

# **SHIVAJI UNIVERSITY, KOLHAPUR.**



Estd. 1962

NAAC 'A' Grade

**Faculty of Commerce and Management**

**Syllabus For**

**M. Com. Part – II (Sem III & IV)**

**(To be implemented from June 2020 onwards)**

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

**M.Com. (CBCS) Part-II (Semester-III)**  
**CC-C1: Management Accounting Paper I**

**4 Credits**

<b>60 hours Course</b>	<b><u>Course Content</u></b>	<b>Total 100 Marks</b>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Understand the fundamentals of Management Accounting.</li> <li>2. Explain the analysis and interpretation of financial statements.</li> <li>3. Demonstrate the estimation of working capital requirements.</li> <li>4. Practice to analyze the changes in financial position.</li> </ol>	(Marks: 80 for Examination & 20 Internal Evaluation)
	<b><u>Course Content</u></b>	
<b>Unit-I:</b>	<b>Introduction:</b>	<b>(10 hours)</b>
Theory	Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	
<b>Unit-II:</b>	<b>Analysis of Financial Statements:</b>	<b>(15 hours)</b>
Theory	Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis and Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios.	
Practical	Download financial statements of any company and analyse it with any technique of financial analysis. Also write interpretation.	
<b>Unit-III:</b>	<b>Working Capital:</b>	<b>(15 hours)</b>
Theory	Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements	
Practical	Exercise for Simulation of estimation of working capital can be arranged in the classroom.	
<b>Unit-IV:</b>	<b>Funds flow Statement and Cash Flow Statement:</b>	<b>(20 hours)</b>
Theory	<ol style="list-style-type: none"> <li>a) Meaning of Fund and Funds Flow Statement, Identifying Flow of Funds, Preparation of Funds Flow Statement,</li> <li>b) Meaning of Cash Flow Statement, Utility of Cash Flow Statement and Preparation of Cash Flow Statement(AS-3)</li> <li>c) Difference between Funds Flow Statement and Cash Flow Statement</li> </ol>	
Practical	<ol style="list-style-type: none"> <li>a) Prepare fund flow statement on hypothetical data and try to interpret it.</li> <li>b) Download cash flow statement of any company and interpret it.</li> </ol>	

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

**Reference Books:**

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

**Nature of Question Paper**

M.Com. (CBCS) Part-II

Management Accounting Paper I (Semester-III)

Core Course

Course Code: CC-C1

(Introduced from June-2020)

**Instructions:**

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

Q. No.1. a) Choose correct Alternative	10 Marks
b) State True or False	6 Marks
Q. No.2. (A) Broad Question	8 Marks
(B) Broad Question	8 Marks
OR	
Short Notes (Any Four out of Six)	16 Marks
Q. No.3. Case Study	16 Marks
Q. No.4. Problem	16 Marks
Q. No.5. Problem	16 Marks
Q. No.6. Problem	16 Marks

**M.Com (CBCS) Part-II (Semester-IV)**  
**CC-C2: Management Accounting Paper-II**  
**(Management Control System)**

**4 Credits**

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

	b) Variance Analysis- Material Cost Variances, Labour Cost Variances and Overhead Variances	
Practical	a) Compute variances on the basis of hypothetical data and interpret it. b) Analyse variances for such any organization which has well established budgetary control system and discuss with budget officer regarding it.	

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

**Reference Books:**

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

**Nature of Question Paper**

M.Com. (CBCS) Part-II

Management Accounting Paper II (Semester-IV)

(Management Control System)

Course Code: CC-C2

**Instructions:**

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

Q. No.1. a) Choose correct Alternative	10 Marks
b) State True or False	6 Marks
Q. No.2. (A) Broad Question	8 Marks
(B) Broad Question	8 Marks
<b>OR</b>	
Short Notes (Any Four out of Six)	16 Marks
Q. No.3. Case Study	16 Marks
Q. No.4. Problem	16 Marks
Q. No.5. Problem	16 Marks
Q. No.6. Problem	16 Marks

**M.Com (CBCS) Part-II (Semester-III)**  
**CC-CD1: Business Finance Paper-I**

**4 Credits**

<b>60 hours Course</b>	<b><u>Course Content</u></b>	<b>Total 100 Marks</b>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Understanding of different theoretical aspects of Business Finance.</li> <li>2. Understanding of connection between theoretical concept &amp; practical applicability of Business Finance.</li> <li>3. Exposure to students towards recent trades in business Finance.</li> </ol>	(Marks: 80 for Examination & 20 Internal Evaluation)
<b>Unit-I:</b>	<b>Environment of Business Finance:</b>	<b>(15 hours)</b>
Theory	<ol style="list-style-type: none"> <li>(a) <b>Business Finance and Financial goal:</b> Concept, scope and significance of Business Finance.</li> <li>(b) <b>Financial goal:</b> Profit Maximization Vs Wealth Maximization, Relationship of finance with other areas of management.</li> <li>(c) <b>Finance Functions:</b> Managerial Functions- Investment decision, Finance decision, Dividend decision and liquidity decision and Routine Functions.</li> <li>(d) <b>Capitalization:</b> Concept and theories of Capitalization. Over-capitalization and Under-capitalization: Concept, symptoms, causes, effects and remedies.</li> </ol>	
Practical	Visit to any organization and do interaction with finance controller & understand various financial functions.	
<b>Unit-II</b>	<b>Capital Structure:</b>	<b>(15 hours)</b>
Theory	<ol style="list-style-type: none"> <li>(a) <b>Capital Structure:</b> Meaning and cardinal principles of Capital Structure: Cost, Risk, Control, Flexibility and Timing.</li> <li>(b) <b>Factors</b> influencing the capital structure.</li> <li>(c) <b>Weighted Average cost of capital (WACC).</b></li> </ol>	
Practical	Obtain financial reports of any listed company and prepare capital structure chart and work out cost of capital	
<b>Unit-III</b>	<b>Sources of Finance:</b>	<b>(15 hours)</b>
Theory	<ol style="list-style-type: none"> <li>(a) <b>Equity Shares,</b> Sweat Shares, Employee's Stock Option (ESOP), Equity Shares with differential rights, Preference Shares.</li> <li>(b) <b>Debentures and Term:</b> Loans: Meaning, characteristics, merits, demerits and legal provisions.</li> <li>(c) <b>Venture Capital:</b> Concept, process, merits and demerits &amp; Private equity</li> <li>(d) <b>Lease Finance:</b> Concept, parties, mechanism and types.</li> <li>(e) <b>Project Finance:</b> Concept, features and main parties.</li> </ol>	

Practical	Prepare & present comparative analysis chart of all sources of finance learnt by students.	
<b>Unit-IV</b>	<b>Working Capital Management:</b>	<b>(15 hours)</b>
Theory	<p>(a) <b>Working Capital:</b> Concept, types and significance. Factors, Determining working capital requirements.</p> <p>(b) <b>Sources of Working Capital:</b> Accruals, trade credit, commercial banks, public deposits, inter-corporate-deposits, short-term loans from financial institutions, commercial paper (CP) and factoring.</p> <p>(c) <b>Working Capital Management:</b> Management of Cash, Liquidity, Receivables and Inventory.</p>	
Practical	Obtain financial report of any company and calculate working capital and identify source of finance.	

**Books Recommended:**

1. Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi.
2. Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc., Dreamtech Press, New Delhi.
3. Finance Finance-Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi.
4. Essentials of Business Finance- Dr. R.M. Shrivastav.
5. Corporation Finance- S.C. Kuchhal.
6. Corporate Finance Policy- Guthmann and Dougall.
7. Readings in Indian Financial Services- Digvijay.
8. Corporate Finance- Brealey, Richard A. & Steward C Myers.
9. Financial Services in India- M.A. Kohok.
10. Financial Management Taxmann-Ravi M. Kishore, Allied Services Pvt. Ltd. New Delhi.
11. Financial Management -Prasanna Chandra, TMH, New Delhi.
12. Financial Institutions and Markets -Bhole L.M., TMH, N. Delhi.

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

**M.Com (CBCS) Part-II (Semester-IV)  
CC-CD2: Business Finance Paper-II**

**4 Credits**

<b>60 hours Course</b>	<b><u>Course Content</u></b>	<b>Total 100 Marks</b>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. Understanding of different aspects of Capital market and depositories.</li> <li>2. Understanding of connection between Mutual Funds, Portfolio Management and Micro Finance.</li> <li>3. Exposure to students towards corporate restructuring and financial decision making.</li> </ol>	(Marks: 80 for Examination & 20 Internal Evaluation)
<b>Unit-I</b>	<b>Capital Markets:</b>	<b>15 hours</b>
Theory	<ol style="list-style-type: none"> <li>(a) Primary Capital Market: Meaning, role and functions, Methods of selling corporate securities in primary capital market. Underwriting of Securities.</li> <li>(b) Secondary Capital Market (Stock Exchange): Meaning, evolution of stock market in India, Role and functions of stock exchange. Trading mechanism in stock market.</li> <li>(c) SEBI and Credit Rating: Role of SEBI in regulating capital markets in India. Credit Rating: Meaning, need, credit rating agencies in India, Credit rating methodology.</li> <li>(d) Depository: Meaning, role, benefits and present position in India. National Securities Depository Limited (NSDL) and Central Depository Services India Limited (CDSL)</li> </ol>	15
Practical	Visit to any share broker office and observe share trading activities.	
<b>Unit-II</b>	<b>Mutual Funds, Portfolio Management and Micro Finance:</b>	<b>15 hours</b>
	<ol style="list-style-type: none"> <li>(a) Mutual Funds: Concept, importance, Types of Mutual Funds- -Money Market Funds, Income Funds, Bond Funds, Balanced Funds, Equity Funds, International Funds, Specialty Funds, Index Funds, Exchange-Traded Funds- Present position of Mutual Funds in India.</li> <li>(b) Portfolio Management: Meaning, importance, objectives. Various issues in portfolio construction, revision and evaluation.</li> <li>(c) Financial Inclusion: Meaning, need and government policy.</li> <li>(d) Micro-Finance: Concept, characteristics, need, present position in India.</li> </ol>	
Practical	Make small research in latest top 10 Performing Mutual Funds.	
<b>Unit-III</b>	<b>Corporate Restructuring:</b>	<b>15 hours</b>
Theory	<ol style="list-style-type: none"> <li>(a) Corporate Failure: Meaning , causes and remedies.</li> <li>(b) Corporate Restructuring: Meaning, forms- Mergers and Amalgamation, Acquisitions / Take-over, Demergers, divesture, Buy outs, Financial Restructuring, and Strategic alliances-meaning, benefits and legal procedure.</li> </ol>	
Practical	Prepare & presentation on latest 5 cases of corporate restructure.	
<b>Unit-IV</b>	<b>Financial Decision making:</b>	<b>15 hours</b>
	<ol style="list-style-type: none"> <li>(a) Project Feasibility or Viability Analysis: Concept – Free Cash Flow, Net Present Value (NPV) and Methods, Profitability Index, Pay Back Period.</li> <li>(b) Make or Buy Decision: Meaning, Methodology.</li> </ol>	

	(c) Profit maximization through optimum product mix	
Practical	Prepare hypothetical case study of a project and analyses by different methods of project selection.	

**Books Recommended:**

- 1) Financial Management-Rajiv Shrivastava and Anil Misra, Oxford University Press, New Delhi
- 2) Financial Management- Dr. Anil Kumar Dhagat, Kognet Learning Solutions Inc., Dreamtech Press, New Delhi
- 3) Finance Sense ---Finance for Non-finance Executives, Prasanna Chandra, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 4) Investment and Securities Market in India- V.A.Avdhani
- 5) Security Analysis and Portfolio Management- Sasidharan/ Mathews
- 6) Security Analysis and Portfolio Management- PunithavathyPandian
- 7) Portfolio Management Handbook- Robert A. Strong
- 8) Stock Exchange and Investment- Raghunathan
- 9) Stock Exchange Trading in India- Gupta L.C.
- 10) Capital Issues, SEBI and Listing- Chandratre K.R
- 11) Corporate Mergers, Amalgamations & Take Over- Verma J.C.
- 12) Corporate Restructuring and Indian Perspective- Mattoo P.K
- 13) International Business-Aswthappa, TMH, N. Delhi

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

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**Nature of Question paper for I and II**

(For Semester III and IV)

Total Marks: 80 : Duration 3 hours

**Instructions:** 1) Q. No. 1 and 2 are compulsory

2) Attempt any three questions from Q. No. 3 to 6

3) Figures to the right indicate full marks

Q.1: A) Multiple Choice Questions 8 marks

B) Fill in the Blanks 4 marks

C) State 'True' or 'False' 4 marks

Q.2: Short Answers. (Any Two out of Three) 16 marks

Q.3: Long answer 16 marks

Q.4: Long Answer 16 marks

Q.5: Long Answer 16 marks

Q.6: Short Notes (Any Two out of Three) 16 marks

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-V : DSE-A-V Advanced Accountancy**  
**(Taxation)**

**4 Credits**

**Course Outcomes:**

- 1) To know the basic concept related to income tax.
- 2) To acquaint with knowledge and skills of computing taxable income of different business entities.
- 3) To practice with e-filing of income tax return and online payment.
- 4) To gain knowledge about GST.

	<b>Course Content</b>	
<b>Unit-I:</b>	<b>Definitions, Exemptions &amp; Deductions:</b>	<b>(10 hours)</b>
Theory	Definitions Under the Income Tax Act,1961, Exemptions Under Section -10, Deductions from Gross Total Income Under Chapter – VI A.	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	
<b>Unit-II:</b>	<b>Taxable Income and Tax Liability:</b>	<b>(15 hours)</b>
Theory	Computation of Taxable Income and Tax Liability of Individual, H.U.F., Firm, Association of Persons and Limited Company.	
Practical	Collect data from any individual or any other assessee and compute taxable income and tax liability.	
<b>Unit-III:</b>	<b>Clubbing of Income and Online Tax Governance:</b>	<b>(15 hours)</b>
Theory	Clubbing of Income, Set-off and Carry Forward of Losses, E-Filing of Returns, Online Payment of Tax.	
Practical	Make e-filing of IT return of any individual.	
<b>Unit-IV:</b>	<b>Introduction to GST:</b>	<b>(20 hours)</b>
Theory	Introduction to Goods and Service Tax (GST), Concept of GST, Nature and Basis of Charge, Registration under GST, Valuation of Taxable Services, Provisions Pertaining to Returns Under GST.	
Practical	Group discussion on any point given in Unit-IV.	

Note: Practical should be taken in the classroom on E-filing of Income Tax Return, Online Payment of Tax, GST Registration.

**Reference Books:**

- 1) Singhania – Student’s Guide to Income Tax
- 2) Prasad Bhagwati – Income Tax Law & Practice
- 3) Mehrotra H.C. – Income Tax Law
- 4) Dinkar Pagare – Income Tax Law and Practice
- 5) Ahuja and Gupta – Systematic Approach to Income Tax

**Nature of Question Paper**  
M.Com. (CBCS) Part-II (Semester-IV)  
Advanced Accountancy Paper-V  
(Taxation)  
Course Code: DSE-A-V  
Discipline Specific Course  
(Introduced from June-2020)

**Instructions:**

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

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

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-VI : DSE-A-VI Advanced Accountancy**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:	100 Marks
Project Work	60 Marks
Viva-Voce	40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (a) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (b) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (c) Chapter-IV Analysis and Interpretation of the Data
  - (d) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.

- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

**M.Com. (CBCS) Part-II (Semester-IV)**  
**Paper VII : DSE-A-VII Advanced Accountancy**  
**(Costing)**

**4 Credits**

**Course Outcomes:**

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

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

<b>Unit-IV:</b>	<b>Reconciliation of Cost and Financial Accounts:</b>	<b>(20 hours)</b>
Theory	Need for Reconciliation of Cost and Financial Accounts. Preparation of Statement of Reconciliation of Cost and Financial Accounts	
Practical	Collect cost data and financial data from any organization and prepare Statement of Reconciliation of Cost and Financial Accounts	

### Reference Books

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

### Nature of Question Paper

M.Com. (CBCS) Part-II (Semester-IV)  
Advanced Accountancy Paper-VII  
(Costing)  
Course Code: DSE-A-VII  
Discipline Specific Course  
(Introduced from June-2020)

### Instructions:

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

Q. No.1. a) Choose correct Alternative	10 Marks
b) State True or False	6 Marks
Q. No.2. (A) Broad Question	8 Marks
(B) Broad Question	8 Marks
OR	
Short Notes (Any Four out of Six)	16 Marks
Q. No.3. Case Study	16 Marks
Q. No.4. Problem	16 Marks
Q. No.5. Problem	16 Marks
Q. No.6. Problem	16 Marks

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

**4 Credits**

**Course Outcomes:**

1.To acquire the knowledge of contemporary issues in accounting.

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

**Reference Books:**

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

**Nature of Question Paper**  
M.Com. (CBCS) Part-II (Semester-IV)  
Advanced Accountancy Paper VIII  
(Contemporary Issues in Accounting)  
Course Code: DSE-A-VIII  
Discipline Specific Course  
(Introduced from June-2020)

**Instructions:**

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

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

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-V : DSE-B-V Advanced Costing**  
**(Cost Accounting Record and Cost Audit)**

**4 Credits**

**Course Outcomes:**

After studying this course, the students shall be able:

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

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

**Reference Books:**

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers

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

**Journals:**

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

**Nature of Question Paper**  
M.Com. (CBCS) Part-II (Semester-III)  
Advanced Costing Paper-V  
(Cost Accounting Record and Cost Audit)  
Course Code: DSE-B-V  
Discipline Specific Course  
(Introduced from June-2020)  
Marks: 80 Duration: 3 hours.

**Instructions:**

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

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

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-VI : DSE-B-VI Advanced Costing**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce: 100 Marks

Project Work 60 Marks

Viva-Voce 40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (e) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (f) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (g) Chapter-IV Analysis and Interpretation of the Data
  - (h) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.

- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

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

**4 Credits**

**Course Outcomes:**

After studying this course, the students shall be able:

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

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

	Market Based, Cost Based, Negotiated Transfer Pricing, Dual Prices, Setting Transfer Prices in Different Situations, Disadvantages of Transfer Pricing, Divisional Performance Measurement.	
Practical	Presentation on transfer pricing and divisional performance measurement.	

**Reference Books:**

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4<sup>th</sup> Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountants of India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

**Journals:**

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

**Nature of Question Paper**

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

Advanced Costing Paper-VII

(Cost Analysis and Decision Making)

Course Code: DSE-B-VII

Discipline Specific Course

(Introduced from June-2020)

Marks: 80 Duration: 3 hours.

**Instructions:**

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

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

Q.5 Long answer question/practical problem 16 Marks

Q. 6. 16 Marks

a. Short answer question/ problem 08 Marks

b. Short answer question/ Problem 08 Marks

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

**4 Credits**

**Course Outcomes:**

After studying this course, the students shall be able:

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

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

	ERP, Prerequisites of ERP, Concept of Value Chain Analysis, Competitive Advantage and Customer Value, Strategic Framework for Value Chain Analysis	
Practical	Presentation on JIT/MRP/ERP/Value Chain Analysis	

**Reference Books:**

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4<sup>th</sup> Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
10. Cost Management: Ravi M Kishore, Taxmann Publications
11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountants of India (Final Course)
12. Cost Management: Study Material of The Institute of Chartered Accountants of India (Final Course)

**Journals:**

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

**Nature of Question Paper**

M.Com. (CBCS) Part-II (Semester-IV)  
 Advanced Costing Paper-VIII  
 (Contemporary Issues in Cost Accounting)  
 Course Code: DSE-B-VIII  
 Discipline Specific Course  
 (Introduced from June-2020)  
 Marks: 80 Duration: 3 hours.

**Instructions:**

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

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

Q.5 Long answer question/practical problem 16 Marks

Q. 6. 16 Marks

a. Short answer question/ problem 08 Marks

b. Short answer question/ Problem 08 Marks

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

**4 Credits**

**Course Outcomes:**

After studying this course, the students shall be able:

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

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

	Liability in case of Individuals, Partnership Firms, Companies, Application of provisions of Clubbing of Income, Set off of Losses, Carry Forward of Losses for determining total taxable income and tax liability	
Practical	Calculate the tax liability of an individual with salary/business income	

**Reference Books:**

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

**Journals**

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

**Nature of Question**

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

Taxation Paper-V

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

Course Code: DSE-C-V

Discipline Specific Course

(Introduced from June-2020)

Marks: 80 Duration: 3 hours.

**Instructions:**

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

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

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-VI: DSE-A-VI Taxation**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce: 100 Marks

Project Work 60 Marks

Viva-Voce 40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (i) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (j) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (k) Chapter-IV Analysis and Interpretation of the Data
  - (l) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and/P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.

- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

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

**4 Credits**

**Course Outcomes:**

After studying this course, the students shall be able:

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

<b>Unit-I</b>	<b>Introduction to GST:</b>	<b>15 hours</b>
Theory	Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions	15
Practical	Poster presentation on Introduction on GST	
<b>Unit-II</b>	<b>Supply Under GST:</b>	<b>15 hours</b>
Theory	Concept of Supply in Consideration of business, Import of Services with Consideration, Supply without Consideration, Activities treated as Supply of Goods or Supply of Services, Activities neither treated as Supply of Goods nor Supply of Services, Composite and Mix Supplies, Time and Value of Supply	
Practical	Identify transaction which will amount to supply of goods or supply of services and enlist at least 5 such activities.	
<b>Unit-III</b>	<b>Charge of GST:</b>	<b>15 hours</b>
	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	
	Visit any service provider and identify the services on which tax is payable under reverse charge mechanism.	
<b>Unit-IV</b>	<b>Exemptions from GST:</b>	<b>15 hours</b>
Theory	Power to Grant Exemption from GST, Relevant Provisions of Section 11 of the CGST Act and Section 6 of the IGST Act, Goods Exempt from GST, Services Exempt from GST	
Practical	Presentation on Capital Budgeting Techniques	

**Reference Books:**

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

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

### **Journals**

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

### **Nature of Question**

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

Taxation Paper-VII

(GST Paper I)

Course Code: DSE-C-VII

Discipline Specific Course

(Introduced from June-2020)

Marks: 80 Duration: 3 hours.

### **Instructions:**

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

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

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

**4 Credits**

**Course Outcomes:**

After studying this course, the students shall be able:

1. To understand the concept of Input Tax Credit under GST
2. To know the procedure of Registration under GST
3. To know the significance of Invoices, Debit and Credit Notes
4. To demonstrate the procedure of payment of GST and filing returns of GST

<b>Unit-I</b>	<b>Input Tax Credit:</b>	<b>15 hours</b>
Theory	Meaning and Definition, Eligibility and Conditions for taking Input Tax Credit, Apportionment and Blocked Credit, Availability of Credit in Special Circumstances, Utilisation of Input Tax Credit	
Practical	Visit any GST assessee and understand how he/she availed and utilised ITC	
<b>Unit-II</b>	<b>Registration:</b>	<b>15 hours</b>
Theory	Persons liable for Registration under GST, Compulsory Registration, Persons not liable for Registration under GST, Procedure of Registrations, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration	
Practical	Poster Presentation on Registration under GST	
<b>Unit-III</b>	<b>Tax Invoice, Debit and Credit Notes:</b>	<b>15 hours</b>
Theory	Meaning and Proforma of Tax Invoice, Debit Notes, Credit Notes; Prohibition of Unauthorised Collection of Tax; Amount of Tax to be Indicated on Tax Invoice and other documents.	
Practical	Study and fill up the proforma of Tax invoice, Debit note and Credit note of an arbitrary trader	
<b>Unit-IV</b>	<b>Payment of Tax and Returns:</b>	<b>15 hours</b>
Theory	Electronic Cash and Credit Ledger, Electronic Liability Register, Interest on Delayed Payment of Tax, Furnishing the details of Outward and Inward Supplies, Procedure of Filing Return under GST, Claim of ITC, Annual, Return, Final Return, Default in Furnishing Return.	
Practical	Visit office of any GST practitioner and understand the procedure of payment of GST and filing of GST	

**Reference Books:**

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

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

### **Journals**

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

### **Nature of Question**

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

Taxation Paper-VIII

(GST Paper II)

Course Code: DSC-C-VIII

Discipline Specific Course

(Introduced from June-2020)

Marks: 80 Duration: 3 hours.

### Instructions:

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

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

**M.Com. Part-II SEM-III  
(CBCS)  
Paper-V : DSE-D-V Advanced Banking and Financial System  
(Central Banking in India)  
Credits:4**

**Course Outcomes:**

1. Learners will be able to understand Regulatory Framework for RBI
2. Learners will understand the functioning of RBI
3. Learners will understand different policies and provisions made by RBI

**Expected Skills Impartation**

1. Ability to apply legal provisions in central banking business
2. Ability to understand the perspective changes in the RBI's Policy and its implications
3. Ability to conduct central banking activities as per the provisions

Unit No.	Unit Name	Periods
<b>1</b>	<b>Introduction to Central banking</b> 1.1. Evolution of Central Banking in India 1.2. Organizational Structure and Departments in RBI 1.3. Important Provisions in RBI Act 1934 and Recent Amendment 1.4. RBI's Autonomy and Recent Issues	15
<b>2</b>	<b>Currency Management System</b> 2.1. Functioning of Currency Management Department of RBI 2.2. Security features of New Gandhi Series Currency Notes 2.3. Facility for Exchange of Notes and Coins-Amendment of Note Refund Rules, 2009 2.4. Issue of Counterfeit Currency Notes in India	15
<b>3</b>	<b>RBI's Policy Measures</b> 3.1. RBI's Charter of Customer Rights 3.2. Repo and Reverse Repo - Process and Effects 3.3. Priority Sector Lending Scheme of RBI and Its Importance 3.4. Rationalisation of Branch Authorisation Policy	15
<b>4</b>	<b>RBI's Recent Committees on Banking Sector Development</b> 4.1. High Level Task Force on Public Credit Registry 4.2. Internal Working Group to Review Agricultural Credit 4.3. Inter-Regulatory Working Group on FinTech and Digital Banking 4.4. Report of the Expert Committee on Micro, Small and Medium Enterprises	15

**References**

1. Counterfeit Currency Notes in India  
[https://www.rbi.org.in/scripts/FS\\_Notification.aspx?Id=11610&fn=2753&Mode=0](https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11610&fn=2753&Mode=0)
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](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](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](https://www.rbi.org.in/scripts/FS_PressRelease.aspx?fn=2753)
  16. Storage of Notes and Coins -  
[https://www.rbi.org.in/scripts/FS\\_Notification.aspx?Id=11487&fn=2753&Mode=0](https://www.rbi.org.in/scripts/FS_Notification.aspx?Id=11487&fn=2753&Mode=0)

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-VI : DSE-D-VI Advanced Banking and Financial System**  
**(Central Banking in India)**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:	100 Marks
Project Work	60 Marks
Viva-Voce	40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (a) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (b) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (c) Chapter-IV Analysis and Interpretation of the Data
  - (d) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.

- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

<b>M.Com. Part-II SEM-III</b> <b>(CBCS)</b> <b>Paper-VII :DSE-D-VII Advanced Banking and Financial System</b> <b>(Electronic Banking Services)</b> <b>Credits:4</b>		
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Learners will be able to understand Electronic Banking Services</li> <li>2. Learners will understand the functioning of Electronic Banking Services</li> <li>3. Learners will understand policies and provisions made regarding Electronic Banking Services</li> </ol>		
<b>Expected Skills Impartation</b> <ol style="list-style-type: none"> <li>1. Ability to understand the provisions regarding Electronic Banking Services</li> <li>2. Ability to use of Electronic Banking Services</li> <li>3. Ability to conduct e-banking activities as per the provisions</li> </ol>		
Unit No.	Unit Name	Periods
<b>1</b>	<b>Introduction to E-Banking</b> 1.1. Meaning and Nature of E-Banking System 1.2. Applications of ICT in Banking Sector - Advantages and Disadvantages 1.3. Core Banking System - Nature, Mechanism and Facilities 1.4. Use of Artificial Intelligence in Banking Sector	15
<b>2</b>	<b>Electronic Delivery Channels</b> 2.1. Web Based Banking - Internet Banking Services 2.2. Features and Facilities of ATM and CDM 2.3. POS- Meaning, Nature, Functioning and Advantages 2.4. Credit Card- Meaning, Nature, Facilities and Precautions to be taken	15
<b>3</b>	<b>Payment and Settlement System</b> 3.1. MICR Cheque - Meaning, Features and CTS Standard for MICR Cheque 3.2. Cheque Truncation System - Parties- Grid- Inward and Outward Clearing 3.3. Electronic Clearing Services - ECS-Debit and ECS- Credit 3.4. Electronic payment System - Nature and Process of NEFT, RTGC and SWIFT	15
<b>4</b>	<b>Recent Electronic Banking Services</b> 4.1. Mobile Banking- Meaning, Features and Mobile Banking Apps 4.2. IMPS- Meaning, Features, Services and Process Flow 4.3. Bharat Bill Payment Services- Meaning, Features, Services and Process Flow 4.4. NPCI Products - Contactless card, NETC, *99#, AePS and NACH	15

**References**

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

**M.Com. Part-II SEM-III  
(CBCS)**

**Paper-VIII : DSE-D-VIII Advanced Banking and Financial System  
(Recent Trends in Indian Banking)**

**Credits:4**

**Course Outcomes:**

1. Learners will be able to understand Recent Trends in Indian Banking
2. Learners will understand the relevance of Recent Trends in Indian Banking
3. Learners will understand different recent policies and provisions

**Expected Skills Impartation**

1. Ability to understand the recent policies and provisions
2. Ability to execute recent policies and scheme in banking business
3. Ability to able to cope-up with innovative banking system

Unit No.	Unit Name	Periods
1	<b>Recent Banking Policies in India</b> 1.1. Bank Board Bureau - Objectives, Organization and Functions 1.2. Differential Insurance Premium: Policy Guidelines- Jasbir Shing Committee 1.3. Report of the Committee on Capacity Building in Banks and Non-Banks 1.4. FDI in Banking Sector- Provisions, Advantages and Disadvantages	15
2	<b>Recent Banking Policies for Social Development</b> 2.1. Priority Sector Lending Scheme - Recent Amendments 2.2. MUDRA Scheme: Objectives, Salient Features and Recent Issues 2.3. Financial Inclusion - Meaning and Policy Initiatives 2.4. Micro Finance Institutions - Meaning, Policy Initiatives and Importance	15
3	<b>Strengthening Banking System</b> 3.1. Basel - I, II & III- Objectives and Provisions 3.2. Prudential Regulations and Assets Classification Norms of RBI 3.3. Prompt Corrective Actions- Meaning, Nature and Actions 3.4. Bank Mergers - Meaning, Types, Advantages and Disadvantages	15

<b>4</b>	<b>Recent Banking Business</b> 4.1. Islamic Banking System - Origin, Concept, Nature and RBI's View 4.2. Financial Resolution and Deposit Insurance Bill, 2017 4.3. Domestic Systemically Important Banks-Concept and Provisions 4.4. Lead Bank Scheme (Revised) 2017- Committees and Implementation of Scheme	15
<b>References</b> 1. Abdul A. Raheem (2013). Islamic Banking: Principles, Practices and Performance, New Century Publications, 2. Domestic Systemically Important Banks- <a href="https://www.rbi.org.in/scripts/bs_viewcontent.aspx?Id=2861">https://www.rbi.org.in/scripts/bs_viewcontent.aspx?Id=2861</a> 3. Domestic Systemically Important Banks- <a href="https://www.rbi.org.in/Scripts/FS_PressRelease.aspx?prid=46553&amp;fn=2745">https://www.rbi.org.in/Scripts/FS_PressRelease.aspx?prid=46553&amp;fn=2745</a> 4. Financial Resolution and Deposit Insurance Bill, 2017- <a href="https://dea.gov.in/sites/default/files/FRDI%20Bill-27092016_1.pdf">https://dea.gov.in/sites/default/files/FRDI%20Bill-27092016_1.pdf</a> 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. 7. Lead Bank Scheme 2017- <a href="https://m.rbi.org.in/Scripts/BS_ViewMasterCirculars.aspx?Id=11033&amp;Mode=0">https://m.rbi.org.in/Scripts/BS_ViewMasterCirculars.aspx?Id=11033&amp;Mode=0</a> 8. Mohamed Ariff, Munawar Iqbal (2011) The Foundations of Islamic Banking: Theory, Practice and Education, Edward Elgar Publishing. 9. Mohan Prasad Shrivastava (2007) Banking Reforms and Globalisation, APH Publishing. 10. Mondher Bellalah (2014), On Islamic Banking, Performance and Financial Innovations, Cambridge Scholars Publishing. 11. Priority Sector Lending (PSL)- <a href="https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=10497">https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=10497</a> 12. Priority Sector Lending (PSL)- <a href="https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11692&amp;Mode=0">https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11692&amp;Mode=0</a> 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 - <a href="http://www.banksboardbureau.org.in/">http://www.banksboardbureau.org.in/</a> 16. Differential Insurance Premium - RBI <a href="http://www.rbi.org.in">www.rbi.org.in</a>		

### **EQUIVALENCE OF THE PAPERS / COURSES (M.Com. Part -II) Sem III & IV**

<b>Sr</b>	<b>Existing title of the Paper</b>	<b>Revised Title of the paper</b>
<b>1</b>	Advanced Banking and Financial System Paper-V	Advanced Banking and Financial System Paper-V (Central Banking in India)
<b>2</b>	Advanced Banking and Financial System Paper-VI	Advanced Banking and Financial System Paper-VI (Project Report & Viva-Voce)
<b>3</b>	Advanced Banking and Financial System Paper-VII	Advanced Banking and Financial System Paper-VII (Electronic Banking Services)
<b>4</b>	Advanced Banking and Financial System Paper-VIII	Advanced Banking and Financial System Paper-VIII (Recent Trends in Indian Banking)

### **Nature of question paper for M.Com -II Advanced Banking Semester III & IV (Paper No. V to VIII Except Paper VI)**

Attempt any five questions.

Total marks 80

Instruction: Attempt any five questions

- |  |    |
|--|----|
| Q1. Write short answers (any two out of three) | 16 |
| Q2. Broad question                             | 16 |
| Q3. Broad question                             | 16 |

Q4. Broad question	16
Q5. Broad question	16
Q6. Broad question	16
Q7. Write short notes (any two out of three)	16

<b>M. Com Part-II Sem-III</b>		
<b>Paper-V: DSE-E-V: BUSINESS ADMINISTRATION</b> <b>(Corporate Governance and Business Ethics)</b>		
<b>Course Outcomes:</b>		
1) To make students aware of evil effects of corporate scam/scandals and attempts made worldwide to prevent it 2) To acquaint the students with the best global practices of corporate governance 3) To familiarize the students with the founding principles of fairness, transparency and accountability 4) To expose the students to the roles of various stakeholders and board committees constituted to ensure corporate governance in a company 5) To aware them about the business ethics in global perspective		
Units	Name of the Unit	No. of Lectures
<b>Unit -I</b>	<b>Introduction to Corporate Governance:</b> <b>1.1: Corporate Scandals:</b> Enron Scandal, Lehman Brothers Scandal, Harshad Mehata Scam, Satyam Computers Scandal, Punjab National Bank Scam <b>1.2: Effects of Corporate Scandals:</b> Effects of scandals/scams on economy, society and shareholders, Potential consequences of Poor Corporate Governance <b>1.3: Corporate Governance:</b> Meaning & Definitions, OECD Principles of Corporate Governance, Scope of Corporate Governance, Importance of Corporate Governance <b>1.4: Models of Corporate Governance:</b> Anglo-American Model, The German Model, The Japanese Model & Indian Model	15
<b>Practical</b>	i) Collect the information on corporate scams/scandals and prepare a report on the amount involved in it and the nature of fraud or unethical behaviour , & ii) Choose any two companies and compare and contrast their corporate governance practices	
<b>Unit -II</b>	<b>Directors and Corporate Governance:</b> <b>2.1: Landmarks in Emergence of Corporate Governance:</b> Cadbury Committee, Higgs Committee, Kumar Mangalam Birla Committee, Naresh Chandra Committee , The CII Code <b>2.2: The Directors:</b> Meaning of Directors, Types of Directors, Statutory and General Duties of Directors <b>2.3: The Board of Directors:</b> Structure and Composition of Board, Unitary and Two-Tier Boards, Composition and Functions of Nomination Committee, Remuneration Committee	15

	<b>2.4: Governance Responsibilities : Role of Board of Directors in Corporate Governance, Roles of Chairman and CEO</b>	
<b>Practical</b>	i) Scrutinize the annual reports of any two companies and prepare a report on composition of their board of directors and types of directors, & ii) Prepare a report on the decisions taken by Nomination Committee & Remuneration Committee of companies	
<b>Unit -III</b>	<b>Shareholders, Auditors &amp; Corporate Governance :</b> <b>3.1: Shareholders:</b> Meaning & Types of Shareholders, Rights & Duties of Equity Shareholders, Protection to Minority Shareholders <b>3.2: Responsibilities of Shareholders:</b> Role of Shareholders in Corporate Governance , Shareholder activism and its effects on Corporate Governance <b>3.3: Auditors:</b> Meaning of Auditors, Auditors Role in Corporate Governance <b>3.4: Audit Committee:</b> Meaning & Constitution, SEBI Guidelines in regard to Audit Committee, Role and Functions of the Audit Committee, Views of Blue Ribbon Committee regarding Audit Committee, Audit Failure	15
<b>Practical</b>	i) Analyze the annual reports of companies and prepare a report on their shareholding patterns, & ii) Analyze the auditors' report contained in the annual report of the company	
<b>Unit -IV</b>	<b>Business Ethics &amp; Corporate Governance:</b> <b>4.1: Business Ethics:</b> Concept & definitions, Sources of ethics, Ethics and Human Rights, Importance of doing business on merit <b>4.2: Ethical Principles in Business:</b> Ethical principles in business from Indian Perspective, Corporate Citizenship, Factors affecting ethical decision making <b>4.3: Ethics in International Business:</b> Home and host country's regulations and compulsions of international agencies, The US Sarbanes-Oxley Act, 2002 <b>4.4: Wider Concept of Social Responsibility:</b> Balance between profit and social / moral obligations and survival, Judicious use of natural resources, Kyoto Protocol concern of global warming	15
<b>Practical</b>	i) Collect the annual reports of public limited companies and list out the corporate social responsibilities discharged by them, & ii) Enlist the initiatives taken to encounter the problem of global warming	

**Reference Books:**

- 1) C. V. Baxi, 'Corporate Governance' -Excel Books, New Delhi
- 2) Geeta Rani & R. K. Mishra, 'Corporate Governance: Theory and Practice'-Excel Books, New Delhi
- 3) Dr. S. Singh, 'Corporate Governance: Global Concepts and Practices'-Excel Books, New Delhi
- 4) Mallin, Christine A., 'Corporate Governance', Oxford University Press

- 5) Parthasarthy, 'Corporate Governance: Principles, Mechanisms and Practices', Biztantra Publishers, New Delhi
  - 6) A. C. Fernando, 'Corporate Governance-Policies, Principles and Practices', Pearson Publications, New Delhi
  - 7) Balsubramanian, 'Corporate Governance'
  - 8) Chakraborty, 'Values and Ethics for Organizations'-Oxford University Press
  - 9) Hartman, Chatterjee, 'Perspectives in Business Ethics'-Oxford University Press
  - 10) Crane & Matten, 'Business Ethics' -Oxford University Press
  - 11) Mitra, 'Its only Business'-Oxford University Press
  - 12) Fraedrich, Ferrel, 'Business Ethics'
  - 13) Bajaj & Agarwal, 'Business Ethics', Biztantra Publishers, New Delhi
  - 14) N. K. Uberoi, 'Environment Management'-Excel Books, New Delhi
- Relevant websites may also be referred.

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-VI: DSE-E-VI: BUSINESS ADMINISTRATION**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:

100 Marks

Project Work

60 Marks

Viva-Voce

40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (e) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (f) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (g) Chapter-IV Analysis and Interpretation of the Data
  - (h) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.

- 8) The Responsibility of guiding the projects will be shared by all recognized and/P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

<b>M.Com. (CBCS) Part-II (Semester-IV)</b> <b>Paper-VII: DSE-E-VII: BUSINESS ADMINISTRATION</b> <b>(Functional Areas of Management : Recent Trends)</b>		
<b>Course Outcomes:</b>		
1) To make students aware of the recent trends in functional areas of management		
2) To acquaint the students with the best global practices of HR, Finance, Marketing and Operations		
3) To expose the students to the roles of Quality Manager		
4) To aware the students about the importance of IFRS and and Forensic Accounting		
Units	Name of the Unit	No. of Lectures
<b>Unit -I</b>	Recent Trends in HR : Employee Engagement, Employer Branding, Green HRM, Talent Management, HR Capital, Human Resource Accounting and Auditing, HR Metrics	15
<b>Practical</b>	i) Read and understand the Balance Sheet of any company prepared in accordance with Human Resource Accounting OR ii) Write an assignment on Talent Management and HR Metrics	
<b>Unit -II</b>	Recent Trends in Marketing : Digital Marketing-Use of Social Media in Marketing, Cause Related Marketing, Viral Marketing- E mail Marketing, Mobile Marketing, Blogging, Video Marketing; Neuro Marketing, Green Marketing, Social Appvertising	15
<b>Practical</b>	i) Write an assignment on Green Marketing/Cause Related Marketing OR ii) Go through the advertisement campaigns of companies run through social media and analyse its impact	

<b>Unit –III</b>	Recent Trends in Finance: Introduction to IFRS, Forensic Accounting, Activity Based Costing, Balanced Scorecard, Budgeting and Performance Evaluation (Financial and Non-financial measures), Value Chain Analysis, Benchmarking,	15
<b>Practical</b>	i) Analyze the annual reports of MNCs prepared in accordance with IFRS OR ii) Prepare a presentation on Budgeting/Forensic Accounting/ Benchmarking	
<b>Unit -IV</b>	Recent Trends in Operations and Quality Management: Concept of Quality, Quality Philosophy, Quality Assurance, Quality Control, Inspection, Cost of Quality, Quality Circles, Total Quality Management, ISO Certification	15
<b>Practical</b>	i) Enlist the prerequisites for ISO Certification OR ii) Write a case study on Total Quality Management	

**Reference Books:**

- 1) Chunawalla S.A. and Patel D.R. –Production and Operations Management, Himalaya Publishing House, Mumbai
- 2) Paneerselvam R. - Quality Management, Production and Operations Management, Himalaya Publishing House, Mumbai
- 3) CA Kamal Garg - IndAS and IFRS
- 4) Advanced Accounting – The Institute of Chartered Accountants of India, New Delhi
- 5) Arora M.N. – Cost Accounting, Vikas Publishingng, New Delhi
- 6) Deiss R and HenberryRuss – Digital Marketing,
- 7) Weuebben John – Future Marketing
- 8) Ravi M Kishore : Cost Management, Taxmann Publications, New Delhi
- 9) Gary Dessler – Human Resource Management
- 10) P.Subba Rao – Personnel and Human Resource Management
- 11) K. Aswathappa – Human Resource Management-Text and Cases
- 12) V.S.P. Rao - Human Resource Management-Text and Cases

Relevant websites may also be referred.

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

**Course Outcomes:**

1. To understand conceptual analytical framework of strategic Management.
2. To study strategic management process.
3. To understand different strategies followed by corporate in the world.
4. To understand basic approaches in strategy formulation, implementation, evaluation and control

<b>Units</b>	<b>Name of the Unit</b>	<b>No. of Lectures</b>
<b>Unit -I</b>	Definition and Nature of Corporate Planning, Advantages and Disadvantages. Concept and definition of strategy, Strategic Management, strategic management process. Vision, Mission, Goals and Objectives, Vision, Mission, Goals and	15

	Objectives, Environment scanning and organizational appraisal	
<b>Practical</b>	Select a business organization, analyze internal and external environment. Present in the class	
<b>Unit -II</b>	Strategy Formulation - Corporate Level Strategies – Stability, Growth, Retrenchment & Combination strategies. Business Level Strategies – Cost Leadership, Differentiation and Focus Strategies  Strategic Choice - Process of Strategic Choice, Competitor analysis, Porter’s Five forces Model of competition, Mckinsey’s 7’s framework; GE-9 Cell Model, BCG Matrix.	15
<b>Practical</b>	Regularly read newspaper and study the recent strategic decisions of the 5 Corporates and submit a report.	
<b>Unit –III</b>	Strategy Implementation: Inter-relationship between formulation and implementation, Resource Allocation, Behavioural implementation, Structural implementation, Functional implementation – Financial, Marketing, Operations and Personnel Plans and policies	15
<b>Practical</b>	Visit an industry nearby you and study their functional strategy	
<b>Unit -IV</b>	Strategy Evaluation & Control:  Strategy Evaluation: Importance, Overview of strategic evaluation, strategic control, Operational Control, techniques of strategic evaluation and control,	15
<b>Practical</b>	In the same industry study their operation control techniques	
<p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Strategic Management &amp; Business Policy – KazmiAzhar – Tata McGraw Hill</li> <li>2. Crafting and Executing Strategy: The Quest for Competitive Advantage, Thompson, Strickland, Gamble, Jain, McGraw Hill Publication</li> <li>3. Strategic Management - Hitt, Ireland, Hoskisson, Manikutty, Cengage Learning India Pvt. Ltd.</li> <li>4. Strategic Management : Concepts &amp; Cases – UpendraKachru, Excel Books.</li> <li>5. Strategic Planning: Formulation of Corporate strategy – V.S. Ramaswamy, S. Namakumari-Macmillan Publishing House Ltd.</li> <li>6. Business Policy and Strategic Management – P. SubbaRao, Himalaya Publications</li> <li>7. Strategic Management of e- Business – Stephen Chen, Wiley</li> </ol> <p>Relevant websites may also be referred.</p>		

**M.Com. -I**  
(Choice-Based Credit System)

**PAPER-I : DSE – F- I : Insurance Paper –I**  
(Fundamentals of Insurance)  
Credits- 4

Course Outcomes	i) To expose the students to different types of risk and risk management. ii) To familiarize the students with the basic theoretical aspects of insurance in general and with principles of insurance in particular.		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1 a) Theory	<b>Risk Management :</b> 1.1 : Risk and Uncertainty : Concept of Risk, Uncertainty, Perils and Hazards 1.2 : Classification of Risk : Personal, Property & Liability Risk, Insurable and Non-Insurable Risk 1.3 Causes of Risk, Psychology and attitude towards risk 1.4 Risk Management Techniques : Risk sharing and Risk Transfer, Risk prevention& Risk avoidance.		15 Hours
b) Practical	<i>Read the news papers and watch TV channels and list out the incidents of road accidents, fire and the like and note the loss of life and property</i>		
Unit 2: a) Theory	<b>Insurance:</b> 2.1 : Evolution of insurance, meaning, definition, nature, 2.2 : Types of Insurance 2.3 : Significance of Insurance, Insurance as a social security tool, 2.4 : Role of insurance in business and economic growth.		15 Hours
b) Practical	<i>Visit the nearest branch of insurance corporation and collect the information regarding various types of insurance policies sold by the branch.</i>		
Unit 3: a) Theory	<b>Insurance Contract :</b> 3.1 : Insurance Contract : Meaning , nature, essentials of valid Insurance Contract 3.2: Types of Insurance contract 3.3 : Factors affecting insurance contract 3.4 : Insurance & wageringcontract : Meaning and distinction		15 Hours
b) Practical	<i>Collect the information of various types of gambling/wagering and compare its features with insurance contract</i>		
Unit 4: a) Theory	<b>Principles of Insurance :</b> 4.1 : Foundations of Insurance : Law of large number, Law of probability and Law of catastrophic loss 4.2 : Principles of Insurance : Meaning and importance 4.3 : Primary principles- Utmost good faith, Insurable Interest, Indemnity 4.4 :Secondary Principles-Principle of mitigation of loss,		15 Hours

	Principle of subrogation, , Principle of contribution, Principle of casuaproxima	
b) Practical	<i>Visit the nearest branch office of insurance company and collect the information about the basic essential conditions for taking life insurance and property insurance</i>	

**References-**

1. M. N. Mishra- Insurance Principles and Practices –S. Chand & Company, New Delhi.
2. Insurance Regulatory Development Act1999
3. Life Insurance Corporation Of India Act,1956
4. Insurance Act- 1938
5. M. Arif Khan – Theory and Practice of Insurance – Educational Book House, Aligrah.
6. S. Balachandran- Life Insurance – Insurance Institute of India , Mumbai.
7. G. S. Panda- Principles and Practices of Insurances, Kalyani Publishers, Ludhiyana.
8. Kothari & Bahal- Principles and Practices of Insurance, SahityaBhavan , Agra
9. Dr. Inderjit Singh, Katyal, Sanjay Arora- Insurance Principles & Practices, Kalyani Publishers, Ludhiyana.
10. K. C. Mishra & C. S. Kumar- Life Insurance Principle & Practice-Cengage Learning India Pvt. Ltd. Delhi

<p><b>M.Com. -I</b> (<i>Choice-Based Credit System</i>)</p> <p><b>PAPER-I : DSE – F- II : Insurance Paper –II</b> (<b>Principles and Practice of Life and Health Insurance</b>) <b>Credits- 4</b></p>			
Course Outcomes	<ol style="list-style-type: none"> <li>i) To impart the students the basic knowledge of life and health insurance.</li> <li>ii) To give comprehensive understanding of various life and health insurance product.</li> </ol>		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1 a) Theory	<p><b>Life Insurance :</b></p> <p>1.1 : <b>Life Insurance:</b> Meaning, features and significance of Life Insurance</p> <p>1.2 : Life Insurance benefits to individuals and society</p> <p>1.3 :Difference between Life and General Insurance, life insurance and tax benefits</p> <p>1.4 : <b>Life Insurance Products</b> : Whole Life, Endowment, Term Insurance, Unit linked Insurance Plan (ULIP), Pension &amp; Annuities, Group Insurance</p>		15 Hours
b) Practical	<ol style="list-style-type: none"> <li>i) <i>Visit the government and semi-government employees and collect the information of tax benefits availed by them against their life insurance policies</i></li> <li>ii) <i>Visit the nearest colleges and industrial units and collect information about group insurance of their employees.</i></li> </ol>		

Unit 2: a) Theory	<b>Life Insurance Contract and Principles of Life Insurance</b> 2.1 : Life Insurance Contract : Meaning and distinguishing characteristics of life insurance contract, fundamental and legal aspects of life insurance contract, KYC norms 2.2 : Hazards in Life Insurance : Physical, Moral & Occupational Risks & selection- measurement of risk 2.3 : Fundamental principles of Life Insurance : Utmost good faith, Insurable Interest 2.4 : Underwriting : Meaning and purpose	15 Hours
b) Practical	<i>Visit the workers of MSEB, transportation firm, construction firm and understand their occupational hazards</i>	
Unit 3: a) Theory	<b>Life Insurance Policy Conditions &amp; Documents:</b> 3.1 : Life Insurance Policy Conditions 3.2 : Procedure of taking Life Insurance policy– Offline and Online (Policy Bazaar) and Settlement of Life Insurance claim. 3.3 : Documents required for taking life insurance policy : Proposal Form, Report of medical examination, Agent`s confidential report, Proof of age 3.4 : Documents Used for settlements of life insurance claim- Claim forms, Death certificate, Police inquest report, Coroner`s report	15 Hours
b) Practical	<i>Browse the policy bazaar on Internet and understand the procedure of taking life insurance policy online and list out the required documents.</i>	
Unit 4: a) Theory	<b>Health Insurance :</b> 4.1 : Health Insurance : Health risk- Definition & importance of health Insurance, Salient features of health insurance 4.2 : Health Insurance Policies in India- Hospitalization policies, critical illness policy & mixed policy, family floater policy, elderly and group health policy 4.3 : The problem of moral hazards in insurance, Tackling inflated and fraudulent health insurance claims 4.4 : Personal accident and Sickness insurance	15 Hours
b) Practical	<i>Visit the nearest hospital and collect the information of execution of health insurance within month</i>	

#### References-

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

10. K. C. Mishra & C. S. Kumar- Life Insurance Principle & Practice-Cengage Learning India Pvt. Ltd. Delhi

<b>M.Com. -I</b> <b>(Choice-Based Credit System)</b>			
<b>PAPER-I : DSE – F- III : Insurance Paper –III</b> <b>(General Insurance)</b> <b>Credits- 4</b>			
Course Outcomes	i) To acquaint students with the principles and procedures of fire and marine insurance ii) To give comprehensive understanding of conditions/ clauses of fire and marine insurance and their documentation		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1 a) Theory	<b>Fire Insurance :</b> 1.1 : <b>Fire Insurance</b> : Origin, Nature, Principles, Physical & Moral hazards in Fire Insurance 1.2: Implied and expressed conditions of Fire insurance policy 1.3: Kinds of fire insurance policy, Methods of reinsurance 1.4 : Progress of fire insurance business in India after privatization		15 Hours
b) Practical	<i>Collect the information of major fire incidents occurred in the nearby place within last three years and also of the estimated loss</i>		
Unit 2: a) Theory	<b>Documents in Fire Insurance :</b> 2.1 : Procedure of taking fire insurance policy, Renewal of fire insurance policy 2.2 : Documents in fire insurance : Proposal form, Certificate of credibility, Survey report, Cover note, Policy, Endorsement, Renewal notice 2.3 : Rate fixation in fire insurance : Principles of rate fixation, Theory of rating, Basis of rating 2.4 : Settlement of claims under fire insurance and documents used for settlement of claims		
b) Practical	<i>Visit the nearest branch of GIC and collect various documents required for taking fire insurance policy</i>		

Unit 3: a) Theory	<b>Marine Insurance</b> 3.1 : <b>Marine Insurance</b> : Meaning, principles of marine insurance, Sea Perils, Significance of marine insurance 3.2 : Clauses in Marine insurance, Meaning and importance of Inchmaree Clause and Sister Clause 3.3 : Kinds of marine insurance policy and their features 3.4 : Progress of marine insurance business in India after privatization	15 Hours
b) Practical	<i>Interview the importer and/ or exporter in the region nearby you and understand the perils on high seas that have been encountered by them while importing/exporting.</i>	
Unit 4 : a) Theory	<b>Documents in Marine Insurance :</b> 4.1 : Types of marine losses 4.2 : Procedure of taking marine insurance policy, Renewal of marine insurance policy, Over insurance and Under insurance 4.3 : Doctrine of indemnity, Doctrine of subrogation and Doctrine of Proximate cause in marine insurance : Meaning and significance 4.4 : Settlement of claim under marine insurance, documents required for settlement of claim	
b) Practical	<i>Visit the importer and/ or exporter in the region nearby you and understand the documents and procedure of taking marine insurance policy</i>	

**References-**

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

**M.Com. -II**  
**(Choice-Based Credit System)**

**PAPER-V : DSE – F- V : Insurance**  
**(Miscellaneous Insurance)**  
**Credits- 4**

Course Outcomes	i) To impart the students the basics of miscellaneous types of insurance ii) To acquaint the students with the importance and procedural aspects of miscellaneous types of insurance		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1 a) Theory	<b>Motor and Liability Insurance :</b> 1.1 : <b>Motor Insurance</b> : Meaning, Importance, Classification of Vehicles 1.2 : Types of Motor Insurance Policies, No claim bonus 1.3 : Liability insurance : Meaning, Scope and importance 1.4 :Types of liability insurance : a) Employers` liability insurance, b) Directors and Officers liability insurance, c) Industrial and non-industrial liability insurance policy.		15 Hours
b) Practical	<i>Meet the owners of private and public vehicles and collect the information of their motor vehicle insurance</i>		
Unit 2 a) Theory	<b>Crop and Cattle Insurance :</b> 2.1 : Crop Insurance : Meaning, Scope and Importance 2.2 : Insurance cover under crop insurance 2.3 : Cattle Insurance : Meaning, Scope and Importance 2.4 : Types of cattle insurance		15 Hours
b) Practical	<i>Visit the farmers in nearby villages and understand their needs of crop and cattle insurance and prepare a report thereon.</i>		
Unit 3 a) Theory	<b>Rural, Social and Micro Insurance</b> 3.1 : Rural and Social Insurance : Meaning and importance, Insurers obligations towards rural and social sectors 3.2 : Social Security Schemes, Meeting social obligations through group insurance 3.3 : Micro Insurance : Origin, Concept, Distinguishing features of micro insurance and need for micro insurance 3.4 : Different forms of micro insurance policies : Life micro-insurance, Health micro-insurance, Agriculture micro-insurance, Challenges related to micro-insurance		15 Hours
b) Practical	<i>Meet the people in nearby villages and understand their insurance needs</i>		

Unit 4 a) Theory	<b>Other Miscellaneous Insurance (Meaning, Nature and cover)</b> 4.1 : Burglary Insurance 4.2 : Fidelity Guarantee Insurance 4.3 : Terror Attack Insurance 4.4 : Film Industry Insurance and Marriage Insurance	
b) Practical	<i>i) Read the newspapers and collect the information of house breaking and looting</i> <i>ii) Collect the information of loss of life and property due terror attack and dishonesty</i>	

**References-**

1. M. N. Mishra- Insurance Principles and Practices –S. Chand & Company, New Delhi.
2. Insurance Regulatory Development Act1999
3. Life Insurance Corporation Of India Act,1956
4. Insurance Act- 1938
5. M. Arif Khan – Theory and Practice of Insurance – Educational Book House, Alighrah.
6. S. Balachandran- Life Insurance – Insurance Institute of India , Mumbai.
7. G. S. Panda- Principles and Practices of Insurances, Kalyani Publishers, Ludhiyana.
8. Kothari & Bahal- Principles and Practices of Insurance, SahityaBhavan , Agra
9. Dr. Inderjit Singh, Katyal, Sanjay Arora- Insurance Principles & Practices, Kalyani Publishers, Ludhiyana.
10. K. C. Mishra & C. S. Kumar- Life Insurance Principle & Practice-Cengage Learning India Pvt. Ltd. Delhi

**M.Com. (CBCS) Part-II (Semester-III)**  
**PAPER-VI : DSE – F- VI : Insurance**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:	100 Marks
Project Work	60 Marks
Viva-Voce	40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (i) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (j) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (k) Chapter-IV Analysis and Interpretation of the Data
  - (l) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.

- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

<b>M.Com. -II</b> <b>(Choice-Based Credit System)</b>  <b>PAPER-VII : DSE – F- VII : Insurance</b> <b>(Insurance Marketing)</b>  <b>Credits- 4</b>			
Course Outcomes	iii) To acquaint the students with the specialized knowledge and skill of marketing life and non-life insurance products iv) To inculcate the qualities of salesman required to market various insurance products		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1 a) Theory	<b>Insurance Market</b> <b>1.1:</b> Concept of Insurance Market, Composition & Structure of Insurance Market, Nature of insurance industry Global Insurance Market Vs Indian Insurance Market, <b>1.2:</b> Characteristics & Problems of Indian Insurance Market <b>1.3:</b> Insurance Penetration & Density in India <b>1.4:</b> Changing profile of Indian insurance buyer, The new rural and sub-urban market		15 Hours
b) Practical	<i>Collect the information about the insured and uninsured persons near your residence and analyze the reasons for not taking insurance policies</i>		
Unit 2 a) Theory	<b>Selling Insurance Products</b> <b>2.1:</b> Commoditization of Insurance, Life and Non-Life Insurance Products and their Features <b>2.2:</b> Buying motives for insurance- Love & Fear, Need-based selling of Insurance Products <b>2.3:</b> Selling process for insurance products, Selling techniques- inside response and conditioned response <b>2.4:</b> Insurance advisor as a profession, Qualities of a good Insurance Adviser		15 Hours
b) Practical	<i>Contact the Insurance Adviser/ Broker in your city and know from him/her the process of selling Insurance Products and prepare a report on it</i>		

Unit 3 a) Theory	<p><b>Distribution Channels for Insurance Products</b></p> <p><b>3.1:</b> Meaning &amp; importance of Distribution Channels, Insurance a distribution-led product</p> <p><b>3.2:</b> Distribution Channels-In person-Advisors &amp; Brokers, Bancassurance- Meaning &amp; benefits as a distribution channel</p> <p><b>3.3:</b> Multi distribution strategy, Cross-selling</p> <p><b>3.4:</b> Channels for Rural Market- Brick &amp; Mortar, Hub &amp; Spoke, Wrapping-up with other products</p>	
b) Practical	<i>Contact the nearby banks and collect the information about Bancassurance and understand how cross-selling is done.</i>	
Unit 4 a) Theory	<p><b>Customer Acquisition &amp; Service</b></p> <p>4.1: Customer Acquisition: Tools for customer acquisition, retention and customer service-Data Mining, Business Intelligence, Cloud Computing, Web Sites &amp; Software, Policy Bazaar &amp; insurance policy</p> <p>4.2: Policy Servicing- IRDA's guidelines regarding Pre-sale and Post-sale, Advisor's/Broker's role in servicing</p> <p>4.3: Servicing Activities during Policy-Term: Premium notice, Change in mode of premium payment, Lapse intimation, Revival, Alterations, Surrender and Paid-up, Loans, Foreclosure, Change in name of beneficiaries, Issue of duplicate policy</p> <p>4.4: Claim Services-Meaning &amp; importance. Processing of claims, Early &amp; Fraudulent Claims, Settlement options &amp; Grievance redressal.</p>	
b) Practical	<i>Search various life and non-life policies on Policy Bazaar &amp; note down their features &amp; tariffs, Also collect the information about the Settlement Rate of Public &amp; Private Sector Insurance Companies</i>	

**References-**

- C. B. Gupta & N. Rajan Nair, Marketing Management, Fourth Ed., Sultan Chand and Sons.
- Gray Armstrong & Philip Kotler, Marketing – An Introduction, Fifth Ed., (2000), Pearson Education, Asia.
- Shukla A.K, Service Marketing, Vaibhav Laxmi Prakashan Varanasi
- Adrian Payne, The Essence of Services Marketing, (2004), Prentice –Hall of India.
- K. Rama Mohana Rao, Services Marketing, First Ed., (2005), Pearson Education.
- P. S. Palande, R. S. Shah & M. L. Lunawat, Insurance in India, (2003), Response Books.
- Insurance Institute of India, Mumbai:
- IC-12- Insurance Business Environment.
- IC-88- Marketing and Public Relations.
- Relevant websites may also be referred

**M.Com. -II**  
**(Choice-Based Credit System)**

**PAPER-VIII : DSE – F- VIII : Insurance**  
**(Regulation of Insurance Business)**

**Credits- 4**

Course Outcomes	v) To familiarize the students with the various laws enacted for regulation of Insurance business in India vi) To acquaint the students with the important provisions of IRDA Act, 1999		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1 a) Theory	<b>Regulation of Insurance Business:</b> 1.1: Reasons for Insurance Regulation of Insurance Business 1.2: Legal Environment of Insurance Business in India 1.3: Areas of Regulations , Insurance Regulation in Global Perspective 1.4: KYC norms and anti-money laundering guidelines for insurers		15 Hours
b) Practical	<i>Understand the documents required for KYC for insurance</i>		
Unit 2 a) Theory	<b>Insurance Laws:</b> 2.1: Historical Development of Insurance Regulation in India 2.2: Main provisions of Insurance Act, 1938 2.2: Main provisions of Life Insurance Act, 1956 2.3: Main provisions of General Insurance Act, 1971		15 Hours
b) Practical	<i>Obtain the bare Acts relating to Insurance and read the important provisions</i>		
Unit 3 a) Theory	<b>Privatization of Insurance Business</b> 3.1: Recommendations of Malhotra Committee , Benefits of Privatization of Insurance Business 3.2: Private players in insurance industry of India & their progress since inception (Only penetration & density) 3.3: Evolution of IRDA Act, 1999 & its features 3.4: Functions, Powers & Role of IRDA		
b) Practical	<i>Visit any private sector insurance company's office near you and collect the information about their products &amp; sales(distribution of policies of various kinds)</i>		
Unit 4 a) Theory	<b>IRDA Act, 1999</b> 4.1: Regulation regarding Registration of insurers & Licensing, Capital adequacy & Solvency Requirements, Entry of Foreign Insurance Companies 4.2: Regulation concerning Investment of Funds, Protection of Policyholders' Interest, Advertisement		

	4.3: Provisions relating to rural & service sector obligations on insurance companies 4.4: Code of Conduct under IRDA Act, Nature of complaints, Redressal of grievances, Role of Ombudsman	
b) Practical	<i>Read the bare Act of IRDA &amp; understand its important provisions</i>	
<b>References-</b>		
<ul style="list-style-type: none"> <li>• Insurance Act, 1938-Bare Act</li> <li>• Life Insurance Act, 1956 -Bare Act</li> <li>• General Insurance Act, 1971-Bare Act</li> <li>• IRDA Act, 1999 -Bare Act</li> <li>• Report of Malhotra Committee</li> </ul>		

Shivaji University, Kolhapur

Nature of Question Paper for

M.Com.(CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

1. Question number 1, 2 and 3 are compulsory

2. Attempt any two questions from question number 4 to 6

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

b. True or false

Q.2 Case Study/Problem (16)

Q.3 Short Notes (any 4 out of 6) (16)

Q.4 Long answer question/practical problem (16)

Q.5 Long answer question/practical problem (16)

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

b. Short answer question/ Problem (8)

**M.Com. Part-II SEM-III  
(CBCS)  
Paper V : DSE-G-V Advanced Statistics  
(Sampling Techniques)  
Credits: 4**

**Course Outcomes:**

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

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

**Unit 1 Introduction to Sampling (15 Periods)**

Basics of samplings, population, sample, census and sampling, characteristics of ideal sample, advantages and limitations of sampling, sampling error, principal steps in sampling, sample mean and sample variance.

**Unit 2 Probability and Non-Probability Sampling (15 Periods)**

Probability sampling (random sampling) and its characteristics, non-probability sampling (non-random sampling): convenience (or accidental) sampling, purposive (or judgement) sampling, quota sampling, Snowball sampling.

**Unit 3 Simple Random Sampling and Stratified Random Sampling (15 Periods)**

Simple random sampling with and without replacement, advantages and disadvantages of simple random sampling, stratified random sampling, advantages and disadvantages of stratified random sampling, sample size allocation under proportional allocation and optimum allocation method, real life examples.

**Practical 1:** Problems on simple random sampling

**Practical 2:** Problems on stratified random sampling

**Unit 4 Systematic Random Sampling and Cluster Sampling (15 Periods)**

Systematic random sampling, advantages and disadvantages of systematic random sampling, cluster sampling, advantages and disadvantages of cluster sampling, area sampling, real life examples.

**Practical 3:** Problems on systematic random sampling

**Practical 4:** Problems on cluster sampling

**Reference Books:**

1. Des Raj (1968), Sampling Theory, McGraw-Hill.
2. Daroga Singh and F. S. Chaudhary (1986), Theory and Analysis of Sample Survey Designs, John Wiley and Sons.
3. C. R. Kothari (2004), Research Methodology: Methods and Techniques, New Age International.
4. W. G. Cochran (1977), Sampling Techniques, John Wiley and Sons.
5. S. Sampath (2001), Sampling Theory and Methods, Narosa Publishing House
6. P. V. Sukhatme and B. V. Sukhatme (1970), Sampling Theory of Surveys : with Applications, Iowa State University Press

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper VI : DSE-G-VI Advanced Statistics**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:

100 Marks

Project Work

60 Marks

Viva-Voce

40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (m) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (n) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (o) Chapter-IV Analysis and Interpretation of the Data
  - (p) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The

university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.

- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

**M.Com. Part-II SEM-IV**  
**(CBCS)**  
**Paper VII : DSE-G-VII Advanced Statistics**  
**(Industrial Statistics)**  
**Credits: 4**

### **Course Outcomes**

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

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

### **Unit-1: Statistical Process Control** (15 Periods)

- 1.1 Meaning and need of Statistical Process Control (SPC)
- 1.2 Causes of Quality Variations: Chance causes and Assignable Causes
- 1.3 Statistical basis of Shewhart Control Charts
- 1.4 Rational Sub-groups: Sample size and Sampling frequency; Sensitizing rules for control charts

### **Unit 2: Shewhart Control Charts** (15 Periods)

- 2.1 Quality characteristics: Variables and Attributes
- 2.2 Control Charts for Variables: Mean ( $\bar{X}$ ) and Standard Deviation (s) charts,  $s^2$ -chart Numerical problems.
- 2.3 Control charts for Attributes: Control chart for fraction non-conforming (p-chart) for fixed sample size. Control chart for average number of non-conformities (defects) per unit (u-chart), Numerical problems
- 2.4 Process Capability, Process Capability Indices  $C_p$  and  $C_{pk}$ .

**Practical-1:** Construction of  $\bar{X}$ , s, and  $s^2$  charts.

**Practical-2:** Construction of p-charts and u-charts for fixed sample sizes.

### **Unit 3: Statistical Product Control** (15 Periods)

- 3.1 Meaning and need of Statistical product control
- 3.2 Concept and types of Acceptance Sampling plans: single, double, multi-stage, and sequential sampling plans.
- 3.3 Concept and definition of Consumer's risk, Producer's risk, Acceptable Quality Level (AQL), Lot Tolerance Percent Defective (LTPD), Average Outgoing

Quality (AOQ), Average Outgoing Quality Level (AOQL), Average Sample Number (ASN), Average Total Inspection (ATI).  
3.4 Operating Characteristic (OC) curve, AOQ curve And ATI curve.

#### **Unit 4: Single Sampling Plan for Attributes** (15 Periods)

4.1 Definition of Single Sampling Plan.

4.2 Operating Characteristic (OC) curve for single sampling plan.

4.3 Rectifying Inspection Plans

4.4 Average Outgoing Quality (AOQ) curve, Average Sample Number (ASN) curve and Average Total Inspection (ATI) curve for single sampling plan, Numerical Problems

**Practical-3:** Construction of OC-curve for single sampling plan.

**Practical-4:** Construction of AOQ curve, ASN curve and ATI curve for the single sampling plan.

#### **Reference Books:**

1. Montgomery D. C. (2009) *Statistical Quality Control: A Modern Introduction*, 6<sup>th</sup> Edn. John Wiley & Sons.
2. Gupta S. P. (2018) *Statistical Methods*, Sultan Chand & Sons.
3. Gupta S. C. and Kapoor V. K. (1994) *Fundamentals of Applied Statistics*, 3<sup>rd</sup> Edn. Sultan Chand & Sons.
4. Krishnaiah K. (2014) *Applied Statistical Quality Control and Improvement*, 1<sup>st</sup> Edn. PHI Learning.
5. Gupta R. C. (2012) *Statistical Quality Control and Quality Management*, 9<sup>th</sup> Edn. Khanna Publishers
6. Duncan A. J. (1986) *Quality Control and Industrial Statistics*, 5<sup>th</sup> Edn. Irwin.

**M.Com. Part-II SEM-IV**  
**(CBCS)**  
**Paper-VIII : DSE-G-VIII Advanced Statistics**  
**(Demography and Index Numbers)**  
**Credits: 4**

**Course Outcomes:**

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

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

**Unit -1: Demography -I** **(15 Periods)**

- i. Concept of vital events and need of vital statistics. Definition of Demography.
- ii. Mortality Rates: Crude Death Rate (CDR), Specific Death Rate (SDR), Standardized Death rates (STDR) by direct and indirect methods. Merits and demerits of CDR, SDR, and STDR .
- iii. Fertility Rates: Crude Birth Rate (CBR), General Fertility Rate (GFR), Age Specific Fertility Rate (ASFR), Total Fertility Rate (TFR).
- iv. Numerical Problems.

**Practical 1:** Computation of mortality and fertility rates.

**Unit-2: Demography -II** **(15 Periods)**

- i. Reproduction Rate: Gross Reproduction Rate (GRR), Net Reproduction Rate (NRR). Interpretation of  $NRR = 1$ ,  $NRR > 1$ ,  $NRR < 1$ .
- ii. Life Table (Mortality Table): Definition, various columns, types and use.
- iii. Construction of life table when age ( $x$ ) and number of lives ( $l_x$ ) are known.
- iv. Numerical Problems.

**Practical 2:** Computation of reproduction rate and life tables.

**Unit-3: Index Numbers -I** **(15 Periods)**

- i. Meaning, use and limitations of index numbers. Problems in construction of index numbers.
- ii. Types of index numbers: price, quantity and value index numbers. Construction of unweighted index numbers by simple aggregate method and simple average of relative method (A.M. and G.M. are to be used as averages).
- iii. Numerical Problems.

**Practical 3:** Computation of unweighted index numbers.

**Unit-4: Index Numbers -II** **(15 Periods)**

- i. Construction of weighted price and quantity index numbers by Laspeyre's, Paasche's and Fisher's method. Value index number.
- ii. Tests for index numbers: Time reversal test and factor reversal test (Statement and proof).
- iv. Cost of living index number: Definition, problems in its construction by using (a) Family budget method and (b) Aggregate expenditure method.

v. Numerical Problems.

**Practical 4:** Computation of weighted index numbers, cost of living index numbers, and tests for index numbers.

**Reference Books:**

1. Business Statistics by G. C. Beri
2. Introduction to mathematical statistics by S.C. Gupta
3. Statistics : Theory and practices by Ghosh & Choudhari
4. Business mathematics by C.S. Veena
5. Elements of statistics by D. N. Elance

Nature of Question Paper for paper V, VII and VIII

Instructions: 1) Attempt any five questions

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

**M.Com. Part-II SEM-III  
(CBCS)**

**Paper-V : DSE-H-V Cooperation and Rural Development  
Credits: 4**

**Course Outcomes –**

- i. To create awareness among the students about co operation and rural development.
- ii. The students should have to provide the knowledge of rural economy.
- iii. The students will become aware about cooperative structure, cooperative farming and micro credit in India.

**Unit 1 Introduction – Cooperation and Rural Development**

- 1.1 Cooperation and rural development meaning and significance
- 1.2 Role of Cooperation in rural development
- 1.3 Cooperatives and rural development
- 1.4 Role of womens cooperatives in rural development. [15  
Periods]

**Unit 2 Cooperative Structure and Policy**

- 2.1 Cooperative Structure in India
- 2.2 Role of government in co- operative development
- 2.3 A. D. Gorwala Committee: 1951
- 2.4 Cooperative Democracy- Policy, Planning and Decision making [15  
Periods]

**Unit 3 Cooperative Farming in India**

- 3.1 Cooperative farming: meaning and features
- 3.2 Cooperative farming: Types
- 3.3 Cooperative farming in India: Progress, Problems and Measures
- 3.4 Role of Cooperative farming in Rural Development. [15 Periods]

**Unit 4 Micro Credit and Rural Development**

- 4.1 Micro finance: Nature and Importance
- 4.2 SHG and Rural Development
- 4.3 SHG – Bank Linkages Programms
- 4.4 Digital Banking in rural economy [15  
Periods]

• **Reference Books**

- 1) Mukki. H.R – Cooperation in India
- 2) Mathur. B.S. – “Cooperation in India”, Sahitya Bhavan, New Delhi
- 3) Mamoria and Joshi – “Cooperation”, Kitab Mahel, New Delhi.
- 4) Dubhashi. P.R. – “Principles and Philosophy of Cooperation” – Pune
- 5) Taimvi. K.K – “Cooperative organization and management”. W.A.F. Farmers’ Society, New Delhi.
- 6) Kamat G.S. “New Dimensions of Cooperative management”, Himalaya Publication, Bombay.
- 7) Prasad .D. R. – “Cooperation and Rural development”, Books Link Cooperation, Narayanguda, Hydrabad
- 8) Arora R.C. –“Development of Agriculture and allied Sectors”. S. Chand Co Pvt. New Delhi.
- 9) Ray. A.C. “Cooperative Farming in India”, R. Gkdsh Co. Calcutta
- 10) Kamat G.S . “Marketing the Cooperative Way”
- 11) Selvaraju. R – “Cooperative in New Millennium”.
- 12) Mathur. B.L – “Rural development and Cooperation”.
- 13) Dwivedi R.C. – “Democracy in Cooperative movement an Indian Profile”
- 14) Hajela. T.N – “Principles Problems and Practice of Cooperation”
- 15) Naik. D.D. – “Practices in Housing Cooperatives”, Bombay Law House, Bombay.
- 16) Patil R. B., Salunkhe S. A. Jadhav, R. B. and Subhedar I. S. ‘Development in India Anxieties and Alternative paradigms’
- 17) Basak Amit -Cooperative Banks in India Functions and Reforms.
- 18) Misra Baidyanth -Cooperative Movement in India.

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper-VI : DSE-H-VI Cooperation and Rural Development**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce: 100 Marks

Project Work 60 Marks

Viva-Voce 40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
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  - (r) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (s) Chapter-IV Analysis and Interpretation of the Data
  - (t) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
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- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.

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**M.Com. Part-II SEM-IV**  
**(CBCS)**  
**Paper-VII : DSE-H-VII Cooperation and Rural Development-**  
**(Rural Management)**  
**Credits: 4**

**Course Outcomes:**

- i. To create awareness among the students about cooperative Processing in India
- ii. The students should have to provide the knowledge cooperative marketing in India.
- iii. The students will become aware about non agricultural cooperative societies
- iv. The students will become aware about globalization and cooperative movement in India

**Unit 1 Cooperative Processing in India (15 Periods)**

- 1.1 Cooperative Processing: Role and Importance in Rural Development
- 1.2 Sugar Cooperatives: Role, Progress and Problems.
- 1.3 Report of C. Rangrajan Committee on Sugar Cooperatives.
- 1.4 Cotton and Textile Cooperatives: Role, Progress and Remedies Problems.

**Unit 2 Cooperative marketing in India (15 Periods)**

- 2.1 Role and Structure of Cooperative Marketing.
- 2.2 Primary and District level Cooperative Marketing Societies: Progress, Problems and Remedies
- 2.3 State level Co-operative marketing Societies Problems, Progress and Remedies
- 2.4 NAFED: Role, Progress and Problems.

**Unit 3: Non Agricultural Cooperative Societies (15 Periods)**

(Status, Problems and Remedies)

- 3.1 Non Agricultural Credit co-operative societies
- 3.2 Labour Co-operatives
- 3.3 Co-operative Transport
- 3.4 Consumers Cooperatives

**Unit 4: Globalization and Cooperative Movement in India (15 Periods)**

- 4.1 Globalization and New Economic Policy.
- 4.2 Impact of Globalization on Agricultural and Non- Agricultural Cooperatives
- 4.3 Challenges before cooperatives during Globalization Era.
- 4.4 Role of Government in Cooperative Movement in Globalization Era.

**• Reference Books**

- 1) Mukki. H.R – Cooperation in India
- 2) Mathur. B.S. – “Cooperation in India”, Sahitya Bhavan, New Delhi
- 3) Mamoria and Joshi – “Cooperation”, Kitab Mahel, New Delhi.

- 4) Dubhashi. P.R. – “Principles and Philosophy of Cooperation” – Pune
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- 9) Ray. A.C. “Cooperative Farming in India”, R. Gkdsh Co. Calcutta
- 10) Kamat G.S. “Marketing the Cooperative Way”
- 11) Selvaraju. R – “Cooperative in New Millennium”.
- 12) Mathur. B.L – “Rural development and Cooperation”.
- 13) Dwivedi R.C. – “Democracy in Cooperative movement an Indian Profile”
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Anxieties and Alternative paradigms’
- 17) Basak Amit -Cooperative Banks in India Functions and Reforms.
- 18) Misra Baidyanth -Cooperative Movement in India.

**M.Com. Part-II SEM-IV  
(CBCS)  
Paper-VIII : DSE-H-VIII Cooperation and Rural Development-  
Credits:4**

**COURSE OUTCOMES:**

- 1 Student should able to understand the agro based industries and consumer cooperatives
- 2 Student should aware regarding problems and position of rural community; also they should study the functioning of rural development agencies.
- 3 Student should able to contribute for rural development programme.
- 4 Student should built-up rural developmental approach and they should know women's role in rural development through cooperative movement. .

<b>UNIT -1</b>	<b>Agro-Industries in Maharashtra</b> 1.1 Sugar cooperatives-Recommendations of C. Rangrajan Committee 1.2 Cotton cooperatives 1.3 Food processing cooperatives 1.4 Consumers cooperatives	15 Periods
<b>UNIT -2</b>	<b>Multi-Dimensional Approaches to Rural Development In India</b> (Present position, problems and remedies) 2.1 Community Development 2.2 Panchayat Raj System 2.3 Non -Governmental Organization (NGO's) 2.4 Self Help Groups (SHG's)	15 Periods
<b>UNIT -3</b>	<b>Rural Development Programmes In India</b> 3.1 Integrated Rural Development Program (IRDP) 3.2 Khadi and Village Industrial Corporation (KVIC) 3.3 Jawahar Rojgar Yojna (JRY) 3.4 Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGS)	15 Periods
<b>UNIT -4</b>	<b>Approaches to Rural Development</b> 4.1 Voluntary organizations and rural development 4.2 Government organizations and rural development 4.3 Cooperative organizations and rural development 4.4 Women's cooperatives and rural development	15 Periods

**References :**

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

### **Equivalence of the paper**

<b>Existing Title of the Paper</b>	<b>Revised Title of the Paper</b>
Cooperation and Rural Development- Paper-V	Cooperation and Rural Development- Paper-V
Cooperation and Rural Development- Paper-VII	Cooperation and Rural Development- Paper-VII
Cooperation and Rural Development- Paper-VIII	Cooperation and Rural Development- Paper-VIII

### **Nature of Question Paper for paper V, VII and VIII**

Instructions: 1) Que.1 and 2 are compulsory  
2) Attempt any three questions from Que. no 3 to 6

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

**M.COM. – II/ SEM. – III (CBCS)**

**Paper – V : DSE-V -Marketing Management**

**Advertising and Brand Management**

**Course Objectives:**

- 1. To acquaint the students about theoretical aspects of Advertising.**
- 2. To make the students familiar with advertising media.**
- 3. To make the students understand about brand and branding.**

<b><i>Unit</i></b>	<b><i>Course Contents</i></b>	<b><i>Hours</i></b>
<b>Unit 1</b>	<b>Introduction to Advertising:</b> Advertising- Definition, Objectives and Importance. Advertising Budget- Steps in developing and managing an advertising programme. Advertising agencies and their functions.  Practical – Prepare an advertising budget for a departmental store in your area.	<b>15</b>
<b>Unit 2</b>	<b>Advertising Media and Measurement:</b> Meaning, Types of media-Print, Outdoor, Broadcasting, Telecasting and E-media- their advantages and disadvantages. Measurement of advertising programmes. Ethical issues in advertising.  Practical – Prepare a comparative chart of different media of advertising used by jewellery shops in your city.	<b>15</b>
<b>Unit 3</b>	<b>Introduction to Brands:</b> Definition of brand and branding, Advantages of branding. Types of branding- Umbrella/family branding, individual branding and corporate branding- their advantages and disadvantages.  Practical – Prepare a write up on various brands of packaged milk in your area.	<b>15</b>
<b>Unit 4</b>	<b>Brand Management:</b> Meaning, importance of brand management. Invisible elements of brand management-Brand Equity, Brand Image, Brand Positioning, Brand Associates, Brand Personality etc. Functions of brand management.	<b>15</b>

	Strategic brand management- meaning and process.  Practical – Prepare a note brand image of gent’s readymade shirts in your city.	
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Reference Books:

1. Kotler Philip and Kevin Kellar- Marketing Management, Pearson.
2. Kotler Philip and Gary Armstrong- Principles of Marketing, Pearson.
3. Subroto Sengupta- Brand Positioning, Tata McGraw Hill.
4. Aaker David A.-Building Strong Brands,The Free Press, New York.
5. Colley, Russel H.- Defining Advertising Goals for Measured Advertising Results, Association of National Advertisers, New York.
6. Mamoria and Mamoria-Marketing Management.

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper – VI : DSE-VI -Marketing Management**

**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce: 100 Marks

Project Work 60 Marks

Viva-Voce 40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
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  - (v) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (w) Chapter-IV Analysis and Interpretation of the Data
  - (x) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
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**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
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- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
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## M.COM. – II/ SEM. – IV(CBCS)

### Paper – VII : DSE-VII- Marketing Management

#### Rural Marketing

#### Course Objectives:

1. To make the students understand nature of rural marketing.
2. To enlighten the students about rural consumer behavior.
3. To provide the students knowledge about rural marketing strategies.

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<p><b>Introduction:</b> Concept of rural market, features, significance, Problems in rural marketing. Rural Consumer Behaviour- Rural Buyer Characteristics, Factors influencing Buying Behaviour of Rural Consumers and Buying Decision Making Process. Marketing policy to cope with rural buyer behavior.</p> <p>Practical – Prepare a profile of rural market in your area.</p>	<b>15</b>
<b>Unit 2</b>	<p><b>Rural Marketing Environment-</b> Characteristics of rural marketing environment, Demographic, Physical, Social &amp; Cultural, Political, Technological. Marketing of Agricultural Inputs, Marketing of agricultural products, Rural Marketing potential. ICT and Innovation in Rural Marketing.</p> <p>Practical – Prepare a list of problems marketing of agriculture products in your area.</p>	<b>15</b>
<b>Unit 3</b>	<p><b>Rural Markets in India:</b> Size, features and significance. Market for Bank Products- growth, problems and future. Market for Insurance Products- growth, problems and future. Market for FMCG- growth, problems and future.</p> <p>Practical – Prepare a profile of bank market in your area.</p>	<b>15</b>
<b>Unit 4</b>	<p><b>Rural Marketing Strategy:</b> Product Strategy-Product</p>	<b>15</b>

	<p>Classification, Innovation, Product Identity, Brand Building, Lifecycle. Pricing Strategy- Setting Price, Factors affecting price, Entry Level Strategy, Product Mix Strategy, Price Adjustment Strategy. Distribution Strategy- Distribution Practices and Trends in Rural Marketing, Rural Logistics, Distribution Decisions (Direct or Indirect). Future of Rural Marketing.</p> <p>Practical – Prepare a note on Future of Rural Marketing.</p>	
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**Reference Books:**

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

## M.COM II SEM IV (CBCS)

### Paper – VIII : DSE-VIII - Marketing Management

#### Contemporary Issues in Marketing

##### Course Objectives:

1. To make the students familiar with ethical issues in marketing.
2. To provide knowledge to the students about Digital Marketing.
3. To acquaint the students with global marketing.

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Demarketing and Remarketing:</b> Meaning, features and importance of demarketing and remarketing. Types of demarketing. Demarketing strategies. How does remarketing work? Remarketing in digital services. Remarketing in insurance.  Practical – Write a case on a demarketed product.	<b>15</b>
<b>Unit 2</b>	<b>Digital Marketing:</b> Concept, Advantages and Disadvantages of Digital Marketing, Online Consumer Behaviour, E-CRM, Targeting and Positioning using Online Tools, Online Campaign Management, Social Media and Marketing, Online Marketing Research.  Practical – Write a note on characteristics of a consumer buying products on online.	<b>15</b>
<b>Unit 3</b>	<b>Societal Marketing and Ethical Issues:</b> Concept, nature and advantages of societal marketing. Difference between Marketing Concept and Societal Marketing concept. Types of societal marketing. Concept of Ethical Marketing, role of ethics in marketing, Ethical Issues in Advertising, Ethical Issues in Marketing Research.  Practical – Prepare a note on societal marketing with its pros and cons.	<b>15</b>
<b>Unit 4</b>	<b>Global Marketing:</b> Concept and Importance of Global Marketing, The Role of Orientations, Product Strategies, Promotion Strategies, Pricing Strategies and Place Strategies.	<b>15</b>

	<p>Impact of Environmental Forces on Global Marketing- Economic, Political, Social &amp; Cultural, Legal &amp; Regulatory, Technological Environment. Future of Global Marketing.</p> <p>Practical – Write a note on strategies to be adopted by local marketers in the context of global competition.</p>	
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**Reference Books:**

1. Recharad Gay, Alan Charlesworth and Rita Esen -Online Marketing, Oxford Press.
2. M. V. Kulkarni- Marketing Management, Everest Publishing.
3. R. S. N. Pillai, Bagavati -Modern Marketing, S. Chand.
4. Vandana Ahuja -Digital Marketing, Oxford Press.
5. Dr. K. Karunakaran -Marketing Management, Himalaya Publishing.
6. Kotler Philip and Kevin Kellar- Marketing Management, Pearson Hall.

### M.Com Part II Semester III

#### Paper V : DSE-J-V MANAGEMENT OF SMALL ENTERPRISES

##### Course Outcomes:

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

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

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

1. Dynamics of Entrepreneurial Development and Management- Vasant Desai, Himalaya Publishing House. 74
2. Entrepreneurial Development in India – Dr. C. B. Gupta & Dr. N. P. Srinivasan, Sultan Chand & Sons, New Delhi.
3. Entrepreneurship Development: Dr. S. S. Khanka, S. Chand & Company Ltd.
4. Entrepreneurship Development & Management: Jose Paul & N. Ajit Kumar, Himalaya Publishing House.
5. Developing Entrepreneurship: Uday Pareek & T. V. Rao.
6. Management of small scale industries: Vasant Desai.
7. Management of Small Scale Industries: R. R. Khan.
8. Entrepreneurship Development: E. Gordon & K. Natrajan, Himalaya Publishing House.
9. Project Management- Vasant Desai, Himalaya Publishing House.
10. Sickness in Small Scale Industry- Reddy & Reddy.
11. How to Succeed In Small Scale Industry – Ram K. Vepa
12. Innovation and Entrepreneurship: Peter Drucker
13. Entrepreneurship Development: Monika Loss and F. L. Basunan, Global Academic Publisher and Distributor
14. Entrepreneurship and Evidence Based Guide, Robert A. Baron, Edward Elgar Publishers
15. Entrepreneurship, Rajeev Roy, Oxford
16. Entrepreneurship Development, P.Subba Rao and K. Hanumantha Rao, Paramount Publishing House

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper VI : DSE-J-VI MANAGEMENT OF SMALL ENTERPRISES**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce: 100 Marks

Project Work 60 Marks

Viva-Voce 40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (y) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (z) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (aa) Chapter-IV Analysis and Interpretation of the Data
  - (bb) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and/P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.

- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

**M.Com Part II Semester IV**  
**(Paper VII) DSE-J -VII Small Business and Entrepreneurship Management**

**PROJECT MANAGEMENT FOR SMALL ENTERPRISES**

**Course Outcomes:**

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

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

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

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

## M.Com Part II Semester IV

### Paper VIII : DSE- J-VIII- Small Business and Entrepreneurship Management

#### Recent Trends in Entrepreneurship Management

##### Course objectives:

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

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

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

1. Dynamics of Entrepreneurial Development and Management- Vasant Desai, Himalaya Publishing House. 74
2. Entrepreneurial Development in India – Dr. C. B. Gupta & Dr. N. P. Srinivasan, Sultan Chand & Sons, New Delhi.
3. Entrepreneurship Development: Dr. S. S. Khanka, S. Chand & Company Ltd.
4. Entrepreneurship Development & Management: Jose Paul & N. Ajit Kumar, Himalaya Publishing House.
5. Developing Entrepreneurship: Uday Pareek & T. V. Rao.
6. Management of small scale industries: Vasant Desai.
7. Management of Small Scale Industries: R. R. Khan.
8. Entrepreneurship Development: E. Gordon & K. Natrajan, Himalaya Publishing House.
9. Project Management- Vasant Desai, Himalaya Publishing House.
10. Sickness in Small Scale Industry- Reddy & Reddy.
11. How to Succeed In Small Scale Industry – Ram K. Vepa
12. Innovation and Entrepreneurship: Peter Drucker
13. Entrepreneurship Development: Monika Loss and F. L. Basunan, Global Academic Publisher and Distributor
14. Entrepreneurship and Evidence Based Guide, Robert A. Baron, Edward Elgar Publishers
15. Entrepreneurship, Rajeev Roy, Oxford
16. Entrepreneurship Development, P.Subba Rao and K. Hanumantha Rao, Paramount Publishing House

<b>M.Com Part-II Sem-III Paper V : DSE-K-V-SECRETARIAL PRACTICE (COMPANY MANAGEMENT)</b>		
Course Outcomes	1. Understanding the important managerial aspects of a company in the light of The Company Act, 2013 2. Differentiating between the legal status of Companies and LLP 3. Describing the current procedure of conversion of Companies and LLP into other entities 4. Understanding the Winding up of Companies as per the new companies	
<b>Marks : 80</b>		<b>Total 60 Hours</b>
Syllabus Contents:		
Unit 1: a) Theory	<b>Company Management:</b> Meaning, features, Key Managerial <b>Personnel (KMP)</b> -Directors, Managing Directors, Managers and Auditors– Appointment, Qualification, Number Term, Remuneration, Powers, Duties and Liabilities, Restriction on power and position. Board of Directors and Disqualification for appointment of director as per The Company Act 2013	15 Hours
b) Practical	Visit any nearby private or public limited company and LLP & understand the structure of their Board of Directors and prepare a report on it	
Unit 2: a) Theory	<b>Companies and Limited Liability Partnership:</b> <b>a) Legal status of registered companies:</b> Small company, One Person Company (OPC), Holding Company, Subsidiary Company and Associate Company, Inactive Company, Dormant Company, Government Company <b>b) Limited Liability Partnership:</b> Concept of LLP; Features of LLP, Formation and Registration, LLP Agreement; Alteration in LLP Agreement	15 Hours
b) Practical	Visit any company and LLP nearby you and make a report highlighting the difference between them.	
Unit 3: a) Theory	<b>Conversion of Business Entities and Corporate Restructuring:</b> <b>a) Conversion Business Entities:</b> Conversion of Private Company into Public Company and vice versa; Conversion of Company into LLP and vice versa, Conversion of OPC to other type of Company and vice versa, Company authorized to be registered under the Act (Part XXI Companies); and other type of conversion <b>b) Corporate Restructuring:</b> Meaning, Need, Merger, Concepts and Procedures of De-merger, Amalgamation, Compromises and Arrangements	15 Hours
b) Practical	Make a list of companies which have gone for restructuring (merger, amalgamation, take over etc) by surfing Internet	
Unit 4: a) Theory	<b>Winding up of Companies:</b> Meaning, Modes of winding up (Sec.270), Legal provisions and Procedure-Winding up by Tribunal U/S 271 to 302 and Voluntary Winding Up (Sec.304 to 323), National Company Law Tribunal and Appellate Tribunal (Sec.407-439)	15 Hours
b) Practical	Make a detailed report highlighting the difference between voluntary and compulsory winding up of companies.	
<b>Reference Books:</b> 1. Secretarial Practice – M.C. Kuchhal – Vikas Publishing House, New Delhi 2. Company Secretarial Practice – S. A. Sherlekar – Kitab Mahal, Delhi 3. Company Law and Secretarial Practice – P.K. Ghosh – Sultan Chand and Sons New Delhi 4. Company Law and Secretarial Practice - Nafees Baig - Sterling Publishers, Delhi 5. Manual of Secretarial Practice - B. N. Tandon - S. Chand and Company, New Delhi 6. The Companies Act, 2013-Bare Act 7. Company Law – Sangeet Kedia, Pooja Law publishing Company, NewDelhi. 8. Business Law for Management, K.R.Bulchandani,2017,Himalaya Publishing House, Mumbai. 9. Elements of Mercantile Law.N.D.Kooper,Sultan Chand & Sons,2016, New Delhi		

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper VI : DSE-K-VI-SECRETARIAL PRACTICE**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce: 100 Marks

Project Work 60 Marks

Viva-Voce 40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (a) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (c) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (d) Chapter-IV Analysis and Interpretation of the Data
  - (e) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.

- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

<b>M.Com Part-II Sem-IV</b> <b>Paper VII : DSE-K-VII --SECRETARIAL PRACTICE</b> <b>(COMPANY MEETINGS AND REPORTS)</b>		
Course Outcomes	1. Understanding the nature company meetings 2. Grasping the legal provisions about company meetings 3. Knowing the secretarial duties at different types of company meetings 4. Acquisition of practical knowledge about procedural aspects and documentation related to company meetings	
<b>Marks : 80</b>		<b>Total: 60 Hours</b>
Syllabus Contents:		
Unit 1: a) Theory	<b>Introduction to Company Meetings:</b> Meaning, Provisions under Companies Act for Convening and Conducting a Valid Meeting, Notice, Agenda, time and place, quorum, proxy, voting, motions, amendments, resolutions, minutes.	15 Hours
b) Practical	Visit the nearby company, observe the conduct of company meetings, and prepare a report on it.	
Unit 2: a) Theory	<b>Types of Company Meeting:</b> <b>a) General Meetings-</b> Statutory Meeting, Annual General Meeting, Extra Ordinary General Meeting. Role of secretary before, at and after these meetings <b>b) Other Meetings:</b> Board of Directors' Meetings, Committee Meetings, Creditors Meetings, Class Meetings Secretarial duties in convening and conducting these meetings. <b>c) Virtual Meetings:</b> Technological advancements in conduct of Board Meetings and Annual General Meetings, e-AGM.	15 Hours
b) Practical	Visit the office of a Practicing Company Secretary and take the information about different types of company meetings and role of secretary and prepare a report on it.	
Unit 3: a) Theory	<b>Report Writing:</b> Role of secretary and Chairman in writing report of different meetings, Legal provisions in writing minutes of meetings, confirmation of minutes, Structure and contents of minutes of meetings	15 Hours
b) Practical	Visit nearby company and collect the minutes of different meetings and write about their contents	
Unit 4: a) Theory	<b>Procedural Aspects and Documentations:</b> Drafting notice and agenda for different types of meetings, Legal provisions regarding meeting notice and agenda, recording note of dissent, proxy form, proceeding register etc., Statutory Books and Registers prescribed under various provisions of the Company Law - Maintenance, Authentication and disposal of registers and records.	15 Hours
b) Practical	Collect notices and agenda of different types company meetings and compare their contents with the legal provisions of The Company Act, 2013 regarding conduct of meetings	

<b>Reference Books:</b>		
1) Company Meetings & Resolutions Book -- CS Amitava Banerjee. 2) Company Secretarial Practice – S. A. Sherlekar – Kitab Mahal, Delhi 3) Company Law and Secretarial Practice – P.K. Ghosh – Sultan Chand and Sons New Delhi 4) Company Law and Secretarial Practice - Nafees Baig - Sterling Publishers, Delhi 5) Company Resolutions, Notices, Meetings & Minutes-CS K.V.Shanboug 6) -Secretarial Practice, - Kuchhal M. C. -Vikas Publishing House, Mumbai. 7) Company Law,- Kapoor N. D., Sultan Chand and Sons 8) Tondon B. N.- Manual of Secretarial Practice, S. Chand and Company, New Delhi 9) Study Material for Company Secretary Course.		
<b>M.Com Part-II Sem-IV</b> <b>Paper VIII : DSE-K-VIII: SECRETARIAL PRACTICE</b> <b>(RECENT TRENDS IN SECRETARIAL PRACTICE)</b>		
Course Outcomes	1) Understanding professional duties and responsibilities of company secretary 2) Comprehending the secretarial responsibilities towards observance of corporate governance with respect to shareholders 3) Realizing the duties and responsibilities as secretarial auditor under the Companies Act, 2013 4) Acquiring the knowledge of due diligence	
<b>Marks : 80</b>		<b>Total: 60 Hours</b>
Syllabus Contents:		
Unit 1: a) Theory	<b>Legal framework for Governing Company Secretaries:</b> Important provisions of The Company Secretaries Act, 1980, Disciplinary mechanism and penalties for professional misconduct, Ethics in profession of secretary, Professional liabilities <b>Secretarial Standards:</b> Concept, Need, Scope and Advantages, Secretarial Standards issued by the ICSI, Compliance of Secretarial Standards for Good Governance	15 Hours
b) Practical	Visit any nearby practicing company secretary , collect the information about his/her professional liabilities and the secretarial standards and make a report on it	
Unit 2: a) Theory	<b>Corporate Governance and Shareholder Rights:</b> Rights of shareholders, Challenges in exercising shareholders rights, Corporate governance issues with regard to related party transactions, Role of investor associations in securing shareholders rights, Role of institutional investors in corporate governance <b>Corporate Governance Forums:</b> The Institute of Company Secretaries of India (ICSI), National Foundation for Corporate Governance (NFCG), Global Corporate Governance Forum (GCGF), Corporate Secretaries International Association (CSIA)	15 Hours
b) Practical	Understand the shareholders legal rights and surf on Internet about the infringement of shareholders rights and prepare a report on it inclusive of your comments	
Unit 3: a) Theory	<b>Secretarial Audit under The Companies Act, 2013:</b> Concept, advantages, legal provisions, process, periodicity and format of secretarial audit report <b>Scope of Secretarial Audit:</b> a) Corporate, Securities and Foreign Exchange Laws and rules and regulations made there under b) Other laws applicable to the company, c) Board processes, adequacy of systems and processes, compliance with secretarial standards and applicable accounting standards and reporting of major events d) Corporate conduct and practices	15 Hours
b) Practical	Visit the nearby practicing company secretary and collect the information about the types of audit he/she has so far conducted and prepare a report on it	
Unit 4: a) Theory	<b>Due Diligence:</b> Meaning, importance and techniques of due diligence <b>Types of Due Diligence:</b> Financial Due diligence, Tax Diligence, Legal Due Diligence, Commercial or Business Diligence – including operations, IT systems,	15 Hours

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

**M. Com II Semester III**  
**Paper-V :DSE-L-V : Retail Management**  
 (To be implemented from Academic Year- 2020-2021)

Semester End Exam(SEE).....Marks	Continuous Internal Assessment (CIA).....Marks	Total Marks 100	Credit Assigned -04 Work Load – 4 Hrs. Per Week
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Name of the Course:**P.V- Retail Supply Chain Management and Logistic Management**

	<b>Course Objectives:</b> 1) Acquaintance with the Supply Chain Management, 2) Familiarity with Planning the Supply Chain, 3) Knowledge of Activities in Supply Chain Management, 4) Understand the Transport and Global Logistics.	
Sr. No.	<b>Unit</b>	<b>No. of Lectures</b>
I	<b>Introduction:</b> 1. The context of Logistics: Definitions, The Supply Chain, Activities of Logistics, Aims and Importance of Logistics 2. Integrating the Supply Chain: Progress in Logistics, Current Trends in Logistics, Integrating logistics within an organization, Integration along the Supply Chain, Achieving Integration, 3. Logistic Strategy: Strategic Decisions, Logistic Strategy, Strategy Options, Designing Logistic Strategy, Relating Strategy to lower decisions, Areas for decisions in Implementation, Managing Change.	15
II	<b>Planning the Supply Chain:</b> 1. Locating Facilities: Importance of Location, Choosing the Geographic Region, Infinite Set Approaches, Feasible Set Approaches, Network Model, Location Planning, 2. Controlling Material Flow: Material Requirement Planning, Extending the role of MRP, Principles of Just in Time, Achieving the Just-in-time Operations, Extending JIT Along with the Supply Chain 3. Measuring and Improving Performance: Measuring Performance, Comparing Performance, Analysing a Supply Chain, Improving Performance.	15
III	<b>Activities in Supply Chain:</b> 1. Procurement: Meaning and Definitions, Choosing Suppliers, Procurement Cycle, Types of Purchase 2. Inventory Management: Reasons for holding stock, Economic Order Quantity, uncertain Demand and Safety Stock, Periodic Review System, Effort of Stock Control 3. Warehousing and Material Handling: Purpose of Warehouses, Activities within a Warehouse, Ownership, Layout, Material Handling, Packaging.	15
IV	<b>Transport and Global Logistics:</b> 1. Transport: Introduction, Mode of Transport, Ownership of Transport, Routing Vehicles. 2. Global Logistics: International Trade, Problems with International Logistics, Organizing International Operations. 3. Recent Trends in Logistic Management: Block Chain Technology, Emergence of Third Party Logistics (3PL ) and Fifth-party Logistics (5PL), Integration of Drones and Smart Glasses, Logistics Automation and Internet of Things (IoT), Implementation of Chatbots and Collaborative Robots (Cobots)	15
	<b>References:</b>	

	<ol style="list-style-type: none"> <li>1. Marttin Christopher: Logistic and Supply Chain Management, Second Edition, Financial Times Pitman Publishing.</li> <li>2. Donalt Waters: Logistics: An Introduction to Supply Chain Management, palagravemacmillan.</li> <li>3. MukeshBhatia: Retail Management Concept and Techniques, Regal Publications, New Delhi-110027</li> <li>4. J. N. Jain and P. P. Singh Forworded by S. K. Bhatia: Modern Retail Management – Principles and Techniques, Regal Publications, New Delhi-110027</li> <li>5. A. Sivakumar: Retail Marketing, EXCEL BOOKS, 2007, New Delhi, 110028</li> <li>6. P.Goplakrishnan, M. S. Sandilya: Stores Management and Logistics, S. Chand and Co. Ram Nagar, New Delhi 110055</li> <li>7. R. J. Carter: Stores Management, MACDONALD AND EVANS Bungay, Suffolk.</li> </ol>	
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**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper VI : DSE-L-VI : Retail Management**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:

100 Marks

Project Work

60 Marks

Viva-Voce

40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (a) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (c) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (f) Chapter-IV Analysis and Interpretation of the Data
  - (g) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.

- 8) The Responsibility of guiding the projects will be shared by all recognized and/P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

<b>M. Com II Semester IV</b> <b>Paper VII : DSE-L-VII Retail Management</b> (To be implemented from Academic Year- 2020-2021)			
Semester End Exam(SEE).....Marks	Continuous Internal Assessment (CIA).....Marks	Total Marks 100	Credit Assigned -04 Work Load – 4 Hrs. Per Week
Name of the Course: <b>P.VII- Retail Strategy</b>			
	<b>Course Objectives:</b> <ol style="list-style-type: none"> <li>1) Acquaintance with the Introduction to Retailing Strategies,</li> <li>2) Familiarity with Retailing Strategies &amp; Plans,</li> <li>3) Knowledge of Retail Market Environmental Trends &amp; Building Customer Value,</li> <li>4) Understand the Recent Trends in Retail Marketing Strategies.</li> </ol>		
Sr. No.	<b>Unit</b>	<b>No. of Lectures</b>	
I	Introduction to Retailing Strategies; 1. Introduction: Marketing Strategies : Concept, Evolution, Role/ Importance, Types, Formulation of Marketing Strategies- Steps 2. Marketing Opportunities and Plan: Analyzing Marketing Opportunities, Future of Marketing, Effective Marketing Plan. 3. New Marketing Strategies: Holistic, New Brand, Service, Green and Guerrilla Marketing Strategies	15	
II	Developing Retailing Strategies& Plans; 1. Marketing Mix: Marketing Strategy Implementation - Steps, Marketing Mix 7P's – Importance, Alternative Marketing Mix Propositions- Profit, People, and Planet. Visual Merchandising – concept and practices. 2. Marketing Plans: Marketing Planning- Importance, Types and	15	

	Content, Strategic Business Unit - Structure, SWOT Analysis. 3. Defensive Marketing Strategies: Importance, Types, Offensive V/S Defensive Marketing Strategies, Position Defense Strategies.	
III	Retail Market Environmental Trends & Building Customer Value: 1. Environmental Analysis: Analyzing the Macro Environment, Theories of Marketing- PESTLE Analysis, VRIO Analysis, Porter's Competency Model, and Customer Perceived Value (CPV). 2. Customer Value: Applying Customer Value and Satisfaction, Customer Relationship Management (CRM)- Concepts and Techniques 3. Customer Loyalty: Importance, Consumer Behaviour – Impact of Personal, Cultural, Social and Psychological Factors.	15
IV	Recent Trends in Retail Marketing Strategies: 1. Emerging Strategies: 21st Century Marketing Strategies, Global Marketing Strategies, and Strategies for Entering Emerging Market. 2. E-Marketing: Concept, Pros and Cons, Digital Marketing – Concept and features, Experiential Marketing – Concept and features, Hospitality Marketing Management. 3. Social Marketing: Social Marketing - Importance, Barriers, Trends in Marketing Practices in India and across Globe. 4. Repackaging and self branding – concept and importance.	15
	<b>References:</b> 1. Martin Christopher: Logistic and Supply Chain Management, Second Edition, Financial Times Pitman Publishing. 2. Donald Waters: Logistics: An Introduction to Supply Chain Management, Palgrave Macmillan. 3. Mukesh Bhatia: Retail Management Concept and Techniques, Regal Publications, New Delhi-110027 4. J. N. Jain and P. P. Singh Forwarded by S. K. Bhatia: Modern Retail Management – Principles and Techniques, Regal Publications, New Delhi-110027 5. A. Sivakumar: Retail Marketing, EXCEL BOOKS, 2007, New Delhi, 110028 6. P. Gopalakrishnan, M. S. Sandilya: Stores Management and Logistics, S. Chand and Co. Ram Nagar, New Delhi 110055 7. R. J. Carter: Stores Management, MACDONALD AND EVANS Bungay, Suffolk.	
<b>M.Com II Sem IV Paper –VIII- DSE-LVIII Recent Trends in Retail Management</b>		
Course Outcome	1. Understanding artificial intelligence in retail 2. Knowledge about social shopping 3. Evaluate E- Tailing	
Unit 1:	<b>Social Shopping:</b> Meaning, Concept, Trends of social shopping, aids of social shopping, benefits of social shopping, future of social shopping, examples of social shopping <i>Practical: visit any one social shopping store and study its operations</i>	15 Hours
Unit 2 :	<b>Experimental Retail:</b> Meaning and definitions of experimental retail, importance, trends of experimental retail, examples of experimental retail, experimental retail in India <i>Practical : study experimental retail</i>	15 Hours
Unit 3:	<b>E- Tailing (Electronic retailing) :</b> Definition Advantages of E Tailing, E Tailing business models, types of E Tailers, Sectors using E Tailing, Barriers of E Tailing <i>Practical: study E-Tailing with their various types</i>	15 Hours

Unit 4 :	<b>Emerging Trends in Retail Management:</b> Artificial Intelligence in retail, Checkout- free stores, Pop-up stores, Same day delivery, Product Customization, Google shopping, E mail marketing <i>Practical : study various concept of retail management</i>	15Hours
Reference Books	1. Harjit Singh: Retail Management: A Global Perspective, S. Chand and Company Ltd. 2. Gibsol G. Vedamani (2017) Retail Management, Pearson Education Ltd. 3. Swapna Pradhan: Retail Management, Text and Cases,	

<b>M.Com Part-II, Sem-III</b>		
<b>Paper V : DSE-M-V: INTERNATIONAL BUSINESS</b>		
<b>(INDIA'S FOREIGN TRADE)</b>		
Course Outcomes	1) In-depth understanding of Indian foreign trade and export potential of important commodities 2) Acquiring requisite skills and competence for managing Indian foreign trade policy effectively and efficiently 3) Understanding the role of government in foreign trade 4) Equipping the students with the knowledge of Balance of Payments of India	
<b>Marks : 80</b>		<b>Total: 60 Hours</b>
Syllabus Contents:		
Unit 1: a) Theory	<b>India's Foreign Trade:</b> An overview of Indian foreign trade- Structure , direction and growth of India's foreign trade- Major items traded at global level -Leading players in the world trade- India's position in the world merchandise trade and service- India's trade relationship with major Trade Blocs in the world-India's Trade agreements with various Trade Blocs	15 Hours
b) Practical	Write a report on India's foreign trade in the last 3 decades by surfing the Internet	
Unit 2: a) Theory	<b>India's Foreign Trade Policy:</b> Foreign trade policy of India-Foreign trade programme under five year plans-New initiatives-Export promotion measures and infrastructure support: Export and trading houses, Export promotion schemes and Incentives; Institutional arrangements for export promotion; Export Processing/Special Economic Zones, 100% EOUs.	15 Hours
b) Practical	Write an assignment on any two of the export promotion schemes introduced by Government of India	
Unit 3: a) Theory	<b>Balance of Payments of India:</b> Balance of trade, Balance of Payment ,Government steps to correct BOP, Analysis and changes over time, Changes in the pattern of State Trading in India over time, Exchange control, Convertibility of rupee and its Impact on India's Foreign Trade-Regulation of Foreign Trade in India; Tariffs & Non-tariff barriers	15 Hours
b) Practical	Browse the Internet and collect the information of balance of payment of India of last 3 years and prepare a report on factors affecting balance of payment	

Unit 4: a) Theory	<b>Government of India and Foreign Trade:</b> Role of Government in India's Foreign Trade – EOU – EPZ – SEZ in India, State Trading Corporation- Minerals and Metals Trading Corporation-Role of Commodity Boards, Commercial Treaties-Trade Agreements-Counter Trade- <b>Export Potential of Important Commodities:</b> Traditional and non-traditional exports- jute, cotton, textile, tea, engineering, gems and jewelry, readymade garments	15 Hours
b) Practical	Collect information from Internet about the commodities that are exported by India and prepare a report showing the trend in their export with quantity	

**REFERENCE BOOKS:**

1. Francis Cherrunilam, International Trade and Export Management, Himalya Publications
2. Bhagvati J, International Trade , Penguin Books
3. India's Trade statistics, published by CMIE and DGCIS.
4. Annual Reports of Ministry of Commerce
5. Economic Survey, Govt. of India.
6. Export-import Policy and Other Documents, Govt. of India
7. Mannur, H.G., International Economics, Vikas Publishing House, New Delhi
8. Salvatore, D., International Economics, John Wiley & Sons
9. Sodersten, BO, International Economics, McMillan, London
10. M.L Verma-Foreign Trade Management in India, Vikas Publishing House, New Delhi.
11. D. Nayyar -India's Export and Export Policies
12. India's Balance of Payments-RBI
13. Vadilal- India's Foreign Trade
14. Khan N.A.-Prospects of India's Foreign Trade
15. Balagopal- Export Management, Himalaya Publishing House, Bombay
16. Bhashyam S:Export Promotion in Indian-The Institutional Infrastructure, Commonwealth Publications, New Delhi
17. Chaudhuri B.K.- Finance of Foreign Trade and Foreign Exchange; Himalaya Publication, New Delhi.
18. Mahajan V.S- India's Foreign Trade and Balance of Payments- Deep & Deep Publications, New Delhi

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper VI : DSE-M-VI: INTERNATIONAL BUSINESS**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce: 100 Marks

Project Work 60 Marks

Viva-Voce 40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - a. Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - b. Chapter-II Review of Literature/Theoretical Background/Conceptual Framework
  - Chapter-III Profile of the Organization/Area
  - c. Chapter-IV Analysis and Interpretation of the Data
  - d. Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.

- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

<b>M.Com Part-II Sem-IV</b>		
<b>Paper VII : DSE-M-VII: INTERNATIONAL BUSINESS</b>		
<b>(FOREIGN EXCHANGE MANAGEMENT)</b>		
Course Outcomes	1) Exploring international sources of long-term finance 2) Understanding Forex Market, its mechanism and functioning 3) Analyzing determinants of exchange rates and trading in forex exchange 4) Understanding foreign exchange risk hedging techniques	
<b>Marks : 80</b>		<b>Total: 60 Hours</b>
Syllabus Contents:		
Unit 1: a) Theory	<b>Foreign Exchange Management:</b> Evolution of Exchange Rate System, Meaning, Objectives, Significance and Scope of Foreign Exchange Management, Need for stability in Foreign Exchange Rate , Relationship between Forex Management and Financial Management, Forex Management and Global Environment	15 Hours
b) Practical	Write assignments on significance of Foreign Exchange Management and scope of Foreign Exchange Management	
Unit 2: a) Theory	<b>International Financial Markets and Instruments:</b> An overview of international capital and money markets, International capital and money market instruments – GDRs, ADRs, Euro Bonds, Dual Currency Bonds, Euro Equity, Euro Deposits etc. Arbitrage opportunities, Integration of markets	15 Hours
b) Practical	Search on Internet about various instruments traded in International capital and money market and prepare a note on their features	
Unit 3: a) Theory	<b>Foreign Exchange Market:</b> Meaning, Characteristics Functions, Organization, and Participants Foreign Exchange Market, Mechanics of making foreign payments- Advantages of Forex Trading-History of Forex Market in India, Structure of Forex Market in India, Components of Indian Foreign Exchange Market	15 Hours
b) Practical	Collect information of Indian foreign exchange market and write a report on it focusing on its structure and components	
Unit 4: a) Theory	<b>Determinants of Foreign Exchange Rates:</b> Exchange rates, Factors affecting exchange rates, Exchange rate quotation and arbitrage in foreign exchange market, Spot, Forward, Cross exchange rates, Speculation- - Foreign exchange risk hedging techniques: Swaps, Options, Offshore banking, Payment terms- Foreign Exchange Administration in India-Methods of foreign exchange control in India: FEDAI, FEMA, The Hawala Market, Foreign exchange problems in India	15 Hours
b) Practical	Observe the changes in exchange rates of various foreign currencies on Internet/ TV channels/ in Business News Papers over a period of a month and prepare a report on it	

**REFERENCES:**

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

<b>M.Com Part-II Sem-IV</b>		
<b>Paper VIII : DSE-M-VIII : INTERNATIONAL BUSINESS</b>		
<b>(RECENT TRENDS IN INTERNATIONAL BUSINESS)</b>		
Course Outcomes	1) Understanding the dynamics of global business environment and regulation of international business 2) Exposing the students to HR practices with respect to International business 3) Gaining the knowledge of marketing management in International perspective 4) Understanding the critical role and applications of technological advancements and IT tools in International business	
<b>Marks : 80</b>		<b>Total: 60 Hours</b>
Syllabus Contents:		
Unit 1: a) Theory	<b>Dynamics of Global Business Environment:</b> Trend in world trade and economic growth, Emerging opportunities in International business, Diagnosing industry global potential, Factors of global competitiveness, Technology and global competitiveness , Sources of Technology Dynamics, Foreign Technology Acquisition- <b>Regulation of International Business:</b> International trade and intellectual property rights, cross-border transitions, WTO dispute settlement mechanism, Anti-dumping measures, Countervailing duties, Safeguard measures, Ecological issues in International business	15 Hours
b) Practical	Prepare a list of latest technology used for production of goods marketed at International level by surfing Internet	
Unit 2: a) Theory	<b>Human Resource Management in International Perspective:</b> Changing trends in International employment, Management of International Recruitment and Selection, Special provisions pertaining to expatriate labour recruitment, Training and development of expatriates, - <b>International Compensation:</b> Objectives, components and methods of compensation- <b>Employee Relations in MNCs:</b> Changing dynamics of employee relations in MNCs, Grievances handling in MNCs	15 Hours
b) Practical	Write assignments on recruitment of employees in MNC across the world focusing on their postings and compensation	

Unit 3: a) Theory	<b>Trends in International Marketing:</b> Internet marketing, Components of Internet marketing, <b>Building brand in international markets:</b> Brand building on web, Types of brands Benefits of branding in international market, International brand-image, brand-equity & brand-loyalty, Strategies for building global brand <b>Pricing decision for international market:</b> Pricing approaches for international markets, Factors influencing pricing decision in international markets- <b>Overseas buying behavior:</b> Meaning and characteristics	15 Hours
b) Practical	Prepare a list of commodity-wise world famous brands with their prices	
Unit 4: a) Theory	<b>IT and International Business:</b> Importance of Information Technology in International Business, Communication across borders, e-business concepts and critical factors for success, Business value telecommunication networks, <b>IT and global business operations:</b> Advancements in manufacturing, Application of Artificial Intelligence (AI) in business- Internationalization of MSME, <b>E-Commerce:</b> Meaning, Types , Significance and Barriers of E-Commerce, E-Commerce and Digital Payment Systems- <b>Cyber crime in International Business:</b> Types of cyber crimes in International business and International measures to combat cyber crimes	15 Hours
b) Practical	Read books and web pages and prepare a report on e-commerce and digital payment systems along with their features and mechanism	
<p><b><u>REFERENCES:</u></b></p> <ol style="list-style-type: none"> <li>1) Shaikh Saleem-Business Environment-Pearson Education</li> <li>2) Ashwathappa- Essentials of Business Environment-Himalaya Publishing House</li> <li>3) Cherunilam F.-Elementsof Business Environment- Himalaya Publishing House</li> <li>4) Indira, K.- International Trade Law-Routledge Publishers</li> <li>5) Lew, Julton D.M. &amp; Clive Standbrook- International Trade Law and Practice-Euromoney Publications, London</li> <li>6) Rakesh Mohan Joshi- International Marketing, Oxford University Press</li> <li>7) Michael R. Simon-Consumer Behaviour</li> <li>8) Martin Evans, Ahmed Jamal &amp; Gordon Foxall-Consumer Behaviour-Wiley India</li> <li>9) Matin Khan -Consumer Behaviour</li> <li>10) Arul P.G.-Empowering SMEs for Global Competitiveness-TR Publications</li> <li>11) Ashwathappa K &amp; Sadhana Das-IHRM-Tata McGraw Hill, New Delhi</li> <li>12) Bhatia S.K- IHRM; A Global Perspective _ Practice and Strategies for Competitive Success-Deep &amp; Deep Publications, New Delhi</li> <li>13) Laudon-Management Information System: Managing the Digital Firms-Pearson Education</li> </ol> <p>Relevant websites may also be approached</p>		

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper V : DSE-N-V : E-Commerce**  
**(Functional Areas of E-Commerce)**

**Course Outcomes:**

After studying this course, the students shall be able:

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

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

**M.Com. (CBCS) Part-II (Semester-III)**  
**Paper VI : DSE-N-VI : E-Commerce**  
**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:	100 Marks
Project Work	60 Marks
Viva-Voce	40 Marks

**Project Work:**

- 5) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 6) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 7) The Project Report contents at least following aspects:
  - (h) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (i) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (j) Chapter-IV Analysis and Interpretation of the Data
  - (k) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 8) Project Work will be done by the student individually.
- 9) The Project report shall consist of at least typed 50 Pages.
- 10) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 11) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 12) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 13) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

**M.Com. (CBCS) Part-II (Semester-IV)**  
**Paper VII : DSE-N-VII : E-Commerce**  
**(Risk Management in E-Commerce)**

**Course Outcomes:**

After studying this course, students will be able:

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

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

**M.Com. (CBCS) Part-II (Semester-IV)**  
**Paper VIII : DSE-N-VIII : E-Commerce**  
**(Recent Trends in E-Commerce)**

**Course Outcomes:**

After studying this course, students will be able:

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

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

## Reference Books for Paper V, VII and VIII

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

Nature of Question Paper for E-Commerce Papers V, VII and VIII  
M.Com. (CBCS)  
Marks: 80 Duration: 3 hours.

Instructions:

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

Q. 1

- a. Choose the appropriate alternative (10)
- b. True or false (6)

Q.2 Case Study/Problem (16)

Q.3 Short Notes (any 4 out of 6) (16)

Q.4 Long answer question/practical problem (16)

Q.5 Long answer question/practical problem (16)

Q. 6.

- a. Short answer question/ problem (8)
- b. Short answer question/ Problem (8)

**M.Com I Sem(I)**

**Paper I : DES-O-I Information Technology**

**Emerging Trends in Information Technology**

**Course Outcomes:**

Students who complete this course should be able to:

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

<b>Marks : 100 Total</b>	<b>Hours of Teaching: 60</b>	<b>Theory: 40</b>	<b>Practical: 20</b>
<b>UNIT I- Social Networking</b> a) Theory	<b>Social Networking:</b> Definition, Types of Social Networking Sites, <b>Examples of Social Networking Sites:</b> Facebook, Twitter, WhatsApp, <b>Social Networking Analysis:</b> Attributes and Metrics of Social Networking, Social Networking Models, Security and Privacy Issues of Social Networking Sites, <b>Business Applications:</b> Marketing and HR, Educational Applications, Social and Political Applications.		<b>10</b>
	<b>b) Practical</b>		<b>05</b>
<b>UNIT II- MOBILE COMPUTING</b> a) Theory	<b>Mobile Computing Applications:</b> Characteristics of Mobile computing, Structure of Mobile Computing Application. <b>Mobile Computing Platforms:</b> Special Constrains & Requirements, Commercial Mobile Operating Systems: iOS, Android, BlackBerry, Windows <b>M.Commerce Applications:</b> Structure, Pros & Cons, Mobile Banking Services, Mobile Payment Systems, Security Issues in M.Commerce.		<b>10</b>
	<b>b) Practical</b>		<b>05</b>
<b>UNIT III- DATA ANALYTICS</b> a) Theory	<b>Business Intelligence-</b> Introduction to Artificial Intelligence and Expert System, Components of Expert System, Implementing Expert System for Banking and Finance sector. <b>Introduction to Big Data:</b> Definition, Sources of Big Data, Characteristics of Big Data, Applications of Big		<b>10</b>

	Data <b>Big Data Analytics:</b> Introduction to Hadoop, Features, Architecture, Components of Hadoop, Map-Reduce Architecture, Examples of Map-Reduce.	
<b>b) Practical</b>	Case Study to determine the role of Expert System with special reference to Credit Risk Analysis for Banking and Finance Sector.	<b>05</b>
<b>UNIT IV- CLOUD COMPUTING</b> a) Theory	<b>Cloud Models:</b> NIST Cloud Computing Reference Architecture, IaaS, PaaS, SaaS, Public vs Private Cloud, <b>Basics of Virtualization:</b> Types of Virtualization, Implementation Levels of Virtualization, Virtualization for Data-center, <b>Programming Support:</b> Google App Engine, Amazon AWS, <b>Security in the Cloud:</b> Data Security, Application Security, Virtual Machine Security	<b>10</b>
<b>b) Practical</b>	Case Study to examine SaaS Applications for Business with special reference to Business Productivity tool of Amazon AWS.	<b>05</b>

### Reference Book

1. Karabi Bandopadhyay, Mobile Commerce, PHI-2013
2. Shuen Shroff, Web 2.0: A Strategy Guide, O'Reilly
3. Eva Foucher, Social Networking: The Top Social Networking Websites That Help
4. You Build an Online Presence Quickly, CreateSpace Independent Publishing Platform
5. John W. Rittinghouse and James F. Ransome, "Cloud Computing: Implementation, Management, and Security", CRC Press, 2010.
6. Toby Velte, Anthony Velte, Robert Elsenpeter, "Cloud Computing, A Practical Approach", Tata MacGraw Hill, 2009.
7. Jy Liebowitz, "Big Data and Business analytics", CRC press, 2013.
8. Tom White, Hadoop: The Definitive Guide, O'Reilly, 3<sup>rd</sup> edition
9. Decision Support Systems and Data Warehouse, B. Ravinath, New Age International Publishers

## M.Com I Sem(I)

### Paper II : DES-O-II Information Technology

#### DATA WAREHOUSING AND DATA MINING

##### Course Outcomes:

Students who complete this course should be able to:

1. Understand concept and components of datawarehouse.
2. Illustrate data warehouse applications inbusiness.
3. Understand process and importance of data processing in datamining.
4. Learn implementation and application of data miningtechniques.

Marks : 100	Hours of Teaching: 60	Theory: 40	Practical: 20
<b>Unit I</b>	<b>Data Warehouse:</b> Basic Concepts and Definition, Need and significance of Data Warehouse, Component architecture of Data Warehouse. <b>Data Warehousing:</b> Concept, Dimensional data Modeling- Star and Snowflake schema, Data Cube, OLAP.		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	Case study on Data warehouse for Bank and Insurance company		<b>05</b>
<b>Unit II</b>	<b>Data Warehouse Design and Usage:</b> A Business Analysis Framework for Data Warehouse Design, Data Warehouse Design Process, Data Warehouse Usage for Information Processing, Data Warehouse Implementation.		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	Case study on Data warehouse design for manufacturing business unit and finance ministry of state government		<b>05</b>
<b>Unit III</b>	<b>Data Mining:</b> Introduction to Data Mining, Data Mining Functionalities, Classification of Data Mining Systems, Major Issues in Data Mining. KDD. <b>Getting to know your data:</b> Data Objects and Attribute Types, Basic Statistical Descriptions of Data, Measuring Data Similarity and Dissimilarity. <b>Data Preprocessing:</b> An Overview, Data Cleaning, Data Integration, Data Reduction, Data Transformation		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	DM Applications in Customer Relationship Management (CRM), Retail, Telecommunication		<b>05</b>
<b>Unit IV</b>	<b>Data Mining techniques</b> – Classification, Clustering, Decision Trees, Association Rule Mining, Sequence Mining Benefit of Data mining.		<b>10</b>
<b>a) Theory</b>			
<b>b) Practical</b>	DM Applications in Banking and Finance etc		<b>05</b>

## Reference Books:

1. Data Mining: Concept and Techniques Han Elsevier ISBN: 978938031913
2. Margaret H. Dunham, S. Shridhar Data Mining- Introductory and advanced topics Pearson Education
3. Tom Mitchell- machine learning McGraw Hill 1997
4. Data Mining Techniques- Arun K Pujari, 2<sup>nd</sup> edition, Universities Press.
5. Data Warehousing in the Real World- Sam Aahory & Dennis Murray Pearson Education Asia.
6. Pang-Ning Tan, Michael Steinback, Vipin Kumar, "Introduction to Data Mining", Pearson Education, 2008.
7. M. Humphries, M. Hawkins, M. Dy, "Data Warehousing: Architecture and Implementation", Pearson Education, 2009.
8. Aahory, Murray, "Data Warehousing in the Real World", Pearson Education, 2008.
9. Kargupta, Joshi, etc., "Data Mining: Next Generation Challenges and Future Directions", Prentice Hall of India Pvt Ltd, 2007.

## M.Com I Sem(II)

### Paper III : DES-O-III Information Technology

#### Advanced Web Technology

##### Course Outcomes:

Students who complete this course should be able to:

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

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

**Reference Books: -**

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

**M.Com I Sem(II)**

**Paper IV : DES-O-IV Information Technology**

**Research Methodology and Software Project Management**

**Course Outcomes:**

The students of this course will be able to:

**CO 1:** Define various terms used in research process

**CO 2:** Describe research design, sample design and sampling methods

**CO 3:** Apply appropriate methods for data collection for research work

**CO4:** Use appropriate statistical tools for data analysis and interpretation

**CO5:** Understand the software project management process

<b>Marks : 100</b>		<b>Hours of Teaching: 60</b>	<b>Theory: 40</b>	<b>Practical: 20</b>
<b>Unit I</b>	<b>Research Fundamentals:</b> Meaning, objectives & Motivation in research. Types of research – Research Approach. Research process (identification of research/management problem –, research question, statement of a research problem), Distinction between management problem and managerial research problems- relevance & scope of research in management.			<b>10</b>
<b>a)Theory</b>				
<b>b)Practical</b>	Discuss the research issues/problems in class for better comprehension. Prepare statement of a research problem for every social and managerial problems enlisted.			<b>05</b>
<b>Unit II</b>	<b>Research Design:</b> Features of good Design, Types of Research Design, Sampling Design steps in sample Design Characteristics of a good Sample Design, random samples & nonrandom sampling Design, determining size of sample. Statistical design. Measurement & scaling techniques- measurement scales, Errors in measurement. Scaling technique. Hypothesis – concept, definition, types of hypothesis, features of good hypothesis.			<b>10</b>
<b>a)Theory</b>				
<b>b) Practical</b>	Select any one statement of research problem out of above enlisted social or managerial problems and prepare a detailed research design. Design the research for small sample size.			<b>05</b>
<b>Unit III</b>	<b>Data Collection and Analysis:</b> Methods of data collection, Primary data – Schedule and questionnaire. Construction of schedule and questionnaire align with objectives framed. Collection of secondary data. Processing and analyzing data –Descriptive Analysis (Mean, Mode, Median, Standard Deviation, and Variance Analysis) Inferential Analysis ('t' test, Chi- Square test, F test), Testing of hypothesis – Procedure for hypothesis testing. Parametric and Nonparametric test of hypothesis. Confidence level. Project report writing.			<b>10</b>
<b>a) Theory</b>				
<b>b) Practical</b>	Design schedule align with hypothesis and objectives framed. Collect data of minimum 30 samples. Use Ms-Excel for data analysis.			<b>05</b>
<b>Unit IV</b>	<b>Software Project Management:</b> Characteristics of project management, project plan and review project management, tools- CPM, PERT, Gant Chart, software project scheduling, software project team, Software quality metrics, Quality Assurance activities. Introduction to Software testing			<b>10</b>
<b>a) Theory</b>				
<b>b)Practical</b>	Case Study on PERT/ Gant chart, Software quality assurance. and software projects.			<b>05</b>

### **Reference Books:**

1. Research Methodology – C. R.Kothari
2. Research Methodology –Saranwala
3. Research Methodology in Management – Dr. V. P.Michael
4. Methods of Social Survey Research –Bajpai
5. Research Methodology in Commerce – S. Mohan, R. Elangovan, Deep & Deep, NewDelhi
6. Research Methodology – R. PanneerSelvan,PHI
7. Research Methodology The Discipline & Its Dimensions – Jai Narain Sharma, Deep & Deep
8. Research Methodology Methods, Tools & Techniques – GopalLal Jain, Mangal Deep Pub.Jaipur
9. Methodology of Social Sciences Research – Dr. Raj Kumar – Book Enclave,Jaipur
9. Software Engineering - Roger S.Pressman
10. Software Project Management - EdwinBennatan
11. Software Engineering - Martin L.Shooman
12. Principles of Software Engineering Management – Glib T ( Add onWesley)

### **Web Sites:**

1. National Council of Applied Economic Research (NCAER) - <http://www.thinktankinitiative.org/think-tanks/NCAER>
2. IMRB - International -<http://www.imrbint.com/>
3. Google Scholar -<https://scholar.google.co.in/>

### **Suggested Research Journal:**

1. Indian Journal ofMarketing
2. FinanceIndia
3. International Journal of ProjectManagement
4. Software Project ManagementJournal

M.Com II Sem(III)

**Paper V : DSE-O-V Information Technology**

**Advance Database Technology**

**Course Outcomes:**

The students of this course will be able to:

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

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

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

#### Reference Books -

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

**Paper VI : DSE-O-VI Information Technology**

**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:

100 Marks

Project Work

60 Marks

Viva-Voce

40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - a. Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - b. Chapter-II Review of Literature/Theoretical Background/Conceptual Framework
  - Chapter-III Profile of the Organization/Area
  - c. Chapter-IV Analysis and Interpretation of the Data
  - d. Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 14) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 15) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 16) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 17) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

**M.Com II(Sem IV)**

**Paper-VII : DSE-O-VII : Information Technology**

**IT Security and Audit**

Marks:100	Total Hoursof Teaching:60	Theory:40	Practical:20
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**Course Outcomes:**

At the end of the course the student should be able to:

**CO1.**Demonstrate the concepts of information systems audit and security.

**CO2.**Estimate the organizations risk management IS controls and security architecture.

**CO3.**Define the application of various types of Computer-Assisted Audit Tools and Techniques.

**CO4.**Students must be able to determine an understanding of the complexity of managing security in information systems

Unit-1 : a) Theory	IS Security History & evolution of IS Security, Introduction to security, need for security and control, Information system Assets, risk to information system data and resources, definition of information security. Cyber crimes, types of security Physical security, Threats to security, physical access, fire and theft protection, environmental hazards, logical security: Threats to security. Access control- identification, authentication, authorization, password control and management access control software.	10 Hours
b) Practical	<b>Prepare report on IT assets classification, and security threats for any organization.</b>	5 Hours
Unit-2 : a) Theory	<b>Data Security:</b> Threats to security, data access control, Back- up and recovery strategies, data input/output control, data encryption. Telecommunication Security: Physical security, logical access security, dials in access security, network management control, Authentication protocols, Internet/intranetSecurity,supportingtechnologyfordat abase and application security.	10 Hours
b) Practical	<b>Prepare report and presentation on data security.</b>	5 Hours
Unit-3 : a) Theory	IS Audit and Control • Information System: Overview of information System Auditing, Need of audit of computers effects of computers on auditing, conducting an information system audit, types of audit, audit procedure, audit risks, Overview of steps in a audit. • Information System Control: framework of management control, introduction, top management control, evaluating the planning, organizing,leading and controlling function, preparation of audit report.	10 Hours
b) Practical	Practical's on writing system audit report.	5 Hours
Unit-4: a) Theory	Security policy- Administrative & technical, Security policy framework & infrastructure, introduction to Security policiesISO standards and Practices. Domain related Security studies	10 Hours
b) Practical	Practical's on design of security policies for IT enabledmanufacturing or service organization.	5 Hours

Reference Books:

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

Suggested research journals:

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

**Paper-VIII : DSE-O-VIII : Information Technology****KNOWLEDGE MANAGEMENT****Course Outcomes:**

The students of this course will be able to:

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

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

### **Reference Books:**

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

### **E-Books:**

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

### **Journal of Knowledge Management**

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

**M. Com. II Semester – III (CBCS)**

**Paper V : DSE-P-V: Business Economics**

Credits : 4

**Course outcomes:**

- 1) Students will be able to understand Macro Economic theories.
- 2) Students will be acquainted with theoretical part of economy.
- 3) Students will be fully equipped with the knowledge of Foreign Trade, Balance of Payments monetary policy and Fiscal Policy

**Unit-1 Foreign Trade Policy ( 15 – Periods)**

- 1.1 Free trade policy
- 1.2 Trade protection policy
- 1.3 India's foreign trade policy – Historical view
- 1.4 Current foreign trade policy

**Unit -2 Theories of Foreign Trade ( 15 – Periods)**

- 2.1 Adam Smith's theory
- 2.2 Ricardian theory
- 2.3 Heckscher – Ohlin theory
- 2.4 Terms of Trade

**Unit -3 Balance of Payments ( 15 – Periods)**

- 3.1 Meaning and Accounts of BOP
- 3.2 Causes and kinds of disequilibrium
- 3.3 BOP Accounting system in India
- 3.4 Measures for Balance of payments adjustment.

**Unit -4 Monetary and Fiscal Policy ( 15 – Periods)**

- 4.1 Meaning and objectives of Monetary Policy
- 4.2 Instruments of Monetary Policy
- 4.3 Meaning and objectives of Fiscal Policy
- 4.4 Instruments of Fiscal Policy

**❖ References :**

1. H. L. Ahuja (2008), Advanced Economic Theory – S. Chand & Company Ltd, New Delhi
2. K. K. Dewtt (2010), Modern Economic Theory – S. Chand & Company Ltd, New Delhi
3. Gupta K. R. (1970) Macro Economics, Atam Ram & Sons, Delhi.
4. Mehta J. K., (1975), Elements of Economic Analysis, Macmillan Company of India Ltd. Delhi.
5. Mithani D. M. (2009), Managerial Economics, Himalaya Publishing House, New Delhi.
6. Sundhram K. P. M. Vaish M.C., (1984) 'Principles of Economics', Ratan Prakashan Mandir, Delhi.

7. Surrey M. J. C., (1976), 'Macro Economic Themes, Oxford University Press, London.
8. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication
9. Hanson J.L.(1970),Monetary Theory and Practice, McDonalds and Evans Ltd. London
10. Gupta G.S.(2008),Macro Economics: Theory and Applications, Tata McGraw Hill Education
11. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.

### **Nature of Question Paper**

As per Business Economics Paper I, II and III of M.Com. Part-I

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

**Paper VI : DSE-P-VI: Business Economics**

**(Project Work and Viva-Voce)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:

100 Marks

Project Work

60 Marks

Viva-Voce

40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.
- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  3. Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  4. Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  5. Chapter-IV Analysis and Interpretation of the Data
  6. Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and/P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will

appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.

- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

## **M. Com. Semester – III (CBCS)**

### **Paper VII : DSE-P-VII : Business Economics**

**Credits – 4**

#### **Course Outcomes:**

1. Student will be able to understand micro economic theories -
2. Student will be able to understand the concepts of cost, revenue and recent developments in demand theories.
3. Student will be able to understand theories of firm and welfare economics.

#### **Unit – I Cost and Revenue Analysis (15 Periods)**

- 1.1 Traditional approach of cost of production
- 1.2 Modern approach of cost of production
- 1.3 Concept and Types of Revenue
- 1.4 Revenue Curves under Perfect and Imperfect competition.

#### **Unit – II Recent Developments in Demand Theory (15 Periods)**

- 2.1 Samuelson's Revealed Preference Theory
- 2.2 Neumann-Morgenstern Utility Theory
- 2.3 Friedman – Savage Hypothesis
- 2.4 Hick's Revised Theory of Demand

### **Unit – III Theories of the Firm (15 Periods)**

- 3.1 Growth rate maximization theory of Marris
- 3.2 Williamson's model of maximization of managerial utility function
- 3.3 Behavioral model of Cyert and March
- 3.4 Conventional v/s Alternative theories of firm

### **Unit – IV Welfare Economics (15 Periods)**

- 4.1 Meaning- old and new welfare economics
- 4.2 Consumer's Surplus
- 4.3 Arrow's theory of Social Choice
- 4.4 Alternative Social Choice Theories

### **Reference Books:**

1. Stonier and Hague "The Textbook of Economic Theory", Orient Longmans Ltd.
2. M.L.Seth, "Micro Economics" Laxmi Narayan Agrwal Publication, Aagra
3. M.L. Jhingan, "Micro Economic Theory" Vikas publication, New Delhi
4. Gupta G.S. "Managerial Economics" Tata Mac Graw Hill Publication, New Delhi
5. Dean J. "Managerial Economics-Theory and Applications" Himalaya Publishing House, New Delhi.
6. Ahuja H.L. : Advanced Economic Theory
7. M. N. Shinde, "Managerial Economics", Ajab Publication, Kolhapur
8. R.R.Doshi, "Modern Business Economics" Modern Publication, New Delhi.
9. D.D. Chaturvedi, " Business Economics Theory and Applications" International Book House Ltd. Ahmadabad
10. D.D.Tewari, " Principles of Micro Economics"
11. R.R.Barthwal, "Micro Economic Analysis"
12. V.K.Puri, "Business Economics" Himalaya Publishing House, New Delhi.
13. P.M. Salwan, "Texmans Business Economics" Texman Publication New Delhi.
14. D.N. Dwivedi "Managerial Economics" Vikash Publishing House, UP

### **Nature of Question Paper**

As per Business Economics Paper I, II and III of M.Com. Part-I

## **M. Com.** Semester – III (CBCS)

Paper VIII : DSE-P- VIII : Business Economics

Credits : 4

### **Course outcomes:**

- 1) Students will be able to understand Macro Economics theories.
- 2) Students will be acquainted with theoretical part of economy.
- 3) Students will be fully equipped with the knowledge of National Income Determination, Monetary sector, IS-LM Models and Economic Growth

### **Unit-1 Theories of National Income Determination (15 Periods)**

- 1.1 Income Determination in two sector model
- 1.2 Increase in investment and Investment Multiplier
- 1.3 Income determination in three sector model
- 1.4 Income determination in Four Sector model

### **Unit-2 Monetary Theories (15 Periods)**

- 2.1 Keynes monetary theory
- 2.2 Patinkin's Real Balance Effect
- 2.3 Tobin's theory
- 2.4 Milton Friedman's theory

### **Unit-3 IS-LM Model (15 Periods)**

- 3.1 Interdependence of the product & Money markets
- 3.2 Two sector IS – LM Model
- 3.3 Three Sector IS – LM Model
- 3.4 Four Sector IS – LM Model

### **Unit-4 Economic Growth (15 – Periods)**

- 4.1 Meaning and determinants of economic growth
- 4.2 Harrod – Domar Model of Growth
- 4.3 Neo-classical Growth Model
- 4.4 Endogenous Growth Models

### **❖ References :**

12. H. L. Ahuja (2008), Advanced Economic Theory – S. Chand & Company Ltd, New Delhi
13. K. K. Dewett (2010), Modern Economic Theory – S. Chand & Company Ltd, New Delhi
14. Gupta K. R. (1970) Macro Economics, Atam Ram & Sons, Delhi.
15. Mehta J. K., (1975), Elements of Economic Analysis, Mac-Millan Company of India Ltd. Delhi.
16. Mithani D. M. (2009), Managerial Economics, Himalaya Publishing House, New Delhi.
17. Sundhram K. P. M. and Vaish M.C., (1984) 'Principles of Economics', Ratan Prakashan Mandir, Delhi.

18. Surrey M. J. C., (1976), 'Macro Economic Themes, Oxford University Press, London.
19. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication
20. Hanson J.L.(1970), Monetary Theory and Practice, McDonalds and Evans Ltd. London
21. Gupta G.S.(2008), Macro Economics: Theory and Applications, Tata McGraw Hill Education
22. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.

## **Nature of Question Paper**

As per Business Economics Paper I, II and III of M.Com. Part-I

Shivaji University, Kolhapur

Nature of Question

Paper for M.Com. (CBCS)

Marks: 80 Duration: 3 hours.

Instructions:

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

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

**Draft Syllabus**  
**Shivaji University, Kolhapur**  
**M.Com. (CBCS) Part-II (Semester-III)**  
**Advanced Accountancy Paper-V**  
**(Taxation)**  
**Course Code: DSC-A-V**  
**Discipline Specific Course**  
**(Introduced from June-2020)**

**4 Credits**

**Course Outcomes:**

- 1) To know the basic concept related to income tax.
- 2) To acquaint with knowledge and skills of computing taxable income of different business entities.
- 3) To practice with e-filing of income tax return and online payment.
- 4) To gain knowledge about GST.

<b>Course Content</b>		
<b>Unit-I:</b>	<b>Definitions, Exemptions &amp; Deductions:</b>	<b>(10 hours)</b>
Theory	Definitions Under the Income Tax Act, 1961, Exemptions Under Section -10, Deductions from Gross Total Income Under Chapter – VI A.	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-I	Students
<b>Unit-II:</b>	<b>Taxable Income and Tax Liability:</b>	<b>(15 hours)</b>
Theory	Computation of Taxable Income and Tax Liability of Individual, H.U.F., Firm, Association of Persons and Limited Company.	
Practical	Collect data from any individual or any other assessee and compute taxable income and tax liability.	Students
<b>Unit-III:</b>	<b>Clubbing of Income and Online Tax Governance:</b>	<b>(15 hours)</b>
Theory	Clubbing of Income, Set-off and Carry Forward of Losses, E-Filing of Returns, Online Payment of Tax.	
Practical	Make e-filing of IT return of any individual.	Students
<b>Unit-IV:</b>	<b>Introduction to GST:</b>	<b>(20 hours)</b>
Theory	Introduction to Goods and Service Tax (GST), Concept of GST, Nature and Basis of Charge, Registration under GST, Valuation of Taxable Services, Provisions Pertaining to Returns Under GST.	
Practical	Group discussion on any point given in Unit-IV.	Students

Note: Practical should be taken in the classroom on E-filing of Income Tax Return, Online Payment of Tax, GST Registration.

**Reference Books:**

- 1) Singhania – Student's Guide to Income Tax
- 2) Prasad Bhagwati – Income Tax Law & Practice
- 3) Mehrotra H.C. – Income Tax Law
- 4) Dinkar Pagare – Income Tax Law and Practice

5) Ahuja and Gupta – Systematic Approach to Income Tax

**Nature of Question Paper**  
M.Com. (CBCS) Part-II (Semester-IV)  
Advanced Accountancy Paper-V  
(Taxation)  
Course Code: DSC-A-V  
Discipline Specific Course  
(Introduced from June-2020)

**Instructions:**

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

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

**Draft Syllabus**  
**Shivaji University, Kolhapur**  
**M.Com. (CBCS) Part-II (Semester-III)**  
**Advanced Accountancy Paper-VI**  
**(Project Work and Viva-Voce)**  
**Course Code: DSC-A-VI**  
**Discipline Specific Course**  
**(Introduced from June-2020)**

**4 Credits**

**Course Outcomes:**

1. To identify the research problem and formulate objectives.
2. To choose appropriate methodology with proper tools and techniques.
3. To analyze and interpret the data collected from different sources.
4. To make decision or find out conclusions on the basis of data analysis.

Project Work and Viva-Voce:	100
Marks	
Project Work	60 Marks
Viva-Voce	40 Marks

**Project Work:**

- 1) Project report can be prepared on any compulsory or respective optional subject based on field work. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.

- 2) Students are required to prepare the Project Report based on the field work and studying the current trends in commerce & Management under the guidance of the Project Guide. Project Report should not be based on only secondary data.
- 3) The Project Report contents at least following aspects:
  - (a) Chapter-I Introduction: It will include Statement of the Problem, Objectives of the Project, methodology, scope and limitations, chapter scheme etc.
  - (b) Chapter-II Review of Literature/Theoretical Background/Conceptual Framework Chapter-III Profile of the Organization/Area
  - (c) Chapter-IV Analysis and Interpretation of the Data
  - (d) Chapter-V Conclusion: It will include observations, findings, suggestions, and conclusions.
- 4) Project Work will be done by the student individually.
- 5) The Project report shall consist of at least typed 50 Pages.
- 6) Two Copies of typed Project Report should be submitted through the concerned college up to 1st March of the year concerned.
- 7) All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.
- 8) The Responsibility of guiding the projects will be shared by all recognized and/P.G. Teachers in proportion.
- 9) All students should submit the Project report on or before 30th September.

**Viva-voce:**

- 1) The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills towards students.
- 2) Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.
- 3) The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal & External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.
- 4) The evaluation of Project Work-Viva-Voce will be conducted after completion of the Semester-III but before the commencement of theory examination. It will be conducted by the Internal & External Examiners.

**Draft Syllabus**  
**Shivaji University, Kolhapur**  
**M.Com. (CBCS) Part-II (Semester-IV)**  
**Advanced Accountancy Paper VII**  
**(Costing)**  
**Course Code: DSC-A-VII**  
**Discipline Specific Course**  
**(Introduced from June-2020)**

**4 Credits**

**Course Outcomes:**

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

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

## Reference Books

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

### Nature of Question Paper

M.Com. (CBCS) Part-II (Semester-IV)  
Advanced Accountancy Paper-VII  
(Costing)  
Course Code: DSC-A-VII  
Discipline Specific Course  
(Introduced from June-2020)

### Instructions:

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

Q. No.1. a) Choose correct Alternative	10 Marks
b) State True or False	6 Marks
Q. No.2. (A) Broad Question	8 Marks
(B) Broad Question	8 Marks
OR	
Short Notes (Any Four out of Six)	16 Marks
Q. No.3. Case Study	16 Marks
Q. No.4. Problem	16 Marks
Q. No.5. Problem	16 Marks
Q. No.6. Problem	16 Marks

### Draft Syllabus

Shivaji University, Kolhapur  
M.Com. (CBCS) Part-II (Semester-IV)  
Advanced Accountancy Paper VIII  
(Contemporary Issues in Accounting)  
Course Code: DSC-A-VIII  
Discipline Specific Course  
(Introduced from June-2020)

4 Credits

### Course Outcomes:

1. To acquire the knowledge of contemporary issues in accounting.

Course Content		
Unit-I:	Recent Developments in Accounting:	(15 hours)
Theory	a) Concept, Scope and Significance of Forensic	

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

### Reference Books:

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

### Nature of Question Paper

M.Com. (CBCS) Part-II (Semester-IV)  
Advanced Accountancy Paper VIII  
(Contemporary Issues in Accounting)  
Course Code: DSC-A-VIII  
Discipline Specific Course  
(Introduced from June-2020)

### Instructions:

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

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