III should be based on Case Study Method of Research.
- 5.

6. The outline of the Project Report should be as follows –

A) For the Research Project of M. Com. II, Semester III (**4 credits**)

The Project Report shall consist of at least typed **50** pages

Chapter I – Introduction and Research Methodology (3-5 pages) - Introduction, Statement of the Problem (Need of the study), Significance of the Study, Objectives of the Study, Research Methodology, Scope and Limitations of the Study

Chapter II – Conceptual or Theoretical Background or Framework (5-7 pages)

Chapter III – Profile of the organisation (3-5 pages)

Chapter IV – Analysis and Interpretation of Data – (30-35 pages). The data should be of at least five years.

Chapter V – Findings, Suggestions and Conclusion (2-4 pages)

7. The technical specifications for preparation of Project Report are

- Font – Times New Roman
- Font Size – Main Heading – 16, Heading – 14, sub-heading 12 Bold and writing – 12
- Line spacing – 1.5 inches
- Spacing when one point over and next point start – if required single enter.
- Page size – A4
- Margin – 1” to all sides
- Numbering – every point is to be numbered as 1.1, 1.2 etc. and sub-points as 1.1.1, 1.1.2 etc.
- Tables – every table must have title and number
- **Use front and back pages. Single side typed projects will not be accepted.**
- Colour Pages – only if required
- Content – for chapters, for table and for graphs & diagrams

8. Graphs should be drawn only the table includes three or more variables. **‘One variable – one table – one graph - one line analysis – one page’ format must be avoided.** To analyse the data more precisely and to interpret rightly students should try to accommodate two or more variables in one table.

9. The references or bibliography must be given at the end of the report. It should contain – Name of the Author, Title of the Book or Title of the Research Paper or Article, Name of the Publication or Name of the Journal and Year of the publication or issue and month of publication of journal. Generally, the references are sequenced in alphabetical order of the name of the author.

10. Every student should give Annexure at the end of the Project Report. It will include questionnaire, interview schedule, list of the sample respondents (if possible, provide mobile number, short address and their designation) and any other information or data which is important part of the study.

11. One copy of final typed Project Report should be submitted to the concerned department of the college on or before the date fixed by the concerned coordinator.

B) For Research Guides

1. All teachers teaching to the M. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Research Project. It is the responsibility of every teacher teaching to the M. Com. Programme to guide to the students allotted to them by the coordinator of M. Com. Programme of the concerned college.

2. The guide should check title and objectives of the study carefully and see that the objectives are set considering the title of the study.

3. The guide should check the questionnaire or interview schedule is designed in such a way that it will be able to collect data to satisfy the objectives.

4. The guide should check the presentation of data and analysis and interpretation of data satisfy the objectives of the study, findings are based on the data and suggestions are given on the basis of the data and findings.

C) For Panel of Experts

1. Every student will be evaluated separately for Project Report and Viva

2. The panel of experts will assess the Project Report on the basis of originality, research contribution, way of analysis and interpretation, findings etc.

3. Viva will be conducted for every student individually. The panel of experts will assess the knowledge of students by asking question orally on research process and project report. They will try to verify that the student has done the project on his own and also identify his/her insight in the research problem

concerned.

4. The panel of experts will consist of three experts. One of them will be chairman, second external examiner and third internal examiner.

5. All the experts will be appointed by the university. However, internal examiner will be from the concerned college. If any teacher from the concerned college is not eligible to appoint as an examiner, a teacher from the nearby college will be appointed as internal examiner.

6. The car is allowed to the external examiners. However, the experts should try to use one car for both of them, if the route is same or at least distance.

7. For the Research Project of M. Com. II, Semester III (**4 credits**), the total marks for research project will be 100. Out of these, 60 marks for Research Project and 40 Marks for Viva. Percentage of marks required for passing is 40% and the student should pass separately in Research Project and Viva.

8. The schedule for assessment of Research Project and Viva will be prepared by the university authority. However, it will be conducted preferably immediately after the theory examination or semester end examination.

Semester IV

Shivaji University,
Kolhapur Syllabus of
M.Com-II

Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-2025
M.Com–II Semester-IV

Title of Paper-Advanced Accountancy -Paper XIII (DSC-13)
(MMA XIII) Course Outcomes

After Studying this course, students shall be able to:

1. Understand concept of Human Resource Accounting
2. Familiar with preparing Royalty accounts
3. Demonstrate preparation of contract accounting
4. Understand preparation of Accounts of Non-Government Organizations Grants

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	Human Resource Accounting Theory-Introduction, Historical development of HRA, Meaning and definitions, Objectives of HRA, Need of HRA, Scope of HRA, Methods for Valuation of Human Resources, Merits of HRA, Limitation of HRA. Practical-a) Visit to organization and collect the information about the importance of HRA practices in making organizations more effective in executing their functions. b) Arrange the group discussion on Human Resource Accounting Practices and its Impact on Managerial Performance	15
II	Royalty accounts Meaning and definition –Technical Terms –Royalty –Landlord –Tenant –Minimum Rent –Short Workings –Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease –Treatment of Strike and Stoppage of work –Accounting Treatment in the books of Lessee and lessor –journal entries and Ledger Accounts including minimum rent account. Practical-Arrange the group discussion on royalty accounting	15
III	Contract accounting –Construction Contracts Introduction, Meaning, Definition, Accounting procedure of preparation of contract Account Practical-Collect the data of construction contract account and prepare the contract account	15

IV	Accounts of Non-Government Organization Introduction to accounting for government Grants, record of government grants in accounting, methods of accounting for government Grants Types of Grants, accounting for government Grants journal entries, Final Accounts of Non-Government Organization Practical Collect the data of Non Government Organization Grants and maintain the books of account	15
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Reference Books

1. Arulnandan, M.A. and Raman, K.S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
3. Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi
4. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida
5. [William D. Keller](#) (Author), Essentials of Advanced Accounting Paperback
6. S.N. Maheshwari, Advanced Accountancy
7. D.S. Rawat, Advanced Accountancy
8. William Keller - Essentials of Advanced Accountancy,
9. Dr. B.M. Agarwal and Dr. M.P. Gupta, Advanced Accountancy (Text and Problems) For C.A. Inter (Group -II)

Additional Readings: (if web source then provide URI)

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

Suggested Research Journal:

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

**Shivaji University,
Kolhapur**
Nature of Question
Paper M.Com–II Semester-IV
Title of Paper-Advanced Accounting Paper XIII

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
3. Use of Calculator is allowed

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

Shivaji University,
Kolhapur Syllabus of M.Com-II

**Faculty of Commerce and
Management Syllabus in accordance with NE
P2020 Introduced from Academic Year 2024-
2025 M.Com-II Semester-IV**

**Title of Paper-Advanced Accountancy -Paper XIV (DSC-14)
(MMA XIV) Course Outcomes**

After Studying this course, students shall be able to:

1. Understand concept of Environmental accounting
2. Familiar with Voyage and investment accounting
3. Demonstrate preparation of Value added and EV A statement
4. Understand preparation of Under writer Account

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	Environmental Accounting: Theory -Introduction, Meaning of environment, Pollution and degradation of environment, Environmental awareness, Environmental accounting, -Meaning, Importance of Environmental Accounting, Evolution of environmental accounting, Aspects of Environmental accounting- National angle and corporate point of view, Major accounting issues relating to environmental accounting Practical -Visit to the organization and collect the data regarding the issue of environmental accounting	15
II	Voyage accounting and Investment accounting: Theory -Voyage accounting: Introduction, Meaning, Definition, components, Importance, Accounting entries and voyage account Investment Accounting: Meaning, Types, Sales and purchase price, Interest on Investment, Methods, Accounting entries and ledger account Practical -Arrange the group discussion on investment accounting	15
III	Value Added and Economic Value Added -Introduction, meaning, objectives, Economic Value Added statement, Advantages of Value Added Statements, Limitations of Value Added Statements, Preparation of Value added Statement, Economic Value Added (EVA) -Introduction, Meaning of EVA, Utility of Economic Value Added, Application of EVA, Suggestions to Improve EVA, Importance of Economic Value Added, Limitations of EVA, Preparation of Statement Showing Computation of EVA. Practical: Collect the data from organization and prepare the value added statement and arrange the discussion on application of EVA in the organisation	15

IV	Underwriter Accounts -Introduction, Meaning, under writing, underwriters, sub-Underwriters, over Riding commission, marked applications, under writing application, underwriter sliabilities,joint underwriting,firmunder writing,Underwriters account Practical -Visit to organization and maintain the books of Under writer accounts	15
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ReferenceBooks

1. Arulnandan,M.A.andRaman,K.S.(2018).AdvancedAccountancy(CorporateAccounting)Vol.II,Himalaya PublishingHouse,Mumbai.
2. Gupta, R. L. andRadhaswamy, M. (2018). Advanced Accountancy Vol. II,SultanChandandSons;NewDelhi.
3. Shukla M. C. ;Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chandand Co.New Delhi
4. Hanif, M. andMukharjee,A(2018).ModernAccountancyVol. II,McGrawHillEducationIndia(Private)Ltd.,Noida
5. [WilliamD.Keller](#)(Author),EssentialsofAdvancedAccountingPaperback
6. S.N.Maheshwari,AdvancedAccountancy
7. D.S.Rawat,AdvancedAccountancy
8. WilliamKellar- EssentialsofAdvancedAccountancy,
9. Dr. B.M.AgarwalandDr.M.P.Gupta,AdvancedAccountancy(TextandProblems)For C.A.Inter(Group -II)

AdditionalReadings:(ifwebsourcethenprovideurl)

- 1) Chakraborty,Hrishikesh,AdvancedAccountancy,OxfordUniversityPress
- 2) OriginaldocumentsofAccountingStandards issuedbyICAI
- 3) CompaniesAct2013SuggestedResearchJournal:
 - 1) IndianJournalofAccounting
 - 2) IndianJournalofCommerce
 - 3) TheCharteredAccountant
 - 4) ManagementAccountant

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper-Advanced Accounting Paper XIV	
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 3. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative	10
b. True or false	6
Q.2..Short Notes(any 4 out of Six)	16
Q.3.Long answer question/practical problem	16
Q,4.Practical Problem	16
Q.5.Practical Problem	16
Q. 6.a.Short Problem	8
b.Short answer question/Problem	8

Shivaji University,
Kolhapur
Syllabus of M.Com-II
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-2025
M.Com-II Semester-IV

Title of Paper-Advanced Accountancy -Paper XV (DSC-15)
(MMA-XV) Course Outcomes

After Studying this course, students shall be able to:

1. Understand the concept of Corporate Social Responsibility and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties
3. Familiar with accounting practices being used in various types of organizations.

Total 60 Hours

4 Credits

Unit	Contents	No. of Hours
I	Corporate Social Responsibility Accounting- Introduction, Concept, The specific provisions regarding corporate social responsibility According as per companies Act 2013 Section 135. Forensic Accounting-Introduction, meaning, concept. Scope and significance. Practical: Arrange the group discussions on the forensic accounting and conduct the seminar on different financial scams	15
II	Accounting for Package and Empties Introduction, Concept, methods of accounting-Packages Stock Account and Reserve/Suspense Account method and Packages stock and Trading Account method-Problems. Practical- Arrange these mini-projects on accounting for package and Empties and collect the information about the accounting for package from industry	15
III	Study of Accounting Procedure and Practices and Maintenance of accounting record of any Industry/Business/Profession through Physical visit	40
IV	Report of the above Activity	20

References

1. Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
2. Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons, New Delhi.
3. Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi
4. Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida
5. S.N. Maheshwari, Advanced Accountancy
6. D.S. Rawat, Advanced Accountancy

7. Dr. B.M.Agarwal and Dr. M.P. Gupta, Advanced Accountancy (Text and Problems) For C.A.
8. Inter (Group -II)
9. Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press

Shivaji University,
Kolhapur
Nature of Question
Paper M.Com–II–Semester-IV
Title of Paper–Advanced Accountancy–Paper XV

Instruction:

1. **Question Number 1 and 2 are Compulsory.**
2. Attempt any three questions from question number 3 to 6.
3. **Use of calculator is allowed**

Duration: 2 Hours

Total Marks-40

Q.1	a) Choose the appropriate alternatives (5) b) True and False (3)	8
Q.2	Short Notes (any 2 out of 3)	8
Q.3	Broad question	8
Q.4	Practical Problem	8
Q.5	Practical Problem	8
Q.6	Practical Problem	8

Theory questions-60% and Practical Problems-40%

Guidelines for Practical Study

- Practical Study is for 2 credits and for 50 marks.
- Practical study is to be completed by the student at any commercial or non commercial organisation. For this purpose, the organisations may include office of professionals, any business or industry, cooperative society, bank, hotel, hospital, etc.
- Practical study is to be completed by the student individually under the guidance of concerned teacher. There report will be evaluated by the concerned subject teacher.
- The duration of practical study shall be of 60 hours including preparation of report.
- The college has flexibility to allow the students to complete practical study at anytime during the semester, but the report has to be submitted before commencement of semester end examination.
- The student should produce letter from the concerned organization regarding his/her presence during the period of practical study duly signed by the competent authority of that organization with seal. The letter should be attached to the report.
- Practical Study Report shall be based on the field work and a copy of it has to be submitted to the college. The Report shall consist of around 20 to 25 typed pages.

- **Structure of Report**

Preliminary pages-CoverPage, Declaration by the Student, Certificate of the organisation, Certificate of the Teacher, Acknowledgement, Content/Index

Chapter I – Introduction – Introduction, Attendance and Engagement, Profile of the organisation (about 5 pages)

Chapter II-Details of practical study – key learning

Accounting Procedure, Accounting Practice, Accounting Software, Accounting Information System, Books of Accounts, Financial Statements, Budgets, opinion of Accountant, Information about audit etc. (about 15 Pages)

Chapter III - Experience during period of practical study, Strengths and Weaknesses of the Accounting System, Recommendations to overcome weaknesses. Any other significant information, Conclusion (about 5 pages)

Appendix – Geo-tag Photos, Questions of discussion or interview schedule, important documents to support your practical study.

Shivaji University, Kolhapur
Syllabus of M.Com. –II Semester- IVF
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-25

Title of Paper-Advanced Cost Accounting Paper-XIII(DSC13) (MMBXIII)(COST

ACCOUNTING STANDARDS (Paper– II)

Course Outcomes:

After studying this course, students shall be able to:

1. Know the cost accounting standards in India.
2. Know the application of cost accounting standards.

4Credits

UnitNo.	Contents	No. of Lectures
1.	CAS13– 15 CAS13 Cost of service cost center CAS14 Pollution control cost CAS15 Selling and distribution overheads Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15
2.	CAS16– 18 CAS 16 Depreciation and amortization CAS 17 Interest and financing charges. CAS18 Research and Development cost Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15
3.	CAS19– 21 CAS19 Joint costs CAS20 Royalty and technical know-how fee CAS21 Quality control Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15

4.	CAS22– 24 CAS22 Manufacturing cost CAS23 Overburden removal cost CAS24 Treatment to revenue in cost statements. Practical: Visit any manufacturing unit or office of CMA to know the application of Cost Accounting Standards.	15
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Reference:

1. Cost Accounting Standards Issued by Institute of Cost and Management Accountants of India

Guidelines:

By considering the weight, the problems may be asked on the CAS No.13,15,16,18,19,22,23 and 24.

Shivaji University,
Kolhapur
Nature of Question Paper
per

M.Com.IISem. IV

Title of Paper-Advanced Cost Accounting Paper-

XIII(DSC13)(MMBXIII)(COST ACCOUNTING STANDARDS(Paper-II))

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/Practical Problem	(16)
Q.4 Long answer question/Practical problem	(16)
Q.5 Long answer question Practical problem	(16)
Q.6.a. Short answer question/Practical problem	(8)
b. Short answer question/Practical Problem	(8)

Shivaji University, Kolhapur
Syllabus of M.Com–II Sem-IV
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-2025
Title of Paper-Advanced CostAccounting Paper-XIV(DSC14)(MMB14)
(Costand Management Audit)

Course Outcomes:

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

1. Understand the Concept of Cost Audit
2. Understand the Concept of Management Audit
3. Determine Internal Control and Internal Audit
4. Know the cases of Performance Analysis

4Credits

Unit	Contents	Noof Hours
I	CostAudit Nature, Scope, utility and advantages of cost audit. Companies (Cost records and audit) Rules2014. Professional Ethics, misconduct, offences and penalties. Cost Auditing and Assurance Standards, format of Cost Audit Report- XBRL-SalientFeatures. Practical: Visit toanyCA/CMAfirmand discuss about costaudit	20
II	Management Audit Meaning, nature and Scope of Management Audit, Audit of Management Processand Functions.Management Auditin Different functions-Corporate Objective and Culture, Corporate Service Audit, Consumer Service Audit, Energy Audit, Productivity Audit Efficiency Audit, Corporate Social Responsibility Audit, Practical: Visit to any CA/CMAfirm and discuss about management audit	10
III	Internal Control, Internal Audit and Operational Audit Internal Control-concept,objectives, scope,structure,limitation,Evaluation of Internal Control Internal Auditing- Meaning, Evaluation of profession, Internal Audit Under Companies Act,2013, Preparation for an audit, Internal Audit in Different sector (Audit of Hospital, Audit of Hotels,Audit of Self Help Groups) Operational Audit- Meaning,salient features of Internal Audit and Operation Audit	15

	Practical: Visit to any manufacturing industry and discuss about internal control and internal audit	
IV	Case Study on Performance Analysis Assessment of Performance, Utility Consumption, Value Addition, Inventory Valuation Practical: Practice some case studies on above subjects	15

References

1. Cost and Management Audit Study Notes of The Institute of Cost Accountant of India.

Shivaji University, Kolhapur

re of Question Paper M.Com-

II Sem -IV

**Title of Paper- Advanced Cost Accounting Paper-XIV (DSC14) (MMB14)
(Cost and Management Audit)**

Marks 80

Duration 3 Hours

Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any three questions from question number 3 to 6 3. Use of calculator is allowed	
Q.1a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/ Practical Problem	(16)
Q.4 Long answer question/ Practical problem	(16)
Q.5 Long answer question Practical problem	(16)
Q.6.a. Short answer question/ Practical problem	(8)
b. Short answer question/ Practical Problem	(8)

Shivaji University, Kolhapur
Syllabus of M.Com-II
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2024-25
M.Com –II Semester-IV

Title of Paper-Advanced Cost Accounting- Paper XV (DSC-15) (MMBXV) Course Outcomes

After Studying this course, students shall be able to:

1. Understand the concept Corporate Social Responsibility Accounting and Forensic Accounting
2. Familiar with preparing Accounting for Package and Empties
3. Understand the cost accounting practices being used in business organizations

Total 30 hours(theory)+60Hours(practical)

4Credits

Unit	Contents	No.of Hours
I	Corporate Social Responsibility Accounting- Introduction, Concept ,the specific provision sregarding corporate social responsibilityAccording as per companies Act 2013 Section 135. Forensic Accounting - Introduction, meaning, concept.scopeand significance. Practical- Arrange the group discussionon CSR	15
II	Accounting for Package and Empties Introduction- Concept, methods of accounting- Packages Stock Accountand Reserve/Suspense Account method and Packages stock and Trading Account Method-Problems. Practical- Arrange the seminar or accounting for packages and empties	15
III	Study of Cost Accounting Procedure and Practices and Maintenance of Cost Accounting Record so fany Manufacturing/ Service Industry through physical visits	40
IV	Report of the above Activity	20

References

1. CS AnkurSrivastav and CS ShrutiSrivastav (2023); 'Corporate Social Responsibility' TaxmannPublicationsPrivateLimited;59/32,NewRohtakRoad,NewDelhi-110005,EmailId:sales@taxmann.com,PhoneNumber:011-45562222
2. StudyMaterials ofInstituteofCostAccountantsofIndia.
3. Arulnandan,M.A.andRaman,K.S.(2018).Advanced AccountancyCorporateAccounting)Vol.II,HimalayaPublishingHouse,Mumbai.
4. Gupta,R.L.andRadhaswamy,M.(2018).AdvancedAccountancyVol.II,SultanChandandSons; New Delhi.
5. ShuklaM.C.;GrewalT.S.andGuptaS.C.-AdvancedAccounts;S.ChandandCo.NewDelhi
6. Hanif,M.andMukharjee,A(2018).ModernAccountancyVol.II,McGrawHillEducationIndia(Private)Ltd.,Noida
7. S.N.Maheshwari,AdvancedAccountancy
8. D.S.Rawat,AdvancedAccountancy
9. Dr.B.M.AgarwalandDr.M.P.Gupta,AdvancedAccountancy(TextandProblems)ForC.A.Inter(Group-II)
8. Chakraborty,Hrishikesh,AdvancedAccountancy,OxfordUniversityPress

ShivajiUniversity,KolhapurNatu

re of Question PaperM.Com–II-

Semester-IV

Title of Paper-Advanced Cost Accounting –Paper

XVMarks 40

Duration2Hours

Instruction:

1. QuestionNumber1and2areCompulsory.
2. Attemptanythreequestionsfromquestion number3to6.
3. Use ofcalculatorisallowed

Q.1	a) Choosetheappropriatealternatives (5) b) TrueandFalse (3)	8
Q.2	ShortNotes(any2outof3)	8
Q.3	Broadquestion	8
Q.4	PracticalProblem	8
Q.5	PracticalProblem	8
Q.6	PracticalProblem	8

Theoryquestions-60%andPracticalProblems–40%

GuidelinesforPracticalStudy

- PracticalStudyisfor 2 creditsandfor 50marks.
- PracticalstudyistobecompletedbythestudentatanymanufacturingorserviceIndustry.
- Practical study is to be completed by the student individually under the guidance of concernedteacher.The reportwillbeevaluated bythe concerned subjectteacher.
- Totaldurationofpracticalstudyshallbe of60hoursincludingpreparationofreport.
- The college has flexibility to allow the students to complete practical study at any time duringthesemester,butthereporthastobesubmittedbeforecommencementofsemesterend examination.
- The student should produce letter from the concerned organization regarding his/her presenceduring the period of practical study duly signed by the competent authority of that organizationwithseal.Thelettershouldbeattachedtothe report.
- Practical Study Report shall be based on the field work and a copy of it has to be submitted tothe college.The Reportshallconsistofaround20to25typedpages.
- StructureofReport

Preliminarypages-CoverPage, Declaration by the Student, Certificate of the organisation, Certificate of the Teacher, Acknowledgement,Content/Index

ChapterI–Introduction–Introduction, Attendance and Engagement,Profile of the organization (about5pages)

ChapterII-DetailsofpracticalStudy–keylearning

CostAccountingProcedure, CostAccountingPractice, AccountingSoftware, AccountingInformationSystem, Books ofAccounts, FinancialStatements, Budgets, opinionofCostAccountant, Informationaboutauditetc.(about15Pages)

Chapter III - Experience during period of practical study, Strengths and Weaknesses of theAccounting System, Recommendationsto overcome weaknesses.Any other significant information, Conclusion (about5pages)

Appendix–Geo-tagPhotos, Questions of discussion orint erview schedule, important documents to support your practical study.

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and Management
Syllabus in accordance with
NEP 2020 Introduced from Academic Year 2023-24
M.Com.- II Semester-III
Advanced Taxation–Paper XIII(DSC–13)(MMC-XIII)

Students will be able to-

1. Understand Corporate Taxplanning and corporate financial decisions
2. Understand Taxplanning and corporate financial decisions
3. Compute income of companies/ LLP
4. Compute Income of firms

		4Credits
Units	Content	Hours
Unit-I:	Corporate tax planning:	10
	Meaning and objectives, scope of corporate tax planning, taxplanning, tax avoidance and tax evasion, types of companies, residential status of a company and tax incidence, areas for corporate taxplanning, taxmanagement, assessment to income, filing of returns. Practical : Organise Group Discussion on Corporate taxplanning	
Unit-II:	Tax planning and corporate financial decisions:	20
	Taxplanning vis-a-vis corporate capital structure, investment decision, dividend decision, issue of bonus share, tax planning and merger or demerger decisions, taxplanning with reference to other managerial decisions, purchase of assets out of owned funds or out of borrowed funds, own or lease, purchase by installments or hire, sale of assets used for scientific research work, make or buy, shut down or continue. Practical : Collect data from individuals regarding taxplanning and making financial decisions.	
Unit-III:	Assessment of companies/LLP	15
	Complex problems on Computation of income and taxability of Companies or LLPs including MAT. Practical -Collect data from companies and compute the total income and tax there on.	
Unit-IV:	Assessment of firms	15
	Complex problems on Computation of income and taxability of firms. Practical -Collect data from firms and compute the total income and tax there on.	

Reference Books:

1. Dr. Vinod K. Singhania (Taxmann): Students Guide to Income Tax

2. PrasadBhagwati:IncomeTaxLaw&Practice
3. MeharotraH. C.:IncomeTaxLaw&Accounts
4. Dr.VinodK.Singhanian:DirectTaxesLaw&Practice
5. T.N.Manoharan:DirectTaxes
6. DinkarPagare:IncomeTaxLaw&Practice
7. Dr.PrakashHerekar&S.S.Kulkarni:IncomeTaxLaw &Practice.

ShivajiUniversity,Kolhapur
NatureofQuestion PaperM.Com.-IISemester-III
AdvancedTaxation–PaperXIII(DSC–13)(MMC-XIII)

Marks:80

**Time:3
hours.**

Instructions:

1. Questionnumber1and2arecompulsory
 2. Attemptanythreequestionsfromquestionnumber3to6
- | | |
|--------------------------------------|------|
| Q.1a.Choosetheappropriatealternative | (10) |
| b.Trueor false | (6) |
| Q.2ShortNotes(any4outof6) | (16) |
| Q.3Longanswerquestion | (16) |
| Q.4 PracticalProblem | (16) |
| Q.5 PracticalProblem | (16) |
| Q.6.a.Short Problem | (8) |
| b.Shortanswerquestion/Problem | (8) |

**Shivaji University,
Kolhapur Syllabus of
M.Com
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2023-24
M.Com.-II Semester-III
Advanced Taxation-Paper XIV (DSC-14)(MMC-XIV)
Course Outcomes:**

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

1. Understand Tax evasion and Tax avoidance
2. Understand ICDS
3. Compute income of presumptive taxpayers
4. Compute income of Cooperative societies, Association of Persons and Charitable Trust and Tax thereon

Credits:4

Unit	Contents	No. of Hours
I	Tax Evasion and Tax Avoidance Theory -Meaning of Tax Evasion and Tax Avoidance; Causes and Consequences of Tax Evasion, Methods to Curb Tax Evasion; Tax Evasion in India.	10
II	Introduction of Income Computation & Disclosure Standards (ICDS) Theory -Income Tax provision needs, necessity, object so for introduction of ICDS, relationship of ICDS & AS, applicability.	20
III	Special Provision for Businesses Theory -Presumptive Taxation Presumptive Taxation u/s 44AD – for Business Presumptive Taxation u/s 44ADA – for Professionals Presumptive Taxation u/s 44AE – for owners of Goods carriages Practical -Collect data from presumptive tax payers and compute the total income and tax there on	15
IV	Assessment of Other Entities- Theory - Complex problems on Computation of Income and Taxability of Cooperative Societies, Association of Persons and Charitable Trust including deduction u/s 80 Practical -Collect data from any cooperative society or AOP or Trust and compute the total income and tax there on.	15

Reference Books:

1. Dr. Vinod K. Singhania (Taxmann): Students Guide to Income Tax
2. Prasad Bhagwati: Income Tax Law & Practice
3. Mehrotra H. C.: Income Tax Law & Accounts
4. Dr. Vinod K. Singhania: Direct Taxes Law & Practice
5. T. N. Manoharan: Direct Taxes

6. Dinkar Pagare: Income Tax Law & Practice
7. Dr. Prakash Herekar & S.S. Kulkarni: Income Tax Law & Practice

Shivaji University, Kolhapur
Nature of Question Paper
M.Com.-II Semester- IV
Advanced Taxation- Paper XIV (DSC-14) (MMC-XIV)

Marks: 80

Duration:
3 hours.

Instructions:

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

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

Shivaji University, Kolhapur
Syllabus of M.Com
Faculty of Commerce and Management
Syllabus in accordance with NEP 2020
Introduced from Academic Year 2023-
24 M.Com. - II Semester -IV
Advanced Taxation–XV(DSC–15) (MMC-XV)

Course Outcomes:

After studying this course, the students shall:

1. Understand Basic principles of International Tax Law
2. Understand Aggregation of Income, Set-off, carry forward of losses.
3. Learning filing of income tax returns
4. Learning filing of GST Returns

Credits:4

Unit	Contents	No. of Hours
I	Basic principles of International Tax Law Theory -Jurisdiction to Tax; limits on tax Jurisdiction; Taxes and Tax systems- practices in Exercising tax Jurisdiction, Use of residence, domicile, citizenship as connecting factors, determination of residence of individuals and corporations; sources of income and gains, issues due to change of residence/citizenship	15
II	Clubbing, set-off and carry forward of Losses Theory – Complex problems of Clubbing of income, intra and inter head set-off, carry forward of losses along with computation of total income of all entities. Practical –Prepare power point presentation on various types of appeals	15
III	Practical Training - Practical: Filing of income tax returns, payment of taxes, Filing TDS/TCS Returns ITR-1, ITR-2, ITR-3, ITR-4	40
IV	Practical Training - Practical: Filing of GST Returns GST Registration, GSTR-1, GSTR-3B filing	20

Reference Books:

1. Dr. Vinod K. Singhania (Taxmann): Students Guide to Income Tax
2. Prasad Bhagwati: Income Tax Law & Practice
3. Mehrotra H. C.: Income Tax Law & Accounts
4. Dr. Vinod K. Singhania: Direct Taxes Law & Practice
5. T. N. Manoharan: Direct Taxes
6. Dinkar Pagare: Income Tax Law & Practice
7. Dr. Prakash Herekar & S. S. Kulkarni: Income Tax Law & Practice.

Shivaji University, Kolhapur

University of Question

Paper M.Com–II–Semester-IV

Title of Paper-Advanced Taxation–Paper XV

Mark-40

Duration 2 Hours

Instruction:

4. **Question Number 1 and 2 are Compulsory.**
5. **Attempt any three questions from question number 3 to 6.**
6. **Use of calculator is allowed**

Q.1	c) Choose the appropriate alternatives (5) d) True and False (3)	8
Q.2	Short Notes (any 2 out of 3)	8
Q.3	Broad question/Practical Problem	8
Q.4	Practical Problem	8
Q.5	Practical Problem	8
Q.6	Practical Problem	8

Theory questions-60% and Practical Problems-40%

Guidelines for Practical Study

- Practical Study is for 2 credits and for 50 marks.
- Practical study is to be completed by the student at any commercial or non commercial organisation. For this purpose, the organisations may include office of professionals, any business or industry, cooperative society, bank, hotel, hospital, etc.
- Practical study is to be completed by the student individually under the guidance of concerned teacher. The report will be evaluated by the concerned subject teacher.
- Total duration of practical study shall be of 60 hours including preparation of report.
- The college has flexibility to allow the students to complete practical study at any time during the semester, but the report has to be submitted before commencement of semester end examination.
- The student should produce letter from the concerned organization regarding his/her presence during the period of practical study duly signed by the competent authority of that organization with seal. The letter should be attached to the report.
- Practical Study Report shall be based on the field work and a copy of it has to be submitted to the college. The Report shall consist of around 20 to 25 typed pages.

- **Structure of Report**

Preliminary pages-

Cover Page, Declaration by the Student, Certificate of the organisation, Certificate of the Teacher, Acknowledgement, Content/Index

Chapter I – Introduction –

Introduction, Attendance and Engagement, Profile of the organisation (about 5 pages)

Chapter II – Detail of practical Study – key learning

Filing of income tax returns, payment of taxes, Filing TDS/TCS Returns ITR-1, ITR-2, ITR-3, ITR-4
(about 15 Pages)

Chapter III - Experience during period of practical study, Strengths and Weaknesses of the GST Accounting System, Recommendations to overcome weaknesses. Any other significant information, Conclusion (about 5 pages)

Appendix – Geo-tag Photos, Questions of discussion or interview schedule, important documents to support your practical study.

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III
Information System – Paper-XIII
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To Identify the basic components of Management Information Systems
2. To Explain the scope of Information Systems (IS) in the organization.
3. To Identify the role of information systems in decision-making process.
4. To Understand the different phases of information system development process

Unit No.	Contents	No. of Hours
1	Introduction to Information System – Concept of Data and Information, Introduction and characteristics of Information System. Concept of Information System, Need and Scope of Information System, Components of Information Systems, Benefits of Information System, The use of information systems to add value to the organization	15
2	Types of Information Systems – Information needs at different organization levels. Major types of information systems in Organization- TPS- Introduction, need and significance. MIS –Introduction, need, characteristics and significance.	15
3	Information Systems for decision making Managers and Decision making, types of decision, phases in decision making Decision support systems (DSS) – characteristics, components and significance. Group decision support systems (GDSS), - Introduction, need, elements, characteristics and significance. Executive support systems (ESS) – Introduction, need and significance of ESS.	15
4	Information System Development and Security Information System Development life Cycle, Overview of system development – System analysis, system design, completing the system development process. Challenges of Information System, Information systems vulnerability, Value of security and control in Business, Tools and technologies for information system security	15

Reference Books:

1. Management Information Systems, Kenneth C. Laudon, Prentice Hall
2. Management of Information systems – Jawadekar W.S.
3. Information systems management in practice – Ralph H. Sprague Jr. & Barbara C. McNurlin
4. Management of information systems – James A. O'Brien
5. Information system concepts for management – 4 th edition Lucas
6. Management of information systems – 2 nd edition – Kroenke David.
7. Fundamentals of Information Security – 1 st edition - SanilNadkarni, BPB Publications

Shivaji University, Kolhapur Nature of Question PaperM.Com–IISemester-IV TitleofPaper- Business Administration - Paper-XIII Information System	
Marks-80	Duration:3hours.
Instructions: 4. Questionnumber 1, 2and3arecompulsory 5. Attemptanytwoquestionsfromquestionnumber4to 6 6. UseofCalulatorisallowed	
Q.1a. Choosetheappropriatealternative b. Trueorfalse	10 6
Q.2..ShortNotes(any4outofSix)	16
Q.3. Longanswer question/practicalproblem/Case Study	16
Q.4. Longanswer question/PracticalProblem	16
Q.5. Longanswer question/PracticalProblem	16
Q. 6.a. Shortanswerquestion/Short Problem	8
b.Shortanswerquestion/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III
Professional Skills for Management– Paper-XIV
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To develop soft skills as essential components of professional success and personal fulfillment.
2. To adapt various communication styles to different audiences, situations, and mediums.
3. To equip with effective techniques for structuring and delivering compelling presentations, speeches, and pitches to diverse audience.
4. To incorporate a culture of clear and transparent written communication, emphasizing precision, brevity, and clarity in written correspondence.

Unit No.	Contents	No. of Hours
1	Soft Skills: Meaning & its Importance; Its Types: Interpersonal Skills, Assertiveness for Resolving Conflicts, Negotiation Skills, Time Management, Motivation, Building Successful Teams, Excel as a Leader, Stress Management, Digital Body Language- Meaning, role and its 4 Laws	15
2	Fundamentals of Communication: Meaning & its Significance; Communication Based on Types of Audience: Internal- Formal & Informal (Grapevine) Communication & External Communication; Communication Based on medium of Communication: Verbal & Non-Verbal Communication, Communication Challenges (Barriers) & Overcoming them.	15
3	Oral Communication: Listening- Active and Passive Listening, Barriers & Guidelines for Effective Listening, Public Speaking, Making Effective Presentations, Conduct Effective Meetings, Meeting Documentation- Notice, Agenda & Minutes	15
4	Written Communication: Principles of Effective Writing, Business Letters- Structure, Format & Types, Email Etiquette, Report Writing- Meaning, Format and Structure	15

Reference Books:

1. Professional Communication- Aruna Koneru. Tata McGraw Publishing Company Limited: New Delhi
2. Essential Business Communication- C.B. Gupta. Cengage Learning India Pvt. Ltd: Delhi.
3. Soft Skills –Enhancing Employability- M.S Rao. International Pvt. Limited: New

Delhi

4. From Campus to Corporate- Dr. K.K. Ramachandran, and Dr.K.K. Karthick,
Macmillan Publishers India Limited: New Delhi

5. Essentials of Business Communication -Rajendra Pal and J. S. Korlhalli.

Sultan

Chand & Sons: New Delhi

6. Personality Development, Interpersonal Skills and Career Management -Dr.
C.S.G.

Krishnamacharyulu, and Dr. LalithaRamakrishnan. Himalaya Publishing House
Pvt..

7. Soft Skills: An Integrated Approach to Maximize Personality-Gajendra Singh
Chauhan.Wiley Publisher.

8. Business Communication- UrmilaRai& S.M.Rai. Himalaya Publishing
House.

9. Communicating in Business with Course Mate. Ober& Newman.
Cengage LearningIndia Pvt. Ltd: Delhi.

10. Soft Skills for Everyone- Jeff Butterfield. Cengage Learning India Pvt. Ltd:
Delhi

11. Digital Body Language- Erica Dhawan. St. Martin's Press

Shivaji University, Kolhapur Nature of Question PaperM.Com–IISemester-IV TitleofPaper- Business Administration - Paper-XIV Professional Skills for Management	
Marks-80	Duration:3hours.
Instructions: 7. Questionnumber 1, 2and3arecompulsory 8. Attemptanytwoquestionsfromquestionnumber4to 6 9. UseofCalculatorisallowed	
Q.1a. Choosetheappropriatealternative b. Trueorfalse	10 6
Q.2..ShortNotes(any4outofSix)	16
Q.3. Longanswer question/practicalproblem/Case Study	16
Q.4. Longanswer question/PracticalProblem	16
Q.5. Longanswer question/PracticalProblem	16
Q. 6.a. Shortanswerquestion/Short Problem	8
b.Shortanswerquestion/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Business Administration)
SEMESTER – III
Operation Management – Paper-XV
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To help student learn operations management system and issues pertaining to management of productivity, manufacturing technology and facilities.
2. To provide students with various elements underline the basic functions of operations management.
3. To familiarize the students with various techniques of inventory control
4. To familiarize the students with various aspects of quality management. Expected Skills Implementation

Unit No.	Contents	No. of Hours
1	Introduction to Operations Management:- Introduction to the Operations management, operations functions, operations objectives – operations management decisions, significance of operations management in manufacturing & service environment, Interface of operations function with other functional areas- Productivity, factors affecting productivity, types of productivity. Future challenges in operations management.	15
2	Facilities & Technology Management:- Facilities management (location of facilities, layout of facilities, maintenance of facilities) plant layout & material handling - Manufacturing technology management emerging technology options- automation & flexible automation, CAD/CAM, Group Technology, Just-in-time, flexible Manufacturing system, lean manufacturing system.	15
3	Production Planning and Materials Management:- Objectives of PPC, functions of PPC, aggregate planning, planning for batch production, job production, continuous production – project scheduling- introduction to PERT/CPM -Introduction to materials management, objectives, scope and activities of materials management, procedures for inventory management, Selective Inventory Controlling techniques and Problems on basic model of EOQ and ABC Analysis. Supply chain management.	15
4	Quality Management System: Quality concept, Introduction to Quality dimensions, Quality philosophies, Quality Assurance, Quality Control, Inspection, Cost of Quality, Quality Circle, TQM, ISO Certifications.	15

Reference Books:

1. Chunawala, S. A., Patel, D. R. "Production & Operations Management", Himalaya Publishing House, Mumbai.
2. R. Pannarselvam. "Production & Operations management", Eastern Economy Edition, New Delhi. Buffa, E.S.
3. "Operations management", Wiley India Private Limited, New Delhi.
4. Aswathappa K. Bhat, K. Sridhara. "Production & Operations Management", Himalaya Publishing House, Mumbai, Cherry, S. M.,
5. Production and Operations Management, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
6. Master of Business Administration

Shivaji University, Kolhapur

Nature of Question Paper for M.Com. (Business Administration) 4 credits

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 2024-25
 M.Com. II (Semester –IV)

Co –operation and Rural Development Paper XIII (Cooperation: Theory and Development)

Course Outcomes: After successful completion of the course the students would be able to 1. Understand the concept, principles and cooperative thoughts of pre and post Rochdale pioneers. 2. Compare and contrast different cooperative models. 3. Trace and summarize the history of Cooperative Development in India. 4. Examine the organizational structure and functioning of Credit Cooperatives.		
Credits -4		Total Marks-80
Unit	Title	Periods
Unit I	Genesis of Cooperative Thought Process Pre-Rochdale Thinkers: Robert Owen, Charles Fourier - Post-Rochdale Thinkers: Raiffeisen, Dr. Warbasse, Fauquet, Charles Guide - Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation – Statement of Cooperative Identity, 1995.	15
Unit II	Cooperative Development Models Voluntary Vs Imported Compulsory Cooperation - Limited Vs. Unlimited Liability - Federal Vs. Unitary Structure - Univalent Vs Polyvalent Cooperatives - Conventional Vs. Integrated Model - New Generation Cooperatives – Merits and demerits of various models	15
Unit III	Cooperative Development in Abroad Working profile of Consumers Cooperatives in Sweden and U.K. - Cooperative Banking in Germany & Italy - Milk Producers Cooperatives in Denmark - Cooperative Farming Societies in Israel - Reasons for their success in their performance and contribution to their national economy	15
Unit IV	Cooperative Development in India - Post – Independence Period Recommendations of various Committees and Commissions for development of cooperatives: All India Rural Credit Survey Committee 1954 - All India Rural Credit Review Committee 1969 – CRAFTICARD 1981 - Report of Task Force on Cooperative Credit (STCCS) 2004 – Report of the High Powered Committee on Cooperatives 2009 - Constitution Amendment 2011 - Problems and Challenges faced by Cooperative Sector in India.	15
References: 1. Vaidyanathan (2009) Report of the High Powered Committee on Cooperatives, Government of India 2. Krishnasamy OR and Kulandaiswamy. V (1995) Cooperation: Concept and Theory, Coimbatore : Arudra Academy 3. Paul Lambert (1969) Studies in Social Philosophy of Cooperation, Manchester: Cooperative Union Ltd.,.		

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Co –operation and Rural Development Paper XIII (Cooperation: Theory and Development)	
Marks-80	Duration:3hours.
Instructions: 10. Question number 1, 2 and 3 are compulsory 11. Attempt any two questions from question number 4 to 6 12. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
 Introduced from Academic Year 2024-25
 M.Com. II (Semester –IV)

Co –operation and Rural Development Paper XIV (Cooperative Movement in Abroad)

Course Outcomes: After successful completion of the course the students would be able to 1. Understand the Cooperative Movement in Germany and Great Britain. 2. Examine the Cooperative Movement in Denmark and Japan. 3. Understand the Cooperative Movement in USA and Italy. 4 Understand the Cooperative Movement in Israel and Sweden.		
Credits -4		Total Marks-80
Unit	Title	Periods
Unit I	Cooperative Movement in Germany Raiffeissen Societies - Schulze Delitsch Societies - Insurance I Housing Cooperative Movement in Great Britain Rochdale Pioneer Equitable. Society - Retail Stores - Cooperative Wholesale Society - Consumer Cooperatives - Agricultural Cooperatives - Insurance / Housing / Credit - Cooperative Education -Cooperative Union	15
Unit II	Cooperative Movement in Denmark Agriculture Cooperatives - Consumer Cooperatives - Cooperative Dairies - Credit / Insurance Housing - Cooperative Egg and Bacon Societies Cooperative Movement in-Japan Agriculture Cooperatives - Fishing Cooperatives - Consumer I Credit I Industrial - Prefectural Unions and Prefectural federations	15
Unit III	Cooperative Movement in USA- Agriculture Credit, Purchasing and marketing Associations, Rural Service Cooperatives, Healthcare Cooperatives Cooperative Movement in Italy BaneaPopularre (Peoples Bank)- Casa Ruralie (Rural Banks) Farming Society Labour Society	15
Unit IV	Cooperative Movement in Israel- Kibbutzim and Moshavim (Agriculture Cooperatives) Agriculture Credit / Consumer / Production - Consumer Cooperatives Cooperative Movement in Sweden Cooperative Forbundet (KF) Central Retail Society, Cooperative Farming Society - Credit / Insurance / Housing / -education Societies	15
References: - Vaidyanathan (2009) Report of the High Powered Committee on Cooperatives, Government of India - Krishnasamy OR and Kulandaiswamy. V (1995) Cooperation: Concept and Theory, Coimbatore : Arudra Academy - Paul Lambert(1969) Studies in Social Philosophy of Cooperation, Manchester: Cooperative Union Ltd.,.		

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Co –operation and Rural Development Paper XIV (Cooperative Movement in Abroad)	
Marks-80	Duration:3hours.
Instructions: 13. Question number 1, 2 and 3 are compulsory 14. Attempt any two questions from question number 4 to 6 15. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
 Introduced from Academic Year 2024-25
 M.Com. II (Semester –IV)

Co –operation and Rural Development Paper XV (Cooperative Banking)

Course Outcomes: After successful completion of the course the students would be able to 1. Understand evolution and role of cooperative bank. 2. Understand Structure of Cooperative Banking in India 3. Understand structure and functions of Credit Cooperatives in India 4. Understand and analyze the cooperative policies		
Credits -4		Total Marks-80
Unit	Title	Periods
Unit I	Introduction to Cooperative banking Origin and Evolution of Cooperative Movement in India Manchester Principles of Cooperation Review of Cooperative Laws in India Role of Cooperative Banks in Economic Development	15
Unit II	Structure of Cooperative Banking in India Structure of Credit Cooperatives Multi State Cooperative Banks – Growth and Role Urban Cooperative Banks – Types and Growth Problems of Dual Control – RBI, NABARD and State Govt.	15
Unit III	Credit Cooperatives in India Primary Agricultural Credit Cooperative Societies Non-Agricultural Credit Cooperative Societies Micro Finance Institutions – Importance and Growth Self Help Groups- Classification and Recent Directives	15
Unit IV	Committees on Cooperative Banking Vaidyanathan Committee Kurian-Alagh Committee 97 th Constitutional Amendment Rama Subrmhanam Gandhi Committee	15
References: 1. AmitBasak (2010), Co-operative Banks in India: Functioning and Reforms, New Century Publications, 2010. 2. S. Nakkiran (1980) Co-operative Banking in India.. Publisher, Rainbow Publications 3. <i>Co-Operative Banking</i> , published by Macmillan, • http://www.rbi.org.in/scripts/BS_SpeechesView.aspx?Id=820 • http://www.rbi.org.in/scripts/AboutUsDisplay.aspx?pg=RegionalRuralBanks.htm • http://time4education.com/bankexams/List_of_RRBs.aspx • Reserve Bank of India: • http://www.rbi.org.in/scripts/AboutUsDisplay.aspx?pg=RegionalRuralBanks.htm • http://www.nabard.org/pdf/report_financial/Chap_V.pdf • Legal Existence of RBI http://indiacode.nic.in/fullact1.asp?tfnm=197621		

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Co –operation and Rural Development Paper XV (Cooperative Banking)	
Marks-80	Duration:3hours.
Instructions: 16. Question number 1, 2 and 3 are compulsory 17. Attempt any two questions from question number 4 to 6 18. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

Shivaji University, Kolhapur M.Com. II (Semester- IV) NEP Advanced Banking and Financial System - Paper-XIII (Electronic Banking Services-II) Introduced from June 2024		
Course Outcomes: After completion of this course, students 1. Understand Electronic Banking Services 2. Make use of the Electronic Banking Services 3. Understand security and privacy related issues of Electronic Banking Services		
Marks 80		Credits 4
Unit No.	Unit Name	Periods
1	Electronic Delivery Channels 1.1 Web Based Banking - Internet Banking Services 1.2 Features and Facilities of ATM 1.3 POS- Meaning, Nature, Functioning and Advantages 1.4 Credit Card- Meaning, Nature, Facilities and Precautions to be taken	15
2	Payment and Settlement System 2.1 MICR Cheque - Meaning, Features & CTS Standard for MICR Cheque 2.2 Cheque Truncation System - Parties- Grid- Inward & Outward Clearing 2.3 Electronic Clearing Services - ECS-Debit and ECS- Credit 2.4 Electronic payment System - Nature and Process of NEFT, RTGS and SWIFT	15
3	Recent Electronic Banking Services 3.1 Mobile Banking- Meaning, Features and Mobile Banking Apps 3.2 IMPS- Meaning, Features, Services and Process Flow 3.3 Bharat Bill Payment Services- Meaning, Features, Services 3.4 NPCI Products - Contactless card, NETC, *99#, AePS and NACH	15
4	Security and Privacy of Electronic Banking 4.1 Concerns about electronic banking- Government, businesses, banks and individuals 4.2 Risk in electronic banking- strategic, business, operational, credit and market risk 4.3 Security issues in electronic banking-online attack, hijacking 4.4 Security- Customer awareness and education, internet security, application security	15
References		

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

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Advanced Banking and Financial System - Paper-XIII (Electronic Banking Services-II)	
Marks-80	Duration:3 hours.
Instructions: 19. Question number 1, 2 and 3 are compulsory 20. Attempt any two questions from question number 4 to 6 21. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2.. Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b. Short answer question/Short Problem	8

Shivaji University, Kolhapur M.Com. II (Semester-IV) NEP Advanced Banking and Financial System - Paper-XIV (Recent Trends in Indian Banking-I) Introduced from June 2024		
Course Outcomes:After completion of this course, students 1. Understand relevance of banking in social development 2. Know the recent initiatives undertaken for inclusive banking 3. Interpret different recent policies and provisions pertaining to banking in India		
Marks - 80		Credits 4
Unit No.	Unit Name	Periods
1	Recent Banking Policies in India 1.1 Bank Board Bureau - Objectives, Organization and Functions 1.2 Differential Insurance Premium: Policy Guidelines 1.3 Report of the Committee on Capacity Building in Banks & Non-Banks 1.4 FDI in Banking Sector- Provisions	15
2	Recent Banking Policies for Social Development 2.1 Priority Sector Lending Scheme - Recent Amendments 2.2 Financial Inclusion - Meaning and Policy Initiatives 2.3 MUDRA Scheme: Objectives, Salient Features and Recent Issues 2.4 Vishwakarma Scheme- Objectives and features	15
3	Micro Finance 3.1 Micro Finance- Meaning , objective and importance 3.2 Micro Finance in India- overview, current status 3.2 Major Models–Joint Liability Group, SHG, RRB 3.4 Policy Initiatives and Importance	15
4	Priority Sector Lending 4.1 Priority Sector Lending – Meaning, Need and Categories 4.2 PSL and RBI ; Common Guidelines for PSL 4.2 Priority Sector Lending Scheme - Recent Amendments 4.4 Monitoring of PSL	15
References : 1. Abdul A. Raheem (2013). Islamic Banking: Principles, Practices and Performance, New Century Publications, 2. Domestic Systemically Important Banks-https://www.rbi.org.in/scripts/bs_viewcontent.aspx?Id=2861		

3. Domestic Systemically Important Banks-
https://www.rbi.org.in/Scripts/FS_PressRelease.aspx?prid=46553&fn=2745
4. Financial Resolution and Deposit Insurance Bill, 2017-
https://dea.gov.in/sites/default/files/FRDI%20Bill-27092016_1.pdf
5. Kabir Hassan, Mervyn Lewis (2009) Handbook of Islamic Banking, Edward Elgar Publishing.
6. Kamal Ghosh Ray (2010) Mergers and Acquisitions: Strategy, Valuation and Integration, PHI Learning Pvt. Ltd.
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9. Mohan Prasad Shrivastava (2007) Banking Reforms and Globalisation, APH Publishing.
10. MondherBellalah (2014), On Islamic Banking, Performance and Financial Innovations, Cambridge Scholars Publishing.
11. Priority Sector Lending (PSL)-https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=10497
12. Priority Sector Lending (PSL)-
<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11692&Mode=0>
13. Rajesh Kumar (2011) Mergers and Acquisitions: Text & Cases, Tata McGraw-Hill Education.
14. S. Gurusamy (2011) Banking In The New Millennium: Issues, Challenges & Strategies, Kanishka Publishers
15. Bank Board Bureau - <http://www.banksboardbureau.org.in/>
16. Differential Insurance Premium - RBI www.rbi.org.in
17. Shah, Mahmood, Clarke (2009) E-Banking Management: Issues, Solution and Strategies, ISR, New York
18. Shadi A.A.(2017), Online Banking Security Measures and Data Protection, IGI global, Hershey
19. Master Direction on Priority Sector Lending
[:https://m.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11959](https://m.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11959)
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Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Advanced Banking and Financial System - Paper-XIV (Recent Trends in Indian Banking-I)	
Marks-80	Duration:3hours.
Instructions:	
22. Question number 1, 2 and 3 are compulsory	
23. Attempt any two questions from question number 4 to 6	
24. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative	10
b. True or false	6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

Shivaji University, Kolhapur M.Com. II (Semester-IV) NEP Advanced Banking and Financial System - Paper- XV (Recent Trends in Indian Banking-II) Introduced from June 2024		
Course Outcomes:After completion of this course, students 1. Understand Recent Trends in Indian Banking 2. Explain the relevance of Recent Trends in Indian Banking 3. Interpret different recent policies and provisions and technological advances		
Marks - 80		Credits 4
Unit No.	Unit Name	Periods
1	Strengthening Banking System 2.1. Basel - I, II & III- Objectives and Provisions 2.2. Prudential Regulations and Assets Classification Norms of RBI 2.3. Prompt Corrective Action- Meaning and Nature 2.4 RBI – PCA supervisory norms	15
2	Bank Mergers and Acquisitions 2.1 Bank Mergers and acquisitions - Meaning, Types Advantages and Disadvantages 2.2 Bank Mergers- Private and Public banks 2.3 RBI's take on bank mergers- overview 2.4 Legal side- Law dealing with M&As in India	15
3	Recent Banking Business 3.1. Islamic Banking System - Origin, Concept and Nature 3.2. Financial Resolution and Deposit Insurance Bill, 2017 3.3. Domestic Systemically Important Banks-Concept and Provisions 3.4. Lead Bank Scheme (Revised) 2017	15
4	Banking and Technological Development 4.1 IT in Banking- concept and Importance 4.2 Recent IT trends in Indian banks- Digital wallets, AI, Block Chain technology, Cloud Banking 4.3 Biometric technology/banking- Meaning , Process and growth 4.4 Digital Rupee- Concept, Crypto currency Vs Digital Rupee	15

References :

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22. Domestic Systemically Important Banks-https://www.rbi.org.in/scripts/bs_viewcontent.aspx?Id=2861
23. Domestic Systemically Important Banks-
https://www.rbi.org.in/Scripts/FS_PressRelease.aspx?prid=46553&fn=2745
24. Financial Resolution and Deposit Insurance Bill, 2017-
https://dea.gov.in/sites/default/files/FRDI%20Bill-27092016_1.pdf
25. Kabir Hassan, Mervyn Lewis (2009) Handbook of Islamic Banking, Edward Elgar Publishing.
26. Kamal Ghosh Ray (2010) Mergers and Acquisitions: Strategy, Valuation and Integration, PHI Learning Pvt. Ltd.
27. Lead Bank Scheme 2017-
https://m.rbi.org.in/Scripts/BS_ViewMasterCirculars.aspx?Id=11033&Mode=0
28. Mohamed Ariff, Munawar Iqbal (2011) The Foundations of Islamic Banking: Theory, Practice and Education, Edward Elgar Publishing.
29. Mohan Prasad Shrivastava (2007) Banking Reforms and Globalisation, APH Publishing.
30. Mondher Bellalah (2014), On Islamic Banking, Performance and Financial Innovations, Cambridge Scholars Publishing.
31. Priority Sector Lending (PSL)-https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=10497
32. Priority Sector Lending (PSL)-
<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11692&Mode=0>
33. Rajesh Kumar (2011) Mergers and Acquisitions: Text & Cases, Tata McGraw-Hill Education.
34. S. Gurusamy (2011) Banking In The New Millennium: Issues, Challenges & Strategies, Kanishka Publishers
35. Bank Board Bureau - <http://www.banksboardbureau.org.in/>
36. Differential Insurance Premium - RBI www.rbi.org.in
33. Operationalisation of central bank digital currency :
https://m.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=54773
34. Jaydev M ; Mergers in Indian Banking : An analysis

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Advanced Banking and Financial System - Paper-XV (Recent Trends in Indian Banking-II)	
Marks-80	Duration:3 hours.
Instructions: 25. Question number 1, 2 and 3 are compulsory 26. Attempt any two questions from question number 4 to 6 27. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
Introduced from Academic Year 2023-24
M.Com. II (Semester –IV) DSE P-I Discipline Specific Elective
Business Economics Paper -XIII

Credits: 4		Total Marks-80
Course Outcomes: 1.Understand the Meaning and structure of balance of payment. 2. Knowledge of Quota and Tariffs. 3.Understand the structure of International Organization 4.Understand the structure of Regional Blocks		
Unit	Title	Periods
Unit - 1	Balance of Payment 1.1) Meaning and Structure 1.2) Causes of Disequilibrium in Balance of Payment 1.3) Measures for correction of Balance of Payment- Monetary and Non-Monetary 1.4) Theories of Corrections in Balance of Payment - Monetary Theory, Income Absorption Theory	15 Hours
Unit - 2	Quota and Tariffs 2.1) Quota- Meaning and Objectives 2.2) Tariffs - Meaning and Types 2.3) Optimum Rate of Tariffs 2.4) Impact of Tariff	15 Hours
Unit - 3	International Organizations 3.1) IMF- Formation and Objectives 3.2) Functions of IMF 3.3)World Bank - Formation and Objectives 3.4) Functions of World Bank	15 Hours
Unit - 4	Regional Blocks 4.1) Meaning and Objectives of Regional Blocks 4.2) SAARC - Structure and Functions 4.3) European Common Market - Structure and Functions 4.4) BRICS- Structure and Functions	15 Hours
References: 1.M.L.Jhingan, International Economics,Vrinda Publication ,Ltd.New Delhi. 2. 19.M.L.Jhingan,Public Finance and International Trade,Vrinda Publication,New Delhi. 3.JnadnadaPrakashan International Economics,in Association with Confederation of Indian Universities, New Delhi. 4.Dr.H.N.Dutta,Dr.ShaikhAftab Anwar, Dr.Imotemsuao, in Association with Confederation of Indian Universities, New Delhi. 5.H.G.Mannur,International Economics,Vikas Publishing House New Delhi. 6.Chandan Sharma,International Economics,Wiley,India Pvt.Ltd.New Delhi. 7.RajatAcharyya, International Economics, Oxford University Press. 8.K.C.Rana,K.N.Varma, International Economics, Vikas Publishing House New Delhi. 9.D.M.Mithani,International Economics, Himalaya Publishing House Mumbai. 10.M.C.Vaish, Sudama Singh, International Economics,Oxford & IBH Publishing. 11.D.N.Dwivedi, International Economics Theory and Policy, S.Chand & Co.New Delhi. 12.H.L.Bhatia, International Economics, Vikas Publishing House, New Delhi.		

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Business Economics Paper -XIII	
Marks-80	Duration:3 hours.
Instructions: 28. Question number 1, 2 and 3 are compulsory 29. Attempt any two questions from question number 4 to 6 30. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative	10
b. True or false	6
Q.2.. Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b. Short answer question/Short Problem	8

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
Introduced from Academic Year 2023-24
M.Com. II (Semester –IV) DSE P-I Discipline Specific Elective
Business Economics Paper - XIV

Credits: 4		Total Marks-80
Course Outcomes: 1. Knowledge of Public Expenditure 2. Understand the system of Taxation 3. Understand system of public debt and deficit financing 4. Able to student analyse public budget.		
Unit	Title	Periods
Unit - 1	Public Expenditure: 1.1 Meaning and Causes of growth of Public Expenditure 1.2 Classification of Public Expenditure 1.3 Wagner's Theory of public expenditure 1.4 Criteria for public investment	15 Hours
Unit - 2	Taxation 2.1 Theory of tax incidence 2.2 Benefit and Ability to pay approaches of taxation 2.3 Theory of optimal taxation 2.4 Tax Reforms in India	15 Hours
Unit - 3	Public Debt and Deficit Financing 3.1 Sources of Public debt 3.2 Principles of debt management and repayment 3.3. Objectives and Importance of Deficit Financing 3.4 Effect and Limitations of deficit financing	15 Hours
Unit - 4	Public Budget 4.1 Types and Process of Budget 4.2 Concepts of deficit budget 4.3 Reforms in expenditure budgeting 4.4 Fiscal Responsibilities and Budgetary Management Act.	15 Hours
References: 1. Mithani D.M., Modern Public Finance (Theory and Practice) Himalaya Publishing House, Mumbai. 2. Lekhi R.K., Public Finance, Kalyani Publisher Ludhiana 3. Tyagi B.P., Public Finance, Jai Prakash Nath Publication, Meerut. 4. Dalton Hugh, Principles of public Finance, Routledge and Kegan Paul Ltd. London 5. Eckstein, Otto, Public Finance, Prentice Hall of India Private Ltd. New Delhi. 6. Jhingan M.L., Modern Micro Economics, Vrinda Publications Ltd. New Delhi. 7. Keynes J.M., The General Theory of Employment, Interest and Money, Macmillan and Company, London. 8. Taylor, Philip E, The Economics of Public Finance, Oxford and IBH Publishing Company New Delhi. 9. Sing S.K. Public Finance- Theory and Practice, S. Chand and Company New Delhi. 10. Bhatia H.L. Public Finance, Vikas Publishing House Pvt. Ltd. New Delhi. 11. Agarwal R.C., Public Finance Theory and Practice, Lakshmi Narain Agarwal Agra. 12. Andley- Sundaram, Public Finance, Ratan Prakashan Mandir Educational and University		

Publisher.

13.Hicks U.K., Public Finance, Macmillan, Student Editions

14.Sing S.K., Public Finance in Developed and Developing Countries,S.Chand and Company Ltd.New Delhi.

15.Sundaram K.P.M., Fiscal Economics, Sultan Chand and Sons Publisher New Delhi.

16.Choudhary R.K., Public Finance and Fiscal Policy,Kalyani Publishers,Ludhiana.

17.Om Prakash, Public Economics Theory and Practice,Vishal Publishing Co.Jalandhar Delhi.

18.Janak Raj Gupta,Public Economics in India, Atlantic Publisher and Distributor New Delhi.

19.M.L.Jhingan,Public Finance and International Trade,Vrinda Publication,New Delhi.

Shivaji University, Kolhapur Nature of Question PaperM.Com–IISemester-IV Title of Paper- Business Economics Paper -XIV Marks-80 Duration:3hours.	
Instructions: 31. Question number 1, 2 and 3 are compulsory 32. Attempt any two questions from question number 4 to 6 33. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative	10
b. True or false	6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

Shivaji University, Kolhapur
Syllabus in accordance with NEP – 2020
Introduced from Academic Year 2023-24
M.Com. II (Semester –IV) DSE P-I Discipline Specific Elective
Business Economics Paper - XV

Credits: 4		Total Marks-80
Course Outcomes: 1. Understand the Role of government in Economy. 2. Knowledge of Public policy 3. Understand the nature of fiscal and monetary policies 4. Understand the structure of federal finance		
Unit	Title	Periods
Unit - 1	Government and Economy 1.1 Role of Government in organized society 1.2 Role of Government in mixed economy 1.3 Public Goods, Private Goods and Merit Goods 1.4 Market Failure and externalities	15 Hours
Unit - 2	Rational for Public Policy 2.1 Stabilization Policy – objectives and instruments 2.2 Keynesian approach for stabilization policy 2.3 Poverty alleviation programme 2.4 Removing distributional inequalities and regional imbalance	15 Hours
Unit - 3	Fiscal and Monetary policies 3.1 Objectives of fiscal policy 3.2 Objectives of monetary policy 3.3 Interdependence of fiscal and monetary policies 3.4 Limitations on fiscal policy	15 Hours
Unit - 4	Fiscal Federalism 4.1 Assignment of function and sources of revenue 4.2 Vertical and Horizontal Imbalance 4.3 Centre-State financial relations in India 4.4 Role of Finance Commission	15 Hours
References: 1. Mithani D.M., Modern Public Finance (Theory and Practice) Himalaya Publishing House, Mumbai. 2. Lekhi R.K., Public Finance, Kalyani Publisher Ludhiana 3. Tyagi B.P., Public Finance, Jai Prakash Nath Publication, Meerut. 4. Dalton Hugh, Principles of public Finance, Routledge and Kegan Paul Ltd. London 5. Eckstein, Otto, Public Finance, Prentice Hall of India Private Ltd. New Delhi. 6. Jhingan M.L., Modern Micro Economics, Vrinda Publications Ltd. New Delhi. 7. Keynes J.M., The General Theory of Employment, Interest and Money, Macmillan and Company, London. 8. Taylor, Philip E, The Economics of Public Finance, Oxford and IBH Publishing Company New Delhi. 9. Sing S.K. Public Finance- Theory and Practice, S. Chand and Company New Delhi. 10. Bhatia H.L. Public Finance, Vikas Publishing House Pvt. Ltd. New Delhi. 11. Agarwal R.C., Public Finance Theory and Practice, Lakshmi Narain Agarwal Agra.		

12. Andley- Sundaram, Public Finance, RatanPrakashanMandir Educational and University Publisher.
13. Hicks U.K., Public Finance, Macmillan, Student Editions
14. Sing S.K., Public Finance in Developed and Developing Countries, S.Chand and Company Ltd. New Delhi.
15. Sundaram K.P.M., Fiscal Economics, Sultan Chand and Sons Publisher New Delhi.
16. Choudhary R.K., Public Finance and Fiscal Policy, Kalyani Publishers, Ludhiana.
17. Om Prakash, Public Economics Theory and Practice, Vishal Publishing Co. Jalandhar Delhi.
18. Janak Raj Gupta, Public Economics in India, Atlantic Publisher and Distributor New Delhi.
19. M.L. Jhingan, Public Finance and International Trade, Vrinda Publication, New Delhi

Shivaji University, Kolhapur Nature of Question Paper M.Com – II Semester-IV Title of Paper- Business Economics Paper -XV	
Marks-80	Duration: 3 hours.
Instructions: 34. Question number 1, 2 and 3 are compulsory 35. Attempt any two questions from question number 4 to 6 36. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2.. Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b. Short answer question/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Marketing Management)
SEMESTER – IV
MARKETING RESEARCH – Paper-XIII
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To enable the students to understand the concepts of marketing research.
2. To explain the students' types of marketing research.
3. To equip the students for preparation of research proposal.
4. To demonstrate the process of report writing.

Unit No.	Contents	No. of Hours
1	Basics of Marketing Research: Definition, Concept and Objectives of Marketing research. Advantages and limitations of Marketing Research. Problems and Precautions in Marketing research. Role of Marketing Research in Marketing Management, Process of Marketing Research	15
2	Types of Marketing Research: Consumer Research, product research, sales research, and advertising research. Various Issues involved and ethics in marketing research. Rural Marketing Research,	15
3	Marketing Research Proposal & Design, Marketing Research Proposal: Meaning, Elements of Research Proposal. Marketing Research Design: Meaning, Importance, Types of Research Design, Criteria of good Research Design.	15
4	Sampling in Marketing Research & Marketing Research Report: Meaning of sampling, steps of sampling process, Types of sampling plans, Meaning of Marketing Research Report, writing criteria of Marketing Research Report, Types of Research Report.	15

Reference Books.

1. Essentials of Marketing Research By S.A.Chunawala – Himalaya Publishing House.
2. Marketing Research By B.S.Goel - PragatiPrakashan, Meerut (UP)
3. Marketing Management by Kotler, Keller, Koshy, Jha, (13th Edition Pearson.)

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Marketing Management– Paper-XIII Marketing Research	
Marks-80	Duration:3hours.
Instructions: 37. Question number 1, 2 and 3 are compulsory 38. Attempt any two questions from question number 4 to 6 39. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR Faculty of Commerce and Management Syllabus as per National Education Policy (NEP) 2020 M.Com. II (Marketing Management) SEMESTER – IV CUSTOMER RELATIONSHIP MANAGEMENT – Paper-XIV Credits: 4 Introduced from June 2024		
COURSE OUTCOMES: On successful completion of this course, students will be able ... 1. To enable the students to understand the concepts of customer relationship management. 2. To explain the students the process of customer relationship management 3. To Equip the students with the implementation of customer relationship management. 4. To demonstrate the need of sales force automation.		
Unit No.	Contents	No. of Hours
1	Introduction to Customer Relationship Management (CRM): Definition and concepts of CRM, Components of CRM, Understanding the goal of CRM and Customer Touch Points, customer life style, customer interaction.	15
2	CRM Process: Introduction and Objectives of a CRM Process; an Insight into CRM and e-CRM, CRM cycle i.e. Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's (Elements) of CRM Process, CRM Process for Marketing Organization, CRM Affiliation in Retailing Sector,	15
3	CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects: Development Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support.	15
4	Sales Force Automations (SFA): Definition and need of SFA, barriers to successful SFA, functional and technological aspect of SFA, reporting tools of data synchronization, flexibility and performance.	15

References:

1. CRM at the speed of light by Paul Greenberg, YMH 2nd edition.
2. Customer Relationship Management by V Kumar, Werner J Reinartz, WILRY India edition.
3. Customer Relationship Management by Kristin Anderson and Carol Kerr, TM

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Marketing Management– Paper-XIV Customer Relationship Management	
Marks-80	Duration:3hours.
Instructions: 40. Question number 1, 2 and 3 are compulsory 41. Attempt any two questions from question number 4 to 6 42. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. II (Marketing Management)
SEMESTER – IV
INDUSTRIAL MARKETING – Paper-XV
Credits: 4 Introduced from June 2024

COURSE OUTCOMES:

On successful completion of this course, students will be able ...

1. To Critically analyze all the models of industrial buying behavior.
2. To Explain all the key concepts of Industrial Marketing with ease.
3. To Formulate a research process for industrial marketing.
4. To Explain how channel members are managed.

Unit No.	Contents	No. of Hours
1	Introduction and Overview of industrial marketing: Industrial VS Consumer Marketing, Types of Industrial Customers, Classification of Industrial Products and Services, Different Customers and Products of Industrial Marketing, Strategies for Managing Industrial Marketing Environment	15
2	Industrial Buying and Buying Behaviour: Industrial Buying Decision Process, Differences between Consumer and Organizational Buying Behaviour, Models of Industrial Buying Behaviour, Organizational Buying Process, In-suppliers and Out-Suppliers of Industrial Marketing	15
3	Promotion in Industrial Marketing: Advertising Decisions in Industrial Marketing, Sales and Sales Force Promotion, Industrial Marketing Mix Elements, Controlling the Sales Force and Compensation to Sales Persons, Controlling the sales force	15
4	The distribution channel component: Industrial distributors, Formulation of channel strategy, conditions influencing channel structure. Brief introduction to Marketing Logistics. Channel Structure for Industrial Products: Geographical, size, operating characteristics, manufacturers and sales agents, Brokers, Channel Logistics	15

Reference:

1. Industrial Marketing – P K Ghosh
2. Industrial Marketing – Hawaldar
3. Alexander, R.S. Cross, J.S. & Hill, M.: Industrial Marketing, Richard Irwin, Homewood, Illincies.
4. Reeder & Reeder: Industrial Marketing, Prentike Hall, India.
5. Cox. F. (Jr.): Industrial Marketing Research, John-Wiley & Sons, New York, 1971.
6. Fisher, L.: Industrial Marketing, Business Books, 1969.

Shivaji University, Kolhapur

Nature of Question Paper for M.Com. (Marketing Management) 4 credits
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
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. SEMESTER IV

Business finance-Paper-II

Credit 4

Introduced from June 24

Course Outcomes After studying this course, students will be able to... 1) Apply practical trading techniques in Indian stock market 2) Understand how to build and evaluate the portfolio and different facets of portfolio management 3) Demonstrate conceptual understanding of Corporate Restructuring 4) Know recent trends in business finance scenario with specific reference to Startup Funding, Angel Financing and FinTech services		
Unit-No.	Content	N. of Hours
Unit-I	Indian Capital Markets: (a) Primary Capital Market: Meaning, Functions, Methods of selling corporate securities in primary capital market-Underwriting of Securities, IPOV/sFPO (b) Secondary Capital Market (Stock Exchange): Meaning, Functions of stock exchange. Online trading procedure on a stock exchange, Role of SEBI in regulating capital markets in India (c) Mutual Funds: Concept, Importance, Types, Objectives of AMFI	15
Unit-II	Portfolio Management, Financial Inclusion and Micro Finance: (a) Portfolio Management: Meaning, importance, objectives- Portfolio risk & return, Portfolio Construction, Portfolio Revision and Portfolio Evaluation (b) Financial Inclusion: Meaning, Need and Financial Inclusion Schemes	15
Unit-III	Corporate Restructuring: (a) Corporate Failure: Meaning, causes and remedies, major corporate failures in India (b) Corporate Restructuring: Meaning, Benefits, Forms of Corporate Restructuring: Mergers, Amalgamation, Acquisitions/Take-over, Joint Ventures, Demergers, Divestiture, Buy-Outs, Strategic alliances, Buy-Back of Shares	15

Unit-IV	Recent trends in Business Finance: (a) Startups Funding: Fundraising norms for startups- Schemes Available for new startups by Government in the form of Finances, SEBI regulations on startup listing and fundraising, Venture Capital V/s Private Equity (b) Angel funding: Origin of angel funding, SEBI regulations on angel funding– (c) Financial Technology (FinTech): Meaning, Application of Fin-Tech to different areas of finance, Fintech companies in India	15
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Books Recommended:

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

Shivaji University, Kolhapur Nature of Question Paper M.Com–II Semester-IV Title of Paper- Business finance-Paper-II	
Marks-80	Duration:3hours.
Instructions: 43. Question number 1, 2 and 3 are compulsory 44. Attempt any two questions from question number 4 to 6 45. Use of Calculator is allowed	
Q.1a. Choose the appropriate alternative b. True or false	10 6
Q.2..Short Notes (any 4 out of Six)	16
Q.3. Long answer question/practical problem/Case Study	16
Q.4. Long answer question/Practical Problem	16
Q.5. Long answer question/Practical Problem	16
Q. 6.a. Short answer question/Short Problem	8
b.Short answer question/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
M.Com. –II Semester-IV (Major)
Business Studies: - STARTUP AND INCUBATION
Credits : 4
Introduced from June 2024

COURSE OUTCOMES:

After studying this course, student will be able to:

1. Understand about the skills expected from an aspiring entrepreneur.
2. Attain abilities for providing inputs to promoters and leadership team to identify and analyze opportunities for optimizing value addition to products and the entity.
3. Get equipped with the knowledge to manage risks in a start-up within the given business ecosystem and convert it into a risk-enabled organization for growth and prosperity.
4. Develop an idea of innovative entrepreneurship models and forms and utilize opportunities to make a successful venture.

Unit No.	Contents	No. of Hours
1.	Generation of Idea, Action and Implementation: Monetizing Ideas, Preparation of Project Report, Funding Options for Start-up, including Crowd Funding, Building a Sustainable Revenue Model and Periodical Business Plan, Launching Sustainable Impact Initiatives, From Startup to MNC	15
	Practical: Preparation of project report (Blank)	
2.	Incubation: Meaning, Role and importance, incubation operations, Principles of incubation, Design Thinking, Lean Start-Up & Commercialization of Ideas, Start-up Models.	15
	Practical: Student should have to come up with an idea.	
3.	Start-up and Risk Management Strategies: Definition and meaning of startups, role, importance and present status in India. Factors influencing their emergence, Government Policies for startup.	15

	Predicting and overcoming Enterprise and Financial Risks, Project Monitoring and Controlling, Establishing Internal Checks and Balances as a Process, Start-up Audit, Bouncing Back from Failures	
	Practical: Prepare a project plan along with SWOT analysis	
4.	Types of New Age Business: Concepts and opportunities in Fin Tech, Ed Tech, Health Care, Agritech, IT, Space, Robotics, Agropreneurship, Emerging Markets and business models.	15
	Practical: Prepare a case study of successful entrepreneur on above related areas.	

Reference:

- i. Entrepreneurship and start up; Study Material by Institute of Cost Accountants of India.
- ii. Satish Taneja, S.L. Gupta-
Entrepreneurship Development New Venture Creation, Galgotia Publishing House
- iii. Anjan Rai
Chaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International.
- iv. David H. Holt-Entrepreneurship New Venture Creation, 2010, Prentice-Hall of India Pvt. Limited
- v. Dr. S.S. Khanka-
Entrepreneurship Development, 1999, S. Chand and Company Ltd. New Delhi,
- vi. H. Stevenson, H. Irving Grousbeck, M.J. Roberts and Amar V. Bhide-
New Business Ventures and the Entrepreneur, 1999, 5th edition, Irwin/McGraw-Hill.
- vii. Kuratko F. Donald and Hornsby S. Jeffery (2009): New Ventures Management, Entrepreneur Road Map, and Pearson Education.
- viii. Jeffrey A. Timmons, Stephen Spinelli-
New Ventures Creation; Entrepreneurship for the 21st Century, 2009, McGraw Hill.

Shivaji University, Kolhapur

Nature of Question Paper

M.Com.IISem.IV

Title of Paper- STARTUP AND INCUBATION

Marks:80

Duration:3hours.

Instructions:

1. Question number 1, 2 and 3 are compulsory
2. Attempt any three questions from question number 4 to 6
3. Use of simple calculator is allowed

Q.1a. Choose the appropriate alternative (10)

b. True or false (6)

Q.2 Short Notes (any 4 out of 6) (16)

Q.3 Long answer question (16)

Q.4 Long answer question (16)

Q.5 Practical problem (16)

Q.6.a. Short answer question (8)

b. Short answer question (8)

Guidelines for Research Projects M. Com. II, Sem. IV (6 Credits)

A) For Research Students

1. Project Report shall be prepared by the students individually and under the guidance of the concerned teacher (Project Guide).
2. The Report can be prepared on any course (subject) under the faculty of Commerce (UG and PG).
3. The Report may be based on primary data or secondary data.
5. The Project Report which is to be prepared in M. Com. II, Semester IV should be based on Survey Method of Research.
6. The outline of the Project Report should be as follows –
For the Research Project of M. Com. II, Semester IV (6 credits)
The Project Report shall consist of at least typed **75** pages
Chapter I – Introduction and Research Methodology (5-7 pages) - Introduction, Statement of the Problem (Need of the study), Significance of the Study, Objectives of the Study, Research Methodology, Sampling (sample size should at least 50), Scope and Limitations of the Study
Chapter II – Conceptual or Theoretical Background or Framework (5-7 pages)
Chapter III – Profile of the Study Area (5-7 pages)
Chapter IV – Analysis and Interpretation of Data – (50-55 pages)
Chapter V – Findings, Suggestions and Conclusion (3-5 pages)
7. The technical specifications for preparation of Project Report are
 - Font – Times New Roman
 - Font Size – Main Heading – 16, Heading – 14, sub-heading 12 Bold and writing – 12
 - Line spacing – 1.5 inches
 - Spacing when one point over and next point start – if required single enter.
 - Page size – A4
 - Margin – 1” to all sides
 - Numbering – every point is to be numbered as 1.1, 1.2 etc. and sub-points as 1.1.1, 1.1.2 etc.
 - Tables – every table must have title and number
 - **Use front and back pages. Single side typed projects will not be accepted.**
 - Colour Pages – only if required
 - Content – for chapters, for table and for graphs & diagrams
8. Graphs should be drawn only the table includes three or more variables. **‘One variable – one table – one graph - one line analysis – one page’ format must be avoided.** To analyse the data more precisely and to interpret rightly students should try to accommodate two or more variables in one table.
9. The references or bibliography must be given at the end of the report. It should contain – Name of the Author, Title of the Book or Title of the Research Paper or Article, Name of the Publication or Name of the Journal and Year of the publication or issue and month of publication of journal. Generally, the references are sequenced in alphabetical order of the name of the author.
10. Every student should give Annexure at the end of the Project Report. It will include

questionnaire, interview schedule, list of the sample respondents (if possible, provide mobile number, short address and their designation) and any other information or data which is important part of the study.

11. One copy of final typed Project Report should be submitted to the concerned department of the college on or before the date fixed by the concerned coordinator.

B) For Research Guides

1. All teachers teaching to the M. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Research Project. It is the responsibility of every teacher teaching to the M. Com. Programme to guide to the students allotted to them by the coordinator of M. Com. Programme of the concerned college.

2. The guide should check title and objectives of the study carefully and see that the objectives are set considering the title of the study.

3. The guide should check the questionnaire or interview schedule is designed in such a way that it will be able to collect data to satisfy the objectives.

4. The guide should check the presentation of data and analysis and interpretation of data satisfy the objectives of the study, findings are based on the data and suggestions are given on the basis of the data and findings.

C) For Panel of Experts

1. Every student will be evaluated separately for Project Report and Viva

2. The panel of experts will assess the Project Report on the basis of originality, research contribution, way of analysis and interpretation, findings etc.

3. Viva will be conducted for every student individually. The panel of experts will assess the knowledge of students by asking questions orally on research process and project report. They will try to verify that the student has done the project on his own and also identify his/her insight in the research problem concerned.

4. The panel of experts will consist of three experts. One of them will be chairman, second external examiner and third internal examiner.

5. All the experts will be appointed by the university. However, internal examiner will be from the concerned college. If any teacher from the concerned college is not eligible to appoint as an examiner, a teacher from the nearby college will be appointed as internal examiner.

6. The car is allowed to the external examiners. However, the experts should try to use one car for both of them, if the route is same or at least distance.

7. For the Research Project of M. Com. II, Semester IV (**6 credits**), the total marks for research project will be 150. Out of these, 90 marks for Research Project and 60 Marks for Viva. Percentage of marks required for passing is 40% and the student should pass separately in Research Project and Viva.

8. The schedule for assessment of Research Project and Viva will be prepared by the university authority. However, it will be conducted preferably immediately after the theory examination or semester end examination.