

**Revised Syllabi for Three - Year Integrated
B.Com. Degree course
(From June 2013)**

1) INTRODUCTION

The revised syllabi for B.Com Degree Course will be introduced in the following order.

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|------|--------------------|-----------|
| i) | First Year B.Com. | 2013-2014 |
| ii) | Second Year B.Com. | 2014-2015 |
| iii) | Third Year B.Com. | 2015-2016 |

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

2) ELIGIBILITY

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

3) A.T.K.T. Rules :

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but

fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

4) (A) Revised Structure of B.Com. Course.

F.Y.B.Com. w.e.f. 2013-14	
Sr. No.	Compulsory / Main Subjects
101	Compulsory English
102	Financial Accounting
103	Business Economics (Micro)
104 (A)	Business Mathematics and Statistics
104 (B)	Computer Concepts and Applications
105	Optional Group (Any one of the following) a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
106	Optional Group (Any one of the following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
107	(Any one of the language from the following groups) Modern Indian Languages (M.I.L.) - : Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian. Modern European Languages (M.E.L.) - : French / German. Ancient Indian Languages (A.I.L.) - : Sanskrit. Arabic.

S.Y.B.Com. w.e.f. 2014-15	
Sr. No.	Compulsory / Main Subjects
201	Business Communication.
202	Corporate Accounting.
203	Business Economics (Macro)
204	Business Management
205	Elements of Company Law
206	Special Subject – Paper I (Any one of the following) a) Business Administration b) Banking & Finance. c) Business Laws & Practices.

	d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
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T.Y. B.Com. w.e.f. 2015-16	
Sr. No.	Compulsory / Main Subjects
301	Business Regulatory Framework (Mercantile Law)
302	Advanced Accounting.
303 (A)	Indian & Global Economic Development
	Or
303 (B)	International Economics
304	Auditing & Taxation
305	Special Subject – Paper II (Same special subject offered at S.Y. B.Com.) a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.
306	Special Subject – Paper III (Same special subject offered at S.Y. B.Com.) a) Business Administration b) Banking & Finance. c) Business Laws & Practices. d) Co-operation & Rural Development. e) Cost & Works Accounting. f) Business Statistics. g) Business Entrepreneurship. h) Marketing Management. i) Agricultural & Industrial Economics. j) Defense Budgeting, Finance & Management. k) Insurance, Transport & Tourism. l) Computer Programming and Applications.

B) Subjects Carrying Practical's

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

4. EXTERNAL CANDIDATES

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

5. MEDIUM OF INSTRUCTION.

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. WORKLOAD

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

7. UNIVERSITY TERMS

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. The terms can be kept only by duly admitted students. The present relevant ordinances pertaining to grant of terms will be applicable.

8. VERIFICATION AND REVALUATION

The candidate may apply for verification and revaluation or result through Principal of the College which will be done by the University as per ordinance framed in that behalf.

9. EQUIVALENCE AND TRANSITORY PROVISION

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.

10. RESTRUCTURING OF COURSES

This new revised structure shall be made applicable to the colleges implementing ‘Restructured Programme’ at the undergraduate level from June, 2004. The existing pattern of ‘C’, ‘D’, and ‘E’ Components shall be continued.

The Colleges under the Restructured Programme which has revised their structure in the light of the “2008 Pattern” shall be introduced with effect from academic year 2010-11.

11. SETTING OF QUESTION PAPERS

- 1. A candidate shall have the option of answering the question in any of the subjects either in Marathi or English except in languages.**
- 2. The question papers shall be framed so as to ensure that no part of the syllabus is left out of study by a student.**
- 3. The question paper shall be balanced in respect of various topics outlined in the syllabus.**
- 4. The question papers shall have combination of long and short answer type question. As far as possible short answer type questions should not exceed 15 to 20 percent.**
- 5. There shall be no overall option in the question paper, instead, there shall be internal options (such as either/ or and three short answers out of five etc.).**
- 6. In case of question paper under the Special Subject (Paper No. III) one question carrying 10 marks will be set on current knowledge in relating subject in the academic year.**

F.Y. B.Com.
Compulsory Paper
Subject Name -: Financial Accounting.
Course Code -: 102

Objectives -:

1. To impart the knowledge of various accounting concepts
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

Term I

Unit No.	Topic	No. of Lectures
1.	Piecemeal Distribution of Cash Meaning and Introduction, Surplus Capital Method and Maximum Loss Method	12
2.	Amalgamation of Partnership Firms:- Meaning and Introduction, Objectives, Methods of accounting	12
3.	Conversion of a partnership firm into a limited company Meaning and introduction, objectives, effects, methods of calculation of purchase consideration (Net Asset and Net Payment method), accounting procedure in the books of the firm and balance sheet of new company	12
4.	Computerized Accounting Environment Meaning and Introduction, application of accounting software package, Voucher entry through software package.	12
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	Introduction and Relevance of Accounting Standards Overview of Accounting Standards in India-Concept, Need, Scope and Importance. Study of AS- 1, AS- 2, AS- 4 and AS- 9	10
6.	Royalty Accounts [excluding sub-lease]: Royalty, Minimum Rent, Short Workings, Recoupment of Short Working, Lapse of Short Working. Journal Entries and Ledger Accounts in the Books of Landlord and Lessee.	12
7.	Hire Purchase and Installment System:[Excluding H. P. Trading] Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries And Ledger Accounts in The Books of Purchaser and Seller.	16
8.	Departmental Accounts Meaning and Introduction, Methods and Techniques, Allocation of expenses, InterDepartmental Transfers, Provision for unrealized profits	10
Total		48

Notes:-

1. **Question Paper for Term and Annual Examination should consist of :Theory Questions: -30%
Problems:- 70%**
2. **There will be minimum two practicals.**
3. **Accounting practical be conducted in Computer or Commerce Laboratory only.**
4. **Students are expected to study and practice the application of accounting software packages.**
5. **Colleges are expected to use only licensed copy of software.**
6. **Practical examination need to be conducted in the computer laboratory.**
7. **Each student should be given separate set of transactions for practical examination.**
8. **For practical examination, internal and external examiner shall be appointed by the college.**

Recommended Books	
1.	Financial Accounting: By P. C. Tulsian (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
2.	Financial Accounting: By A. Mukharji & M. Hanif (Tata McGraw-Hill Publishing Co. Ltd. New Delhi)
3.	Financial Accounting: By S.N. Maheshwari & S.K. Maheshwari (Vikas Publishing House Pvt. Ltd)
4.	Financial Accounting: By Dr. K.N. Jagtap, Dr. S. Zagade & Dr. A.H. Gaikwad (Success Publications, Pune)
5.	Advanced Accounts: By M.C. Shukla & S.P. Grewal (S.Chand & Co. Ltd. New Delhi)
6.	Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers, New Delhi)
7.	Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

Journals:-

1. **The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.**
2. **The Accounting World : ICAI Hyderabad**

F.Y. B.Com.
Compulsory Paper
Subject Name -: Business Economics (Micro)
Course Code -: 103

Objectives -:

- 1. To expose Students of Commerce to basic micro economic concepts and inculcate an analytical approach to the subject matter.**
- 2. To stimulate the student interest by showing the relevance and use of various economic theories.**
- 3. To apply economic reasoning to problems of business.**

Term I

Unit No.	Topic	No. of Lectures
1.	INTRODUCTION. 1.1 Meaning, Nature and Scope of Business Economics- (Micro) 1.2 Difference between Micro and Macro Economics. 1.3 Tools for Analysis a. Functional Relationships b. Schedules c. Graphs d. Equations 1.4 Goals of firms a) Economic Goals of Firms 1. Profit Maximization 2. Shareholders Wealth Maximization 3. Management Reward Maximization 4. Growth of the firm 5. Sales maximization 6. Long run survival b) Non-Economic goals 1. Political power, Prestige 2. Social responsibility and welfare 3. Goodwill of employees	12

2.	<p style="text-align: center;">DEMAND ANALYSIS</p> <p>2.1 Elasticity of Demand, Types of Elasticity, Price Elasticity, Income Elasticity and Cross Elasticity.</p> <p>2.2 Consumer Behaviour</p> <p style="padding-left: 20px;">a) Marginal Utility Approach</p> <p style="padding-left: 40px;">- Limitations</p> <p style="padding-left: 20px;">b) Indifference Curve Analysis</p> <p style="padding-left: 40px;">- Concept</p> <p style="padding-left: 40px;">- Characteristics</p> <p style="padding-left: 40px;">- Consumer Equilibrium</p> <p>2.3 Demand Forecasting and Estimation</p> <p style="padding-left: 20px;">a) Meaning and objectives of Demand Forecasting</p> <p style="padding-left: 20px;">b) Methods of Demand Forecasting</p> <p style="padding-left: 20px;">c) Descriptive Analysis of</p>	20
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	i) Direct Methods 1) Consumer Survey 2) Expert opinion 3) Simulating market situation 4) Controlled Market Experiments ii) Indirect Methods 1) Simple correlation 2) Trend Projections	
3.	PRODUCTION AND COST ANALYSIS 3.1 Production Function – Meaning 3.2 Law of Variable Proportions - The Three Stages 3.3 Law of Returns to Scale - The Three Stages 3.4 Economies and Diseconomies of Scale – Internal and External 3.5 Cost Analysis – Types of Costs a) Types of Costs 1) Total cost 2) Average Cost 3) Marginal Cost 4) Opportunity cost b) Behaviour of Cost Curves 1) In the Short Run 2) In the Long Run	16
Total		48

Term II

Unit No.	Topic	No. of Lectures
4.	REVENUE BEHAVIOUR 4.1 Meaning and Importance of Revenue Concepts 4.2 Total Revenue (TR), Average Revenue (AR) Marginal Revenue (MR). 4.3 Relationship between Total Revenue, Average Revenue and Marginal Revenue	8
5.	PRICING UNDER VARIOUS MARKET CONDITIONS 5.1 Perfect Competition – Features and equilibrium 5.2 Monopoly – Features and equilibrium, Price Discrimination 5.3 Monopolistic competition - Features and equilibrium 5.4 Oligopoly – Features	20
6.	FACTOR PRICING 6.1 Marginal Productivity theory of Distribution. 6.2 Rent a) Theories of Rent i) Ricardian Theory of Rent ii) Modern Theory of Rent	20

	6.3 WAGES - i) Backward sloping Supply curve of Labour. ii) Collective Bargaining & Trade Unions 6.4 INTEREST - a) Theories of Interest – i) Loanable Fund Theory of Interest ii) Keynes Liquidity Preference Theory of Interest 6.5 PROFIT - a) Theories of Profit – i) Dynamic Theory of Profits ii) Innovation Theory of Profit iii) Risk and Uncertainty Theory of Profit	
	Total	48

Recommended Books	
1. Economics – Samuelson P. A. and Nordhaus W. D. TataMcGraw Hill Publishing Co. Ltd. N.Delhi.	
2. A text Book of Economic Theory – Stonier A. W. and Hague D. C. Longman Green and Co. London	
3. Business Economics – V. G. Mankar, Macmillan India Ltd. N. Delhi.	
4. Vyavasaik Arth Shastra (Sukshm) Dr. T. G. Gite, Atharv Publication. Pune	
5. Modern Micro Economics – Theory and Applications H.L. Ahujna S. Chand and Co Ltd. N Delhi.	
6. Business Economics – Dr. Girija Shankar – Atharv Publication, Pune.	
7. Principals of Economics – N.Gregory Mankiw 6 th edition 2012 Cengage learning india pvt ltd Delhi	
8. Understanding Microeconomics- Robert L. Helibroner and Lester C. Thurow. Prentice Hall International Inc. London.	
9. Micro Economic Theory An Analytical Approach – J M Joshi and R. Joshi Wishwa Prakashan (Division of Wiley Eastern Limited) N. Delhi.	
10. Business & Managerial Economics (in the global Context) Sampat Mukherjee. New Central Book Agency, Calcutta.	
11. Micro Economics Theory and Application D.N.Dwivedi Second Edition PEARSON.	

F.Y. B.Com.
Optional Paper
Subject Name -: Business Mathematics and Statistics
Course Code -: 104 (A)

Objectives -:

1. To prepare for competitive examinations
2. To understand the concept of Simple interest, compound interest and the concept of EMI.
3. To understand the concept of shares and to calculate Dividend
4. To understand the concept of population and sample.
5. To use frequency distribution to make decision.
6. To understand and to calculate various types of averages and variations.
7. To understand the concept and application of profit and loss in business.
8. To solve LPP to maximize the profit and to minimize the cost.
9. To use correlation and regression analysis to estimate the relationship between two variables.
10. To understand the concept and techniques of different types of index numbers.

FIRST TRM

Medium for this subject shall be ENGLISH only

Unit 1.	Pre-requisites (For objective type questions only)	(10)
	<ol style="list-style-type: none">1. Natural Numbers and Integers2. H.C.F and L.C.M.3. Fractions- addition, subtraction multiplication and division of two or more fractions4. Laws of Indices5. Ratio and Percentage6. Proportion and partnership	
Unit 2.	Interest	(08)
	<ol style="list-style-type: none">1. Simple Interest2. Compound interest (nominal and effective rate of interest)3. Equated Monthly Installments (EMI)(Reducing and flat rate of interest)4. Examples	
Unit 3.	Shares and dividends	(06)
	<ol style="list-style-type: none">1. Concept of Shares, face value, market value, Net Asset Value2. Equity Shares and Preference shares3. Dividend4. Bonus Shares5. Examples	

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Total [24]

Unit 4.	Population and Sample	(08)
	1. Definition and concept of Statistics	
	2. Scope of Statistics in Economics, Management Science and Industry	
	3. Concept of Population and Sample	
	4. Methods of Sampling: Simple Random Sampling and Stratified Random Sampling (Description of procedures only)	

Unit 5.	Measures of central tendency	(16)
	1. Variables Qualitative and Quantitative, Raw data, Classification of data,	
	2. Frequency distribution, cumulative frequency distribution,	
	3. Histogram (finding mode graphically) Ogive curves and its uses.	
	4. Measures of central tendency: Mean, Median for ungrouped and Grouped data.	
	5. Examples	

----- Total [48]

SECOND TERM

Unit 6.	Profit and Loss	(12)
	1. Concept of Cost Price, Marked Price and Selling Price	
	2. Trade Discount and Cash Discount	
	3. Commission and Brokerage	
	4. Examples	

Unit 7.	Linear Programming Problems (For two Variables only)	(12)
	1. Definition and terms in a L.L.P.	
	2. Formulation of L.L.P.	
	3. Solution by Graphical Method	
	4. Examples	

Total [24]

Unit 8.	Measures of dispersion	(08)
	1. Concept of Dispersion	
	2. Measures of Dispersion – Range, Variance and Standard Deviation(S.D.) for Grouped and ungrouped data	
	3. Measures of relative dispersion- Coefficient of range and coefficient of Variation	
	4. Examples	

Unit 9.	Correlation and Regression	(08)
	1. Concept of Bivariate data, correlation using scatter diagram	
	2. Karl Pearson's Coefficient correlation for ungrouped data	
	3. Spearman's Rank correlation coefficient	
	4. Concept of regression, lines of regression	
	5. Regression as prediction Model	
	6. Examples	

Unit 10. Index number

(08)

1. Concept of Index Number

2. Construction of Price Index Number
3. Laspeyre's, Paasche's and Fisher's Method
4. Family Budget and Aggregate Expenditure Method
5. Concept of – Cost of Living /Consumer Price Index Number,SENSEX and NIFTY
6. Examples

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Grand Total [48]

Recommended Books:

1. Practical Business Mathematics by S.A.Bari (New Literature Publishing Company)
2. Business Mathematics by V.K.Kapoor (Sultan Chand And Sons)
3. Fundamentals of Statistics by S.C.Gupta (Himalaya Publishing House)
4. Basic Statistics by B.L.Agrawal (New Age International Publishers)
5. Statistical Methods by S.P.Gupta (Sultan Chand And Sons)

F.Y. B.Com.
Optional Paper
Subject Name -: Organizational Skill Development.
Course Code -: 105 – a.

Objective:

1. To orient the students towards the concept of Organization and Modern Office.
2. To acquaint the students with the role of and Functions of Office Manager.
3. To develop the insights regarding Organizational Skills for Office Managers.
4. To know the functioning of Modern office appliances equipments and e- format records

Term I

Unit No.	Topic	No. of Lectures
1.	Modern Office 1.1 Introduction, Definition, Characteristics, Importance and Functions 1.2 Traditional and Modern Concepts of Office 1.3 Office Location Meaning, Objectives , Principles of Office Location Office Layout – Meaning , Objectives , Principles and Layout , Modular and Structured Furniture 1.4 Factors of Good Ambience Office Lighting, ventilation. Temperature, Sanitation, Interior Decoration, Noise and Cleanliness.	12
2.	Office Organization 1.1 Definition, Importance of office organization, 1.2 Principles, Steps. 1.3 Types of Organization 1.4 Concept and Functions of Office Administrator.	12
3.	Office Manager and Organizational Skills 3.1 Office Manager – Role, duties and responsibilities 3.2 Qualification, Qualities and skills of an office manager 3.3 Time Management –Definition, Need, Principles, advantages and Disadvantages, Time Management techniques. 3.4 Goal Setting-Concept of goal-setting - Importance of goals, SMART(Specific, Measurable, Achievable, Realistic, Time-bound) goals , Do's and Don'ts about goals.	12

4.	<p style="text-align: center;">Office services</p> <p>4.1 Mail Routine , Courier Services its need and Importance</p> <p>4.2 Office Forms - objectives, advantages and types of office formsE-forms – advantages.</p> <p>4.3 Organizational Web Page – Contents, advantages, Internet/Webbasedapplications of office activities.</p> <p>4.4 Office Stationary and Supplies - Importance of stationary, Essentials of</p>	12
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	a good system of regulating stationary, purchases, storage, Record of stationary,	
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	Office Records Management 5.1 Introduction - Need - Objectives - Kinds of Records. 5.2 Organization of records department. 5.3 Classifying and Indexing of Records and Files. Principles - Retention and disposition of records. 5.4 Digitalization of Records: Meaning, advantages, process, utility and feasibility.	12
6.	Office Communications 6.1 Meaning and Elements of Office Communications, 6.2 Channels of Communication – Internal and External 6.3 Significance and barriers to effective communications 6.4 Recent trends in modern communications such as Fax - E-Mail, Internet, Intranet, www (World Wide Web), Tele conferencing, Video Conferencing as means of Communication	12
7.	Public Relations : 7.1 Definition, nature, Scope of PR with customers, investors, employees, government offices and others 7.2 Objectives, importance and functions 7.3 Role of Public Relation Officer in Modern Office 7.4 – Modern methods of Public Relations	12
8	Office Automation 8.1 Office Automation – meaning, scope, feasibility, and advantages 8.2 Different types of modern appliances and machines used in Offices. 8.3 Computerization of office activities - LAN – WAN 8.4 Accounting Packages, Payroll Accounting, Inventory statements, - Vouchers – Invoices - Salary - Maintenance of records and Accounting Books and preparation of financial Report, Leave accounting, Attendance.	12
Total		48

Recommended Books
<ol style="list-style-type: none">1. Office Organization and Management – By S. P. Arora2. Office Methods - By M. L. Basu3. Office Automation – By G. R. Terry4. Office Management & Control – By G. R. Terry5. Office Management – By P. K. Ghosh6. Files and Record Management By Pophan7. A text book of Office Management By William II &Leffingwell& Robinson8. Office Administration and Management – by Dr. KhorshedMadon. and Dr.Homai M. Dowell, Vikas Publishing House , Delhi

F.Y. B.Com.
Optional Paper
Subject Name -: Banking and Finance
[Fundamentals of Banking]
Course Code -: 105 – b.

Objective:

1. To acquaint the students with the fundamentals of banking.
2. To develop the capability of students for knowing banking concepts and operations.
3. To make the students aware of banking business and practices.
4. To give thorough knowledge of banking operations.
5. To enlighten the students regarding the new concepts introduced in the banking system.

Term I

Unit No.	Topic	No. of Lectures
1.	Evolution of banking 1.1 Origin, Meaning and Definition of 'Bank' 1.2 Evolution of banking- Europe, USA & Asia 1.3 Evolution of banking in India. 1.4 Structure of Indian Banking System	06
2.	Functions of Bank 2.1 Primary functions: A) Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Time deposits-Recurring and Fixed deposits, Flexi Deposits (Auto Sweep) B) Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills, 2.2 Secondary functions: A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange.	14

3.	<p>Procedure for opening and operating of deposit account</p> <p>3.1 Procedure for Opening of Deposit Account: Know Your Customer- Needs and Norms (KYC Norms), Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their Importance</p> <p>3.2 Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, Premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit.</p> <p>3.3</p> <p>a) Closure of accounts</p> <p>b) Transfer of accounts to other branches/Banks</p> <p>3.4 Types of account holders</p> <p>a) Individual account holders- Single or joint, Illiterate, Minor, Married</p>	14
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	<p>woman, Pardahnashin woman, Non resident accounts</p> <p>b) Institutional account holders- Sole proprietorship, Partnership firm, Joint stock company, Hindu undivided family, Clubs, Associations and Societies and Trusts.</p>	
4.	<p>Methods of Remittances</p> <p>4.1 Demand drafts, bankers' Cheques and Truncated Cheques</p> <p>4.2 Mail transfer, Telegraphic transfer,</p> <p>4.3 Electronic Funds Transfer- RTGS, NEFT and SWIFT</p>	14
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	<p>Lending principles, Credit Creation and Balance Sheet of a bank</p> <p>5.1 Safety, Liquidity, Profitability, Diversification of risks Conflict between liquidity and profitability</p> <p>5.2 Multiple Credit Creation: Process and Limitations</p> <p>5.3 Balance sheet of a commercial bank.</p>	16
6.	<p>Negotiable Instruments</p> <p>6.1 Definition, meaning and characteristics of Promissory note, Bill of Exchange and Cheque</p> <p>6.2 Types of Cheques- Bearer, Order and Crossed</p> <p>6.3 Types of Crossing- General and Special.</p>	16
7.	<p>Endorsement</p> <p>7.1 Definition and meaning of endorsement</p> <p>7.2 Types of endorsement- Blank, Full or Special, Restrictive, Partial, Conditional, Sans Recourse, Facultative.</p>	08
8	<p>Technology in Banking</p> <p>8.1 Need and importance of technology in banking</p> <p>8.2 E-Banking: ATM, Credit card, Debit card, Tele Banking, Mobile Banking, Net Banking, SWIFT (Society for Worldwide Inter-bank Financial Telecommunication)</p> <p>8.3 Concept and benefits of Core Banking Solution.</p>	08
Total		48

Recommended Books
<ol style="list-style-type: none">1. Practice and Law of Banking- G.S.Gill2. Banking: Law and Practice- P.N. Varshney3. Banking: Theory and practice- E.Gordon, K. Talraj4. Banking: Law and practice in India- Tannan5. Banking: Law and practice in India- Maheshwari6. Fundamentals of Banking- Dr. G.V.Kayandepatil, Prof. B.R.Sangle, Dr. G.T.Sangle, Prof. N.C.Pawar8. Banking: Law and Practice- Prof. Mogle9. Banking and financial system - Vasant Desai10. Banking theory and practice- K.C.Shekhar11. Fundamentals of banking'- Dr. R.S.S.Swami12. Annual Report on trends and progress of banking in India- R.B.I.13. Toor N. S., Handbook of Banking Informationh

F.Y. B.Com.
Optional Paper
Subject Name -: Defense Organization and Management in India
Course Code -: 105 – d.

Objective:

1. To understand the role of Armed Forces for maintaining national security of the country.
2. To understand Higher Defense Mechanism, Role of Intelligence and Management Technique in Decision making at Strategic & Tactical Level

Term I

Unit No.	Topic	No. of Lectures
1.	Principles of Defense Organization 1.1 Reconstruction of Indian Armed Forces since 1947 1.1.1 Development of the Army after Independence 1.1.2 Development of the Navy after Independence 1.1.3 Development of the Air Force after Independence	12
2.	Higher Defense Organization in India 2.1. Powers of the President in relation to the Armed Forces 2.2. Defense Committee of the Cabinet. 2.3. Ministry of Defense – its organization & function 2.4. National Security Council	12
3.	Defense Mechanism of the Indian Armed Forces 3.1 Chief of Staff Committee 3.2 Organization of Army, Naval & Air Headquarters. 3.3 Organization of Army, Naval & Air Commands.	12
4.	Second Line of Defense 4.1. Border Security Force 4.2. Coast Guard 4.3. Territorial Army 4.4. Home Guard 4.5. Civil Defense 4.6. National Cadet Corps (N.C.C) 4.7. Central Reserve Police Force 4.8. State Reserve Police Force	12
Total		48

Term II

Unit No.	Topic	No. of Lectures
5.	Intelligence 5.1. History & Types of Intelligence 5.2. Process & Principles of Intelligence 5.3. Devices for Collecting Intelligence 5.4. Role of Intelligence 5.5. Counter Intelligence 5.6. Indian Intelligence Organization	12

6.	The Combat Branches 6.1. Infantry 6.1.1. Characteristic, Role & Limitations. 6.1.2. Division & Battalion Organization. 6.2. Armoured Crops 6.2.1. Characteristics, Role & Limitations 6.3. Supporting Arms 6.3.1. Artillery – Characteristics, Role & Limitations 6.3.2. Engineers - Characteristics, Role & Limitations 6.3.3. Signal Corps - Characteristics, Role & Limitations means of signals	12
7.	The Administrative Services 7.1 Army Service Crops 7.2 Army Ordnance Crops 7.3 Electrical & Medical Engineers. 7.4 Army Medical Crops – its role in Peace & War time	12
8	Indian Navy & Indian Air Force 8.1. Characteristic, Role & Limitations Navy & Air Force 8.2. Various Types of Battle Ships in Indian Navy 8.3. Various Types of Aircrafts in Indian Air Force	12
Total		48

Recommended Books	
1. Ron Mathews – “Defence Production in India” ABC – New Delhi 2. Raju G. C. Thomas – “The Defence of India – A Budgetary perspective of strategy & politics”, Mac Millan Publication, New Delhi – 1978 3. Sam-C-Sarkesian – “The Military Industrial Complex – A Reassessment”, Sage Publication, 1972 4. Maj. Gen. Pratap Narain (Retd.) “India’s Arms Bazaar” Shilpa Publication, New Delhi – 1998 5. Y. Lakshmi, “Trends in India’s Defence Expenditure” ABC, New Delhi 1998. 6. Lt. Gen. R.K. Jasbir Singh, “India’s Defence Year Books”, Natraj Publication, Dehradun 1999 7. Annual Report, Ministry of Defence, Government of India 8. Venkateshwaram A.L. – “Defence organisation in India” 9. Nagendra Singh – “Defence Mechanism of Modern State”. 10. Lt. Col. Abhyankar M. G. – “Defence Principle & Organisation”. 11. U. C. Jain, Jeevan Nair – “Indian Defence & Security”, Pointer Publishers, Jaipur, 2000 12. D.C.Pathak, “Intelligence: A Security Weapon”, Manas Publication, New Delhi, 2003 13. Stephen Peter Rosen, “Societies & Military Power – India & its Armies”, Oxford University Press, New Delhi, 1996 14. Maj. K.C. Praval, “Indian Army after Independence”, Lancer International, New Delhi, 1990 15. H. B. Mishra, “Defence Programmes of India” – Author Press – New Delhi – 2000 16. Maj. Udaya Chandar, “The Art of Military Leadership”, Jaico Publishing House, Mumbai - 1979	

F.Y. B.Com.
Optional Paper
Subject Name :- Marketing and Salesmanship
[Fundamentals of Marketing]
Course Code :- 106 – c.

Objectives -:

- 1) General Objective of the Paper.
 - a) To create awareness about market and marketing.
 - b) To establish link between commerce/Business and marketing.
- 2) Core Objectives of the paper.
 - a) To understand the basic concept of marketing.
 - b) To understand marketing philosophy and generating ideas for marketing research.
 - c) To know the relevance of marketing in modern competitive world.
 - d) To develop an analytical ability to plan for various marketing strategy.

Term I

Unit No.	Topic	No. of Lectures
1	<u>Basics of marketing</u> 1.1) Market – Marketing – Introduction, Meaning, Definition, Scope, Types and Significance. 1.2) Marketing Management – Introduction, Meaning, Definition, Scope, and Significance. 1.3) Functions of Marketing – Basic Functions, Functions of Exchanges, and Subsidiary Functions. 1.4) Marketing Mix - Introduction, Meaning, Definition, Scope, and Significance.	
2	<u>Marketing Environment</u> 2.1) Introduction – Definition and Nature. 2.2) Factors Constituting Marketing Environment. 2.3) Micro and Macro Environment. 2.4) Impact of Marketing Environment on Marketing Decisions.	
3	<u>Buyer Behaviour and Market Segmentation</u> 3.1) Introduction – Meaning, Definition, Scope and Significance of Buyer Behavior. 3.2) Determinants of Buyer Behaviour, Stages of Buyer Behaviour – Buying Process.. 3.3) Introduction, Meaning, Importance of Market Segmentation. 3.4) Bases for Segmentation – Qualities of Good Segmentation.	
4	<u>Product and Pricing Decision</u> 4.1) Concept of Product – Product Classification. 4.2) Factors Considered For Product Management – Role of Product Manager. 4.3) Factors Affecting Pricing Decisions – Pricing Objectives. 4.4) Pricing and Product Life Cycle – Pricing Methods.	
Total		48

Term II

Unit No.	Topic	No. of Lectures
5	<u>Logistics and Supply Chain Management</u> – 5.1) Introduction – Definition – Objectives – Scope and Significance 5.2) Market Logistics Decisions – Channel Structure. 5.3) Designing Distribution Channels. 5.4) Types of Marketing Channels.	
6	<u>Market Promotion Mix</u> – 6.1) Promotion Mix – Meaning, Scope and Significance. 6.2) Factors Affecting Market Promotion Mix 6.3) Advertisement and sales Promotion – Meaning and Definition. Means and Methods of Sales Promotion. 6.4) Advertising Meaning and Goals – Advertising Media– Meaning, Types, Advantages and Limitations.	
7	<u>Rural Marketing</u>– 7.1) Introduction – Meaning – Definition – Features – Importance – 7.2) Rural Marketing Mix – Importance, Elements, Scope 7.3) Present Scenario of Rural Market – 7.4) Problems And Challenges of Rural Market –	
8	<u>Services Marketing</u> – 8.1) Introduction – Meaning – Definition – Features – Importance of Services – Significance of Services in Marketing. 8.2) Classification of Services – Marketing of Industrial Goods Services, Marketing of Consumer Goods Services. 8.3) Marketing Mix for Services 8.4) Services Marketing And Economy – Scope of Services Marketing in Generation of Job Opportunity, Role of Services in Economy, Services Quality	
Total		48

Recommended Books

Sr. No.	Name of the Book	Publisher	Author
1	Marketing Management	Macmillan Publication	V.S.Ramaswamy S. Namakumari
2	Principals of Marketing	Prentice- Hall of India Pvt. Ltd.	Philip Kotler Gary Armstrong
3	Rural Marketing	Dorling Kindersley (India) Pvt.Ltd.Pearson	Pradeep Kashyap
4	Marketing Management	Himalaya Publishing House	Dr.K.Karuna Karan
5	Marketing in India	Vikas Publishing House	S. Neelamegham
6	Basics of Marketing Management	S. Chand	Dr.R.B.Rudani
7	Services Marketing	Himalaya Publishing House	V. Venugopal Raghu V.N.

UNIVERSITY OF PUNE

Master of Commerce (M.Com.) Semester Pattern with Credit System Revised with effect from June 2013

Preamble for Choice Based Credit System

Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.

University education needs to take contingency of all these changes and restructure itself to stand in a competitive dynamic environment. Professional stream of learning like Commerce have to be properly upgraded to accommodate challenges of change, expectation of employers' and to offer global opportunities to the learners. From this point of view the course structure of post-graduate programme in Commerce needs to be structured. It has to be according to expectations of the learners, employers and the society. The learning inputs have to be more update, skilled based and with appropriate applications. The course programme should consider desire aptitude, attitude and acumen of the learner.

From this point of view University of Pune has introduced Choice Base Credit System of course structure. This system shall offer a flexible user friendly, opportunity to the learner, will broaden the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

1. Objectives :

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.**
- b. To develop independent logical thinking and facilitate personality development.**
- c. To equip the students for seeking suitable careers in management and entrepreneurship.**
- d. To study by students methods of Data collection and their interpretations.**

- e. To develop among students **Communication, Study and Analytical skills.**

2. Duration :

The M.Com. Course will be of Two Years duration consisting of Two part. i.e. Part I and Part II. Each part is having Two Semesters. Thus the M.Com. Course is of Four Semesters. For each Semester there will be Four Papers of 100 marks each. The M.Com. Degree will be of 1600 marks in aggregate.

3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

4. Eligibility :

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Grand Total	64

Four credits for project work at 4th Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which 50 marks will be for Internal Assessment (attendance, home assignments, class tests, long term papers, classroom presentation and 50 marks for University Examination. Thus M.Com. degree examination, four Semesters shall be of 1600 marks and of minimum 64 credits altogether. The following shall be the course structure.

6. The Scheme of Papers: The following will be the Scheme of papers:

The List of Courses Semester I

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester I	Core Compulsory	101	Management Accounting	04	04	03	50	50	100
		102	Strategic Management	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		103	Advanced Accounting	04	04	03	50	50	100
		104	Income Tax	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		105	Information system and E-Commerce Practices	04	04	03	50	50	100
		106	Intellectual Property Laws	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		107	Advanced Cost Accounting	04	04	03	50	50	100
		108	Costing Technique and Responsibility Accounting	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		109	Co-operative Movement in India	04	04	03	50	50	100
		110	Organization of Co-operative Business	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		111	Organized Trades and Markets	04	04	03	50	50	100
		112	Business Environment and Policy	04	04	03	50	50	100
		Group F (Business Administration)							
		113	Production and Operation Management	04	04	03	50	50	100
		114	Financial Management	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		115	Legal Framework of Banking	04	04	03	50	50	100
		116	Central Banking	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		117	Marketing Techniques	04	04	03	50	50	100

		118	Consumer Behaviour	04	04	03	50	50	100
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Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	50	50	100
		202	Industrial Economics/ Economic Environment/ Business Statistics/ Quantitative application	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		203	Specialized Areas in Accounting	04	04	03	50	50	100
		204	Business Tax Assessment & Planning	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		205	E- Security & Cyber Laws	04	04	03	50	50	100
		206	Laws Regulating to Copyrights & Design	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		207	Application Cost Accounting	04	04	03	50	50	100
		208	Cost Control & Cost System	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		209	International Co-operative Movement	04	04	03	50	50	100
		210	Management of Co-operative Business	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		211	Modern Business Practices	04	04	03	50	50	100
		212	Business Environment Analysis	04	04	03	50	50	100
		Group F (Business Administration)							
		213	Business Ethics and Professional Values	04	04	03	50	50	100
		214	Elements of Knowledge Management	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		215	Banking Law & Practices	04	04	03	50	50	100
		216	Monetary Policy	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		217	Customer Relationship Management & Retailing	04	04	03	50	50	100
		218	Services Marketing	04	04	03	50	50	100

Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester III	Core Compulsory	301	Business Finance/ Financial System	04	04	03	50	50	100
		302	Research Methodology for Business	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		303	Advanced Auditing	04	04	03	50	50	100
		304	Specialized Auditing	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		305	Laws Relating to International Business	04	04	03	50	50	100
		306	WTO – Norms & Practices	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		307	Cost Audit	04	04	03	50	50	100
		308	Management Audit	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		309	Co-operative Credit System	04	04	03	50	50	100
		310	Co-operative Banking System	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		311	Entrepreneurial Behaviour	04	04	03	50	50	100
		312	Entrepreneurship	04	04	03	50	50	100
		Group F (Business Administration)							
		313	Human Resource Management	04	04	03	50	50	100
		314	Organizational Behaviour	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		315	Foreign Exchange	04	04	03	50	50	100
		316	International Finance	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		317	International Marketing	04	04	03	50	50	100
		318	Marketing Research	04	04	03	50	50	100

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester IV	Core Compulsory	401	Capital Market and Financial Services/ Portfolio Management	04	04	03	50	50	100
		402	Industrial Economic Environment/ Operations Research	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		403	Recent Advances in Accounting, Taxation, Taxation and Auditing	04	04	03	50	50	100
		404	Project Work/ Case Studies	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		405	Recent Advances in Commercial Laws and Practices	04	04	03	50	50	100
		406	Project Work/Case Studies	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	50	50	100
		408	Project Work/Case Studies	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		409	Recent Advances in Co-operative and Rural Development	04	04	03	50	50	100
		410	Project Work/Case Studies	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		411	Recent Advances in Business Practices and Environment	04	04	03	50	50	100
		412	Project Work/Case Studies	04	04	03	50	50	100
		Group F (Business Administration)							
		413	Recent Advances in Business Administration	04	04	03	50	50	100
		414	Project Work/Case Studies	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		415	Recent Advances in Banking and Finance	04	04	03	50	50	100
		416	Project Work/Case Studies	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		417	Recent Advances in Marketing	04	04	03	50	50	100
		418	Project Work/Case Studies	04	04	03	50	50	100

7. Scheme of Examination:

The examination of regular students of M.Com. degree course of the University of Pune admitted in the academic session 2013-14 and after shall be based on:

- (a) Semester Examination
- (b) Continuous Assessment
- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (1A) of 50 marks and the University Examination (UE) of 50 marks/ 3 hours duration at the end of each semester. A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

The Internal Assessment for each paper will be 50 marks which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others. The distribution of internal assessment marks shall be as follows:

Midterm Test	20
Presentation/Role Play	10
Case studies/ Group Discussion	10
Quiz / Home Assignment	10
Total	50

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

A student cannot register for the third semester, if she/he fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters.

8. Research project work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of marks	Marks	
A. Synopsis with working bibliography (Internal Assessment)	40 marks	50 marks
Viva Voce (Internal Assessment)	10 marks	
B. A full project Report (Minimum 50-80 pages) (Internal & External Assessment)	40 marks	50 marks
Viva Voce (Internal & External Assessment)	10 marks	

As the Research Project is based on the self study done by the candidate and evaluated for 100 marks altogether, 04 credits will be awarded to a successful candidate in this subject. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The Viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidates have to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

9. Standard of passing:

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UNIVERSITY EXAMINATION and GRADE POINT AVERAGE of 4.0 in aggregate of UNIVERSITY GRADE and INTERNAL ASSESSMENT taken together.

10. Classification of successful candidates:

Candidates who secured not less than 60% of aggregate marks (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) shall be deemed to have passed the examination in first class with distinction.

A student who passess in all the courses will be declared to have passed the M.Com. degree with the following honours.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class

CGPA in (8.00, 10.00)	- First Class with Distinction
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11. Scheme of Credits:

Sixty (60) hours of teaching will lead to three credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit. Each semester shall have 16 credits.

12. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION, grade in INTERNAL ASSESSMENT, grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPA or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA / SGPA is in } [4.00, 6.00] \\ 05 \times \text{CGPA} + 30 & \text{if CGPA / SGPA is in } [6.00, 9.00] \\ 25 \times \text{CGPA} - 150 & \text{if CGPA / SGPA is in } [9.00, 10.00] \end{cases}$$

Marks	Grade	Grade Point
100 to 75	O : Outstanding	06
74 to 65	A : Very Good	05
64 to 55	B : Good	04
54 to 50	C : Average	03
49 to 45	D : Satisfactory	02
44 to 40	E : Pass	01
39 to 0	F : Fail	00

(C) GPA	Grade
05.00 – 6.00	O
04.50 – 04.99	A
03.50 – 04.49	B
02.50 – 03.49	C
01.50 – 02.49	D
00.50 – 01.49	E
00.00 – 00.49	F

13. Distribution of Periods:

There shall be 60 periods for each subject to cover the entire teaching of 4 credits. This will be distributed as follows:

Particulars	Periods
Teaching session per programme	48
Assignment/ Test	04
Role play/ Group Discussion	04
Case studies and presentation	04
Total	60

14. Standard of Passing.

A. Regular students: - A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid- Semester and semester Examinations is compulsory.

15. Award of Class.

a. The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.

The Award of class shall be as under:-

b. Improvement: - A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.

c. A candidate after passing M.Com. Examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

16. Medium of Instruction :

The use of Marathi is allowed for writing answers in the examination except for following courses:

- a. Management Accounting**
- b. Financial Analysis & Control**
- c. Business Statistics,**
- d. Advanced Accounting and Taxation**
- e. Advanced Cost Accounting and Cost Systems.**

17. A student (Regular / External) will be admitted to Revised M. Com. Course with effect from June 2013. For the students who have completed the terms for the First Year as per Old Course will be admitted to the Second Year as per Old Course M. Com. The examination as per Old Course will be held simultaneously for three years from April / May 2014.

18. Qualification of the Teachers :

The Teachers recognized to teach the subjects as per Old Course shall be deemed to be recognized in the corresponding equivalent subjects under Revised Course.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics : M.Com, M.Phil with Statistics or Research Methodology as one of the Papers at M.Com /B.Com /M. Phil examination with 5 years degree teaching experience or M.A./M.Sc. With Statistics having 5 years degree teaching experience.**
- B. Industrial Economics: M.Com., M. Phil with Business Economics/Economics of Industries or Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.**
- C. Co-operation and Rural Development: M. Com, M. Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)**
- D. Advanced Banking and Finance: M. Com., M. Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.**
- E. Research Methodology and Project Work: M.Com. M.A (Eco.) M.Phil./Ph.D. with 5 years degree teaching experience.**
- F. Similarly all the changes in qualification as per U.G.C norms and guidelines shall also be applicable as and when the changes come into force (If applicable)**

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M.Com. Part I
Semester I
Compulsory Paper
Subject Name -: Management Accounting
Course Code -: 101.

Objective -: The objective of the course is to enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

Unit No.	Topic	Lectures
1.	BASIC CONCEPTS: Management Accounting- Meaning and Definition, Characteristics, Objectives, scope and functions of Management Accounting Financial Accounting, Cost Accounting and Management Accounting Tools and Techniques of Management Accounting - Advantages and Limitations of Management Accounting - Installation of Management Accounting System-Management Accountant : functions and duties - Essential qualities.	06
2.	FINANCIAL STATEMENT ANALYSIS: Introduction - objectives of analysis of financial statement-tools of financial statement analysis - Multi - step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.	04
3.	RATIO ANALYSIS: Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios -: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.	08
4.	FUND FLOW AND CASH FLOW STATEMENT: A. Meaning of Fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B. Meaning of Cash flow statement - Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.	12
5.	WORKING CAPITAL MANAGEMENT: Concept and definition of working capital - Determination of Working capital - Assessment of Working Capital needs - Study of components of working capital, such as cash management, accounts receivable management and inventory management.	12
6.	RESPONSIBILITY ACCOUNTING: Meaning, objectives and structure of Responsibility Accounting as a divisional performance measurement. Types of Responsibility Centers: Cost/Expense Centers, Profit Centers, Investment Centers.	06
Total		

Recommended Books
<ol style="list-style-type: none">1. R. N. Anthony , G. A. Walsh: Management Accounting2. M. Y. Khan. K. P. Jain: Management Accounting3. I. M. Pandey: Management Accounting (Vikas)4. J. Betty: Management Accounting5. Sr. K. Paul: Management Accounting6. Dr. Jawaharlal: Management Accounting7. Dr. Kishor Jagtap: Management Accounting (Success Publication)8. S. N. Maheshwari: Principles of Management Accounting9. Ravi M. Kishore: Financial Management (Taxman, New Delhi)10. Richard M. Lynch and Robert Williamson: Accounting for Management Planning & Control.11. Ravi Kishor: Advanced Management Accounting (Taxman)

M.Com. Part I
Semester I
Compulsory Paper
Subject Name -: Strategic Management
Course Code -: 102.

Unit No.	Topic	Peroids
1.	Nature and Scope of Strategic Management: Characteristics, Dimensions – Approaches to Strategic Decision Making, Strategic Management Process – Components of Strategic Management Model, - Policy & Strategic Management, Strategic role of Board of Directors and Top Management, Strategic Implications of Social and Ethical Issues.	06
2.	Strategy Formulation and Strategic Analysis: Company's Goals, Mission and Social Responsibility, Vision – Objectives Analysis of Board Environment – External Environment Factors Economic, Social, Political, Ecological, International, Industrial – Competitive Forces and Strategy, Industry Analysis (Michael Porter's Model) Analysis of Strategic advantage, - Resource Audit, Value Chain Analysis, Core Competencies, SWOT Analysis, Analysis of Stakeholders Expectations.	06
3.	Strategic Planning: Conceptual Understanding of Strategic Plan, - Meaning, Stages (Steps), Alternatives, Advantages and Disadvantages of Strategic Planning, How to make it effective?.	10
4.	Strategic Choices/Options: Generating Strategic Alternatives, Strategic Options at Corporate (Company) Level – Stability, Growth and Defensive Strategies, External Growth Strategies – Mergers, Acquisition, Joint Ventures and Strategic Alliance, Evaluation of Strategic Alternatives, - Product Port Folio Models, Selection of Suitable Corporate Strategy.	06
5.	Strategy Implementation: Implementation Issues, Planning and Allocating Resources, – Financing Planning, Manpower Planning, Organizational Structures, - Factors affecting choice of structure, Degree of Flexibility and Autonomy.	06
6.	Functional Strategy: i. Marketing Strategy – Nature, Significance, Formulating Marketing Strategy ii. Production Strategy – Need, Formulation of Production of Strategy for an organization. iii. Research and Development (R&D) Strategy – Need, Formulating R and D Strategy iv. Human Resource (HR) Strategy – Acquisition of Human Resources, motivation and maintenance of HR v. Financial Strategy – Need, Financial Objectives, Making Strategic Financial Decisions vi. Logistics Strategy	08

7.	Strategic Review: Evaluating the Strategic Performance – Criteria and Problems –Concepts of Corporate Restructuring, Business Process Reengineering, Benchmarking, TQM, SixSigma	08
Total		

Recommended Books

- 1. From Strategic Planning to Management -By Ansoff M.Igor, R. P. Declorch, R. I. Hayes (Willey1976)**
- 2. Cases in Strategic Management – By Buddhiraja S. B. and M. B. Athreya (TMH PublishingCompany, New Delhi, 1996)**
- 3. Business Policy:Strategic Planning and Management, By Ghosh P. K.8th Edition Sultan Chand andSons, New Delhi**
- 4. Strategic Management -Formulation, Implementation and Control By John A PearceII, Richard B.Robinson Jr. 9th Edition (The Mc-Graw Hill Companies)**
- 5. Management Policy and Strategic Management (Concepts, Skills and Practices) By R. M. Srivastava, Himalya Publishing House**
- 6. Contemporary Strategy Analysis By Grant Robert M. 2nd Edition Blackwell Publisher (USA)**
- 7. Strategic Management of Organizations and Stakeholders –Concepts and Cases By Harrison and St.John, South western College Publishing, Ohio, USA-1998**
- 8. Strategic Management By Hunger, J. David and Thomas Wheelar, 6th Edition, Addison WesleyLongman Inc., USA**
- 9. Strategic Management Concepts and Cases By J. Thomson, Athur and M. J. Strickland – III,McGraw Hill 2001**
- 10. Strategic Management -By Miller A , McGraw Hill 1998**
- 11. Strategic Management -By Hitt MA et.al, South Western, 2001**
- 12. Essence of Strategic Management –By Bowman, Cliff, Prentice Hall N. J.**

M.Com. Part I Semester I
Advanced Accounting and Taxation Special Paper I.
Subject Title -: Advanced Accounting.
Course Code -: 103

Objective -:

- i. To lay a theoretical foundation of Accounting and Accounting Standards.
- ii. To gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.

UNIT	TOPIC	No. of Lecturers in hours
I	BASIC CONCEPTS: Conceptual framework of Accounting - Accounting environment - Concept of accounting theory - Role of accounting theory - Classification of accounting theory - Approaches to accounting theory - Accounting Standards - Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.	08
II	COSOLIDATED FINANCIAL STATEMENTS: Consolidated Accounts of Holding and subsidiary Companies Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets - Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries only to be studied). AS.21.	10
III	LIQUIDATION OF COMPANY: Preparation of Statement of affairs including deficiency /surplus account.	04
IV	VALUATION OF SHARES AND GOODWILL: A. Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method & DCF Method (Discounted Cash Flow Method). B. Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.	10
V	LEASE ACCOUNTING: Concept of Leasing: Important Steps in Leasing. Advantages and disadvantages of Leasing. Types of Leasing - Finance Lease - Operating Lease. Accounting treatment of Finance Lease and of Operating Lease. Sale and Leaseback.	08
VI	BRANCH ACCOUNTS: Branch Accounts: Independent Branches- Accounting at Head Office- Accounting at Branch- Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency	08

	TOTAL-	48
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Notes :

- 1. Theory questions will carry 20% marks.**
- 2. Practical problems will carry 80% marks.**
- 3. Accounting standards relevant to the topics to be studied.**

List of Books Recommended for Study

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F.Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGraw Hill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr.Ashok Sehgal & Dr.Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com. Part I Semester I
Advanced Accounting and Taxation Special Paper II.
Subject Title -: Income Tax.
Course Code -: 104

Objective -:

- i. To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.
- ii. To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Firm' assesses.

INCOME TAX ACT, 1961

UNIT	TOPIC	No. of Lecturers in hours
I	CONCEPTS AND DEFINITION History of Income Tax in India - Introduction to DTC - Fundamental Concepts and definitions under Income Tax Act, 1961 - Rates of taxes - Basis of charge - Residential status and scope of total income - Income Exempt from tax - Capital & Revenue	06
II	HEADS OF INCOME: SALARIES & HOUSE PROPERTY: A. Salaries: Chargeability - Allowances and Taxability - Perquisites - Valuation of perquisites - Provident Funds - Deduction from salaries (Theory & Advanced problems). B. Income from House Property: Annual Value - Self occupied property and let out property - deemed to be let out property - Permissible deductions. (Theory & Advanced problems).	08
III	HEADS OF INCOME : BUSINESS & PROFESSION: Profits & Gains of Business or Profession: Meaning of Business Profession and Vocation - deductions expressly allowed - Depreciation - Specific disallowances - Method of accounting - Maintenance of Books of Account - Audit of Accounts [Theory & Advanced Problems]	10
IV	HEADS OF INCOME : CAPITAL GAINS & OTHER SOURCES: A. Capital Gains: Meaning, Types and Exemptions B. Income from Other Sources: Chargeability - Deductions - Amounts not deductible. (Theory & Advanced Problems)	08
V	COMPUTATION OF TAXABLE INCOME: Clubbing of income - Set off and carry forward of losses - Deductions from Gross Total Income - Computation of Taxable Income of an Individuals and Hindu Undivided Families. (Theory & Advanced Problems)	10
VI	ASSESSMENT OF FIRMS AND THEIR PARTNERS : (Theory & Advanced Problems)	06
	TOTAL-	48

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered & studied.
2. The breakup of questions in the Examination will be as under:
 - a. Theory questions will carry 30% marks.
 - b. Problems will carry 70% marks.

List of Books Recommended for Study	
1. Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi	
2. Dr. Bhagawati Prasad: Direct Taxes	
3. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.	
4. T. N. Manoharan: Hand Book of Income Tax Laws	
5. B.B.Lal & N.Vashisht: Direct Taxes (Pearson)	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com. Part I Semester I
Commercial Laws and Practices Special
Paper I.
Subject Title -: Information Systems and E-Commerce Practices
Course Code -: 105

Objective -:

1. To get acquainted with the concepts and application of Information Systems used in Modern Businesses.
2. To impart knowledge about E-Commerce and familiarize students with E-commerce Modern Applications.

Unit No.	Name of the Unit / Topic	Periods
1.	Introduction to Information Systems System Concepts, Definition of a system, Basic Components of a system, Elements and types of a systems, General Model of a system, The model of a Business system. Information systems supporting major business functions. Four major types of systems – Transaction Processing Systems, Management Information systems, Decision Support Systems and Executive Support systems	10
2.	Introduction to E-Commerce Meaning and Definition of E-commerce, Benefits of E-Commerce to Businesses, Consumers and Society, Limitations of E-Commerce, Drivers of E-Commerce. Categories of e-Commerce- B2B, B2C, C2C, B2G and G2B. B2B applications, B2C applications and C2C applications.	10
3.	Inter organizational Information Systems and Internet, Intranet and Extranet Introduction, Role, benefits and structure of Inter organizational systems. Introduction to Electronic Data Interchange (EDI), Definition, benefits of EDI. EDITransactions and EDI Applications. Electronic Fund transfer. Introduction to Internet, Definition of Internet, Components of Internet, Services offered by Internet. Introduction to Intranet, Definition, advantages and disadvantages of intranet. Introduction to extranet and definition and applications of Extranet.	18
4.	E-Commerce Supporting functions Purchase and sale Procedures, Supply Chain management, Value Chains in E-Commerce. Electronic Payment Systems, Authentication of payment, Mode of Payments E-Commerce Security. Security Requirements. Security Mechanisms- Encryption, Digital Signature, E-Certificate, Secure electronic transaction protocol.	10
	Total	48

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended

1. E-commerce – Devid Whiteley- McGraw Hill
2. E-commerce – P.Joseph- PHI
3. E-commerce – The cutting edge of business – K.Bajaj and Nog TMH
4. System Analysis, Design and Introduction to Software Engineering – S.Parthasarathy, B.W.Khalkar
5. Text book on Intellectual property rights – N.K. Acharya, Asia Law House
6. Guide to Cyber Laws – B y Rohnay D. Ryder[Wadhwa, Nagpur]
7. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.

M.Com. Part I Semester I
Commercial Laws and Practices Special Paper II.
Subject Title -: Intellectual Property Laws: Patents, Trade Marks & Biodiversity
Course Code -: 106

Objective -:

1. To make the students familiar with the concept of patents, trademarks, biodiversity;
2. To get the students acquainted with the regulatory regime concerning patents, trademarks, biodiversity ;
3. To make the students realize the commercial significance of patents, trademarks, biodiversity as Intellectual Property and understand the scheme of its protection.

Unit No.	Title & Contents of the Topic	No. of Periods
1	Intellectual Property – Origin, concept, Commercial/cultural dimensions, types/forms (Intellectual Property Rights, IPR) International regulatory regime for IPR (references to International legal Instruments viz. WTO, WIPO, GATT, TRIPS Paris Convention, PCT, Budapest Treaty...)	6
2	Patents—Definition, concept , types of patents, patentable & non- patentable inventions, Applications for patents, complete procedure for obtaining patents. (Chapters 1 to 8 of Patents Act, 1970 as amended), Patents of Additions, surrender & revocation of patents.	8
	Working of Patents , Compulsory licenses and revocation, use of patents for government purposes and acquisition of patents, Infringement of patents, (acts of Infringement & defenses) reliefs for Infringement (suits), appeals, Offenses & penalties [Chapters 16 to 20 of Patents Act, 1970 as amended]	8
	Patents Offices, establishment, Controller of Patents (functions and powers) Patent Agents, , International arrangement [Chapters 14 & 21, 22 of the Act], Issues and concerns in patent regime	4
3	Trade Marks-- Definition, concept , types of Trade Marks, Registration of Trade Marks [Procedure, duration , effect] Appellate Board [Establishment, composition, qualifications , procedure and powers, disposal of appeals]	8
	Assignments and Transmission of Trade Marks, Provisions relating to collective & certification Trade Marks, textile goods, Infringement of Trade Marks and remedies, Offenses (acts of violations, defenses) & Penalties	6
4	Biodiversity Act, 2002—Important relevant definitions of the terms like Biodiversity, Biological Resources, Benefit Claims, Commercial Utilization, Fair & Equitable Benefit Sharing, Sustainable Use—Regulation of Access to Biodiversity [Ss 3 to 7], Functions & Powers of National Biodiversity Authority & State Biodiversity Board [Ss 18 to 25]	8

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are

expected to be studied]

Books Recommended
<ol style="list-style-type: none">1. Intellectual Property Law – P. Narayan, Eastern Law House.2. Text book on Intellectual Property Rights. – N.K. Acharya , Asia Law House, Hyderabad.3. Law Relating to Intellectual Property – Dr. B.L. Waderha, Universal Law Publishing Co.4. Intellectual Property Rights, (2011), - Dr. Sreenivasulu N. S., Regal Publications, New Delhi – 7.5. Intellectual Property Law in India (2006) – Justice P. S. Narayana, Goigia Law Agency, Hyderabad.6. Universal’s “Intellectual Property Laws” (Bare Acts) Universal Law Publishing Co. Pvt. Ltd.7. Law of Intellectual Property - Dr. S. R. Mynei – Asia Law House, Hyderabad (2011).8. Intellectual Property Rights – Heritage, Science & Society Under International Treaties, A. Subbian Deep & Deep Publications Pvt. Ltd., New Delhi (2007)9. Intellectual Property Laws—Bextly & Sherman, Asia Law House

M.Com. Part I Semester I
Advanced Cost Accounting and Cost System Special Paper I.
Subject Title -: Advanced Cost Accounting.
Course Code -: 107

Objectives:

1. To acquaint the students with the significance of Cost Accounting in Global Competitive environment.
2. To enable students to learn application of different methods of costing in Manufacturing and Service Industry.

Unit No	Name of the Topic	Periods
1	Nature and Scope of Cost Accounting: a. Introduction, Meaning, Definition and Objectives of Cost Accounting, Cost Centre and Cost unit. b. Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, concept of Landed cost of material and major currencies (Dollar, Euro, and Pound). c. Storage and Inventory Control Techniques Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just In Time, Economic Ordering Quantity.	12
2	Labour: a. Meaning, Definition and significance of Labour. b. Classification of Labour, Principles and Methods of Remuneration, Performance linked Incentives. c. Accounting of Labour cost, Job Evaluation and Merit Rating.	12
3	Overheads: a. Meaning, Classification, Allocation, Apportionment and Absorption of Overheads. b. Accounting of Overheads:	12
4	Methods of Costing: a. Job costing, Batch Costing and Contract Costing. b. Process costing c. Operating costing (Hospitals, Educational Institutes, Hotels and logistics and Warehouse.)	12

Note:

The breakup of marks in the Examination will be as follows:

- a. 50 % of marks for Theory & 50 % of marks for Practical.
- b. Area of practical problems:
 - Inventory turnover ratio, EOQ.
 - Methods of Remuneration, Time rate, Piece rate, group bonus scheme, Performance linked incentives.
 - Primary and Secondary Distribution of Overheads (Repeated distribution method only).
 - Contract Costing, Process costing and Operating Costing.
- c. Study of Cost Accounting standards: CAS 3 (Revised), CAS 6 and CAS 7.

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, NewDelhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, NewDelhi.
7. Website: www.myicwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Industrial Visits	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com. Part I Semester I
Advanced Cost Accounting and Cost System Special Paper II.
Subject Title :- Costing Techniques and Responsibility Accounting.
Course Code :- 108

Objectives:

- 1) To equip the students for designing and implementing cost control, cost reduction programme and different cost system.
- 2) Relevant Cost Accounting Standard are to be studied
- 3) Level of knowledge – Advanced Techniques of Costing

UNIT NO.	NAME OF THE TOPIC	PERIODS
1	Budgeting & Budgetary Control Types of Budget, All Functional Budget & Master Budget, Key and limiting factor, fixed and flexible, cash budget, Zero base Budget [ZBB]	12
2	Standard Costing – Concept of Standard costs, Setting up of Standards: Variance analysis- Material Labour, Overhead, Sales and profit.	12
3	Uniform Costing & Inter Firm Comparison Reasons for differences in Cost and Costing Practices. The application of Uniform Costing, Advantages and limitations of Uniform Costing. Inter firm comparison Meaning, Advantages and Disadvantages	12
4	Responsibility Accounting and Reporting Definition, Meaning, Principles, controllable and Non-controllable costs. Centers of control, cost Centers, Revenue Center, Responsibility Center, Profit Center and Performance Measurement of Business Center. Reporting to different levels of Management.	12
	Total	48

Note: - 50% Marks for Theory and 50% Marks for Practical Problems.

Areas of Practical Problems (Advanced)

- | | |
|----------------------|--|
| 1) Budgetary Control | 3) Performance Measurement of Business Center |
| 2) Standard Costing | 4) Simple Problem of Responsibility Accounting |

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.myicwai.com.
8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L. Basu

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Industrial Visits	04
2	Assignments	04
3	Class room tests	04
	Total	12 hours

M.Com. Part I Semester I
Co-operation and Rural Development Special Paper I.
Subject Title -: Co-operative Movement In India
Course Code -: 109

Objectives:

1. To acquaint the students with the Co-operative Movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of State and Central Govt. in development of co-operative sector.
4. To give basic knowledge about formation of Co-operative society and its administration.

Unit No.	Name of the Topic	Periods
1	Co-operative Movement in India: Evolution of Co-operative Movement in India- Pre and Post IndependencePeriod – Role of Co-operatives in Globalised Economy.	12
2	Co-operative Legislation in India: Study of Maharashtra State Co-operative Societies Act 1960and rules 1961 with updated amendments regarding :- a. Registration b. Members and their Rights. c. Properties and Funds d. Management. e. Audit Enquiry Inspection & Supervision. f. Settlement of Disputes. g. Liquidation h. Appeal Revision & Reviews.	12
3	Organizational setup of Co-operatives Departments (a) State Level (b) Divisional Level (c) District Level (d) Rights, Duties and Responsibilities of Registrar of Co-operative Societies	12
4	Reports of Various Committees and Institutional Support to Co-operatives: (a) All India Rural Credit Survey Committee (AIRCS), Rural Credit Review , Report Committee on Inauguration of Co-operative Credit CRAFTICAD , Report of Vaidyanthan Committee, Report of Narsimham Committee (b) NABARD & NCDC support to Co-operatives.	12
	TOTAL	48

List of Books Recommended for Study

1. G.S. Kamat: New Dimensions of Co-operative Management
 2. G.S. Kamat: Cases in Co-operative Management
 3. K.K.Taimani: Co-operative Organisation and Management
 4. I L O: Co-operative Management and Administration
 5. B.C. Mehta: Consumer Co-operation in India
- Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I Semester I
Co-operation and Rural Development Special Paper II.
Subject Title -: Organization of Co-operative Business
Course Code -: 110

Objectives:

1. To acquaint the students with the Co-operative movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of state and central Govt. in development of co-operative sector.

Unit No.	Name of the Topic	Periods
1	Introduction: Principles of Co-operation and Management and their Integration in Cooperatives, Professionalization of Cooperative Management.	12
2	Organization of Co-operatives: Organization Structure of Co-operatives-Organization Chart for Large Scale Co-operative business, Banking Units – Communication and Leadership in Cooperative Organization – Federal Structure of Co-operative Organization – Control over Co-operative Audit and Taxation.	12
3	Co-operatives Education and Training : Importance, Need, Role of Institutions in the Co-operative Training Vaikuntbhai Mehata National Co-operative Institute , Importance of Job Oriented Co-operative Training – National Co-operative Union of India, National Education Centre for Co-operative – National Council for Co-operative Training – State Co- operative Union – District Co-operative Union	12
4	Special Study of Co-operatives in Maharashtra: a) Co-operative Sugar Factory- Growth role of Co-op. Sugar Factory in Rural Development- b) Dairy Co-operatives progress and problems. c) Housing Co-operatives. d) Agricultural and Non-agricultural Credit Co-op. Societies.	12
	TOTAL	48

List of Books Recommended for Study
<ol style="list-style-type: none"> 1. G.S. Kamat: New Dimensions of Co-operative Management 2. G.S. Kamat: Cases in Co-operative Management 3. K.K.Taimani: Co-operative Organisation and Management 4. I L O: Co-operative Management and Administration 5. B.C. Mehta: Consumer Co-operation in India 6. Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I Semester I
Business Practices and Environment Special Paper I.
Subject Title -: Organized Trades and Markets
Course Code -: 111

Unit No.	Name of the Topic	Periods
1	Organized Trade & Markets - Introduction , Meaning and importance - Features of Organized Commodity Markets and Regulated Markets Concept & Objectives of Business - Nature and scope of Business in the modern context – Study of various policies with illustrations - Product buying, selling price and Credit policies.	12
2	Service Sector: - Meaning, Characteristics, types of services, Role, importance and development of Service Sector in India - Business Practices with reference to E-Commerce.	12
3	State in Trade:- FDI – Meaning, importance & objectives, role of FDI in retail trade with illustrations. Arguments for and against FDI. Concept of State Trading - Arguments for and against State Trading - Role of State Trading Corporation (STC) - State and privatization of trading Activities. Mall administration & organization – Super Markets.	12
4	Co-operative Marketing - objectives — Need - features - structure - Functions – Advantages and Role of co-operative marketing , with illustrations in rural areas - Direct Marketing for farmers, Self Help Group, rural development policy, Central Mall, Reliance Mart, Innovative Marketing practices.	12

Recommended Books:-

1. Principles of Business, Acharya, Govekar, A.R.Sheth & Co. Organization
2. Principles and Practice of Mamoria Joshi Kitab Mahal Marketing
3. Regulated Markets W.R.Natu
4. Marketing CO-operative, G.S.Kamat, Way Maharashtra State Co-op Union
5. Future Trading and Control Ram Desai
6. Bombay Money Market, H. parekh
7. Commodity Marketing and, P.L.Gadgil, Shubhada Saraswat Distributed Trade
8. Business Environment Text & Cases by Francis Cherybilam
9. Financial Derivatives & Risk Management by O. P. Agarwal.

M.Com. Part I Semester I
Business Practices and Environment Special Paper I.
Subject Title -: Business Environment and Policy.
Course Code -: 112

Unit No.	Name of the Topic	Periods
1	Business Environment - Meaning, Nature , Importance and scope of Environment – Types of Environment, various aspects of Environment - Business Environment with reference to India.	12
2	Problems of growth of Business Economy – Unemployment, Poverty, regional imbalance. Social injustice, Inflation, Parallel economy, Lack of technical knowledge and information. Opportunities in Environment.	12
3	Pollution – Meaning, Problems of pollution - Types of pollution- Water, Air and Noise- Regulatory mechanism & laws, sources and effects, various policies of Government, Go Green Movement	12
4	Globalization & its impact, Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization Review of two decades of Globalization	12

Recommended Books

Global Economy and Business Environment Francis Cheranilan Himalaya publishing house Text & Cases (Edn 2001)
 Business Environment Chllaaghan, Elliaon Edward Arnold
 Economic Environment of Business SYBA k Misha, Puri Himalaya publishing house
 Indian Business through ages FICCI Oxford University Press
 Business Environment Text & Cases by Francis Cherubilam Environmental Pollution & Health by V. K. Ahluwalia.

M.Com. Part I Semester I
Business Administration Special
Paper I.

Subject Title -: Production and Operations Management
Course Code -: 113

	No. of Lectures	Credit 04
1. Introduction to Production & Operations Management Meaning & Functions, Types of Production Systems Mass Production/Flow line, Continuous, Intermittent, Batch production, Job Lots etc, Service Systems, - Recent trends in production and service system Plant layout – Objectives, basic principles, types, Safety considerations and environmental aspects.	12	01
2. Product Design and Development Product Design – Meaning – Responsibility, factors, determining the design characteristics of good design, Production Department Stages of Product Design, Factor responsible for product development, tools of product development, product planning, standardization, simplification and diversification. Techniques of Product Development.	12	01
3. Production Planning & Control Production Planning and Control – Meaning, objectives, important procedures, Production Planning, Routing, Scheduling, ERP integrated system Dispatch, follow up, production control -meaning, objectives – factors – factors affecting production control, problems and cases	12	01
4. Quality Management and Productivity Meaning, measurement, techniques, factors affecting productivity measures to boost productivity – ISO 9000 to ISO -4000 – role of NPC Effects of liberalization & globalization on operations management Problems of rationalization, automation, and computerization. Preventive Maintenance, Inspection and Quality Control, Kizen five s'-GMP (Good Manufacturing Practices) Quality Circles, TQM	12	01
<p style="text-align: center;"><i>List of Books Recommended: -</i></p> 1. Production and operation Management – By B. S. Goel (Pragati Prakashan) 2. Production and Operations Management – By S. N. Chary (Tata Mcgraw Hill) 3. Modern Production and Operation Management –By Elword Buffa 4. Production Planning and Inventory Control –By Magee Budman (Tata Mc Graw Hill) 5. ISO 9000 – A manual for TQM – By Suresh D. Saurabh (S. Chand Publication) 6. Essentials of Business Administration By K. A. Shantappa 7. A Key of Production Management – By Kalyani Publication, Lundhiyana	48	04

M.Com. Part I Semester I
Business Administration Special
Paper II.

Subject Title -: Financial management

Course Code -: 114

	No of Lectures	Credit 04
1. Introduction	12	01
Meaning & definition of Financial Management, Role of Finance Manager, Goals of Financial Management, Financial systems (in India) – Financial Assets, Financial Markets, Financial Intermediaries, Regulatory infrastructure (RBI, SEBI), Trends in Indian Financial System		
2. Investment Decisions	12	01
Capital Expenditure Decisions, Capital budgeting-purpose, process, types of capital investment decisions, capital budgeting techniques, capital rationing, Investment Decision Methods – Average Rate of Return (ARR), Pay Back, Internal Rate of Return (IRR), Present Value Approach		
3. Financial Statements and Financial Analysis	12	01
Financial Statements – Concept, their anatomy, Balance Sheet and its utility, Income Statement and its utility, limitation of financial statements. Financial Analysis –Types of analysis, utility, Techniques of Financial Analysis _ Ratio Analysis & Fund Flow Analysis		
4. Management of Working Capital	12	01
Nature of working capital, understanding working capital management- its significance –circular flow concept, Factors affecting working capital requirements Financing of working capital. Inventory management & Receivable management.		
	48	04
<i>List of Books recommended for Studies: -</i>		
1. Dr. Prassanna Chandra – Financial Management Theory & Practice published by McGraw Hill 6th Edition		
2. Financial Management and Policy – By Dr. R. M. Shrivastava, Himalaya Publishing House		
3. Indian Financial System – Bharati Pathak Dorling Kindersley (India) Pvt. Ltd.		
4. Business Finance – S. C. Kuchal		
5. Financial Management – I. M Pandey		
6. Financial Management – Study material by Alpha group ICFAI Hyderabad		
7. Financial Management – Dr. P. V. Kulkarni		
8. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri Published by Pearson Education 12th Edition		

M.Com. Part I Semester I
Advanced Banking & Finance Special
Paper I.

Subject Title -: Legal Framework of Banking.

Course Code -: 115

Objectives:

1. To acquaint the students with legal framework in which the Indian banking is working today.
2. To make the students aware about the latest developments in the field of banking law.
3. To enable the students to understand modern banking practices.
4. To enable the students to establish a link between the legal provisions and the practical aspects of banking.

1. Banking Regulation Act, 1949

12

Provisions relating to: Definition (Sec -5) Business of banking companies (Sec-6) Restrictions on business of banking companies (Sec -8, 19 and 20) Powers of the RBI (Sec -21, 35 and 36 to 36 AD) Winding up of a banking company (Part III and III-A of the Act) Applicability of the Act to Co-operative banks (Sec- 56), Amendments of BRA 1949 up to Dec. 2012

2. The Negotiable Instrument Act, 1881

12

Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15), Dishonor of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonor of certain cheques for insufficiency of funds in the account (sections 138 to 147), As Amendments of Negotiable Instrument Act up to 2002

3. A. The Reserve Bank of India Act, 1934

12

Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19) Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) Penalties (Sec 58 B to 58 -G), Changing role of the RBI.

B. The Foreign exchange Management Act, 1999

Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).

4. Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002

12

Provisions relating to: Preliminary (Section 1 and 2) Regulation of securitisation and reconstruction of financial assets and financial institutions (Section 3 to 12 A) Enforcement of security interest (Section 13 to 19) Central registry (Section 20 to 26) Offences and penalties (Section 27 to 30) Miscellaneous (Section 31 to 41) Relevant amendments between 2004 and 2008

TOTAL 48

List of Books Recommended for Study

1. Tannan's: Banking – Law & Practice.
2. Banking: Law & Practice – P.N. Varshaney.
3. Management of Banking & Financial Services – Justine Paul and Pamalata Suresh.
4. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance.
5. All relevant & recent Bare Acts.

M.Com. Part I Semester I
Advanced Banking & Finance Special Paper II.
Subject Title -: Central Banking
Course Code -: 116

Objectives:

1. To study the functions of central bank
2. To understand monetary policy and its instruments

1. Evolution of central banking **08**

Origin and evolution of central banking.
Need and Rationale of central bank.
Evolution of Reserve Bank of India (R.B.I.)

2. Functions of Reserve Bank of India **12**

A. The Reserve Bank as currency authority:

□ Issue of currency notes, Asset banking for note- issue, Distribution of currency, Currency chests, Recent developments in currency management.

B. The Reserve Bank as banker to Government:

Maintenance of Government accounts, Banker to the Central Government and the State Governments, Management of public debt

C. RBI as a Banker Bank: Controller of Credit, Lender of Last Resort

D. RBI as a Custodian/Manager of Foreign Reserves

E. Promotional Functions of RBI

3. Regulation and supervision of Reserve Bank over Commercial banks. **10**

Regulation and supervision over commercial banks:
Licensing of banks, Opening of new banks, Branch Licensing, Foreign banks, Cash reserves and liquid assets, Prudential norms, capital and reserves, Control over methods of operation

4. Para banking activities **10**

Control over management, Annual accounts and audit, □ Subsidiaries of commercial banks, □ Credit Information Bureau of India Ltd. (CIBIL) Bank Assurance, □ Inspection of banks: Board for Financial Supervision (BFS) and system of inspection.

5. Non-banking financial companies (NBFCs) **08**

Regulatory framework for NBFCs:
Measures for supervision over NBFCs.

List of Books Recommended for Study

- 1) Monetary & Financial Sector Reforms in India – Y. Venugopal Reddy.
- 2) Govt. of India- Economic Survey
- 3) R.B.I.: Functions and Working – R.B.I. Publication.
- 4) R.B.I. Bulletins.
- 5) R.B.I. Annual Reports.
- 6) Trends & Progress of Banking in India- R.B.I. Annual

M.Com. Part I Semester I
Advanced Marketing Special
Paper I.

Subject Title -: Marketing Techniques
Course Code -: 117

Objectives :

To study and critically analyze the basic concepts & techniques of Marketing.

Unit No.	Name of the Topic	Periods
1	Marketing an Introduction: Meaning definition Elements. Objectives Importance Advantages and limitations Evolution and Scope Approaches to the study of Marketing/ Marketing Concepts- Production, Product, Selling, Marketing and Holistic Marketing Concept	08
2	Marketing Organisation and Environment Meaning Definition need and importance of a Marketing Organisation, Different types of Marketing Organisations Marketing Environment: Meaning and Definition, Internal and external environmental factors impacting the marketing environment	08
3	- Product Mix— Meaning and Definition of Marketing Mix Concept of Product, Product Lines, Product line length, depth, width. Product Mix Width. Product Simplification diversification and elimination Product Management: New product development and Product Life Cycle Brand Management: concept definition and history of brand/branding Brand Creation, Rebranding, Brand Positioning, Brand Equity Brand Contract, Brand Factory Labelling	08
4.	Price and Place Mix Price—definition and elements of price mix. Need, importance and objectives of pricing. Factors influencing pricing. Pricing Strategies. Place – Types of Distribution Channels and factors affecting selection of channel.	08

5	<p>Promotion Mix/ Marketing Communication</p> <p>Elements of Promotion Mix—Advertising- Advertising – Setting the advertising objectives – Role of advertising, advertising media – advertising bud get – evaluating advertising effectiveness – profile of advertising agencies in India. Recent trends in modern advertising – Evaluating marketing communication programs</p> <p>Personal Selling – concept and importance, process of personal selling. Understanding and dealing with different types of customers.</p> <p>Sales Promotion: Meaning, Objectives and importance . Tools or techniques of sales promotion.</p> <p>Public Relations—Concept, history and tools of public relations. P.R agencies inInda. Public Relations Society of India</p> <p>E- Marketing Promotion – E mails, different types of Web advertising, blogspots</p> <p>Online Sponsorships.</p>	08
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6	People Process and Physical Evidence -- People as a part of Marketing Mix, customer interaction, customer serviceProcess as part of the Marketing Mix, Physical evidence/ Packaging	08
Total		48

Books Recommended	
<ol style="list-style-type: none"> 1. Philips Kotlers – Marketing Management 2. Marketing Management Cravens – Hills – Woodruff 3. Marketing – A Managerial Introduction – Gandhi 4. Marketing Information System – Davis – Olsan 5. Consumer Behavior – Schiffman – Kanuk 6. Principles and Practice of Marketing – John Frair 	

M.Com. Part I Semester I
Advanced Marketing Special
Paper II.

Subject Title -: Consumer Behavior.

Course Code -: 118

Objective :

To impart knowledge regarding marketing management techniques and process; to develop understanding of the marketing functions techniques and strategies

Unit No.	Name of the Topic	Periods
1	Introduction to Consumer Behaviour and Market Segmentation: Meaning and Definition. Nature Scope and Application of Consumer Behaviour . Difference between consumer and customer. Market Segmentation: Meaning and definition, Market Criteria for effective Segmentation, Process/ Stages of Market Segmentation , Bases of Segmentation,	08
2	Consumer Perception: Definition of Perception, Elements of Perception, Perception Process, Importance of Perception Perception & Brand. Consumer Perception of Risks.	08
3	Consumer Learning and Memory Meaning Definition and elements of Learning Types of Learned Behaviour Behavioural Theory of Learning General Characteristics of Learning Memory Defined Advertising/Marketing Application	08
4	Personality and Self Concept Personality Defined Theories of Personality Measurement of Personality Self- Concept Defined How Self Concept Develop Brand Personality and Marketing Application	08
5	Motivation and Involvement Concept of Motivation and Motives Theory of Motivation Classifications of Motives Role of Motives Motives Arousal Definition of Involvement Dimensions of Involvement	08

	Types of Involvement and Marketing Implications	
6	Attitude Formation and Change Definition of Attitude Attitude Function Characteristics of Attitude	08

	Sources of Attitude Development Structure Models of Attitudes Strategies for Changing Attitudes and Intentions	
	TOTAL	48

Books Recommended

1. Consumer Behavior – Hawkins, Best, Coney – TMH, 9/e, 2004
2. Consumer Behaviour – Concepts Applications & Cases – M S Raju & Dominique Xardel
3. Consumer Behavior – Leon Schiffman, Leslie Lazar Kanuk – Pearson / PHI, 8/e
4. Consumer Behavior In Indian Perspective – Suja Nair – Himalaya Publishers
5. Customer Behavior – A Managerial Perspective – Sheth, Mittal – Thomson,
6. Cross cultural marketing – Robert Rugimbana and Sonny Nwankwo
7. Customer Relationship Management – Peeru Ahamed & Sagadevan – Vikas Publishing
8. Consumer Behaviour- Walker
9. Consumer behaviour- Louden, Delebeta
10. Consumer Behavior - J.Paul Peter
11. Consumer Behaviour – Concepts Applications & Cases – M S Raju & Dominique Xardel.

UNIVERSITY OF PUNE

Master of Commerce (M.Com.) Semester Pattern with Credit System Revised with effect from June 2013

Preamble for Choice Based Credit System

Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.

University education needs to take contingency of all these changes and restructure itself to stand in a competitive dynamic environment. Professional stream of learning like Commerce have to be properly upgraded to accommodate challenges of change, expectation of employers' and to offer global opportunities to the learners. From this point of view the course structure of post-graduate programme in Commerce needs to be structured. It has to be according to expectations of the learners, employers and the society. The learning inputs have to be more update, skilled based and with appropriate applications. The course programme should consider desire aptitude, attitude and acumen of the learner.

University of Pune, M.Com. [Semester II]

From this point of view University of Pune has introduced Choice Base Credit System of course structure. This system shall offer a flexible user friendly, opportunity to the learner, will broaden the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

1. Objectives :

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.**
- b. To develop independent logical thinking and facilitate personality development.**
- c. To equip the students for seeking suitable careers in management and entrepreneurship.**
- d. To study by students methods of Data collection and their interpretations.**
- e. To develop among students Communication, Study and Analytical skills.**

2. Duration :

The M.Com. Course will be of Two Years duration consisting of Two part. i.e. Part I and Part II. Each part is having Two Semesters. Thus the M.Com. Course is of Four Semesters. For each Semester there will be Four Papers of 100 marks each. The M.Com. Degree will be of 1600 marks in aggregate.

3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

4. Eligibility :

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Grand Total	64

Four credits for project work at 4th Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which 50 marks will be for Internal Assessment (attendance, home assignments, class tests, long term papers, classroom presentation and 50 marks for University Examination. Thus M.Com. degree examination, four Semesters shall be of 1600 marks and of minimum 64 credits altogether. The following shall be the course structure.

6. The Scheme of Papers: The following will be the Scheme of papers:

The List of Courses Semester I

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester I	Core Compulsory	101	Management Accounting	04	04	03	50	50	100
		102	Strategic Management	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		103	Advanced Accounting	04	04	03	50	50	100
		104	Income Tax	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		105	Information system and E-Commerce Practices	04	04	03	50	50	100
		106	Intellectual Property Laws	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		107	Advanced Cost Accounting	04	04	03	50	50	100
		108	Costing Technique and Responsibility Accounting	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		109	Co-operative Movement in India	04	04	03	50	50	100
		110	Organization of Co-operative Business	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		111	Organized Trades and Markets	04	04	03	50	50	100
		112	Business Environment and Policy	04	04	03	50	50	100
		Group F (Business Administration)							
		113	Production and Operation Management	04	04	03	50	50	100
		114	Financial Management	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		115	Legal Framework of Banking	04	04	03	50	50	100
		116	Central Banking	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		117	Marketing Techniques	04	04	03	50	50	100
		118	Consumer	04	04	03	50	50	100

			Behaviour						
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Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	50	50	100
		202	Industrial Economics/ Economic Environment/Business Statistics/ Quantitative application	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		203	Specialized Areas in Accounting	04	04	03	50	50	100
		204	Business Tax Assessment & Planning	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		205	E- Security & Cyber Laws	04	04	03	50	50	100
		206	Laws Regulating to Copyrights & Design	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		207	Application Cost Accounting	04	04	03	50	50	100
		208	Cost Control & Cost System	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		209	International Co-operative Movement	04	04	03	50	50	100
		210	Management of Co-operative Business	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		211	Modern Business Practices	04	04	03	50	50	100
		212	Business Environment Analysis	04	04	03	50	50	100
		Group F (Business Administration)							
		213	Business Ethics and Professional Values	04	04	03	50	50	100
		214	Elements of Knowledge Management	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		215	Banking Law & Practices	04	04	03	50	50	100
		216	Monetary Policy	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		217	Customer Relationship Management & Retailing	04	04	03	50	50	100
		218	Services Marketing	04	04	03	50	50	100

Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester III	Core Compulsory	301	Business Finance/ Financial System	04	04	03	50	50	100
		302	Research Methodology for Business	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		303	Advanced Auditing	04	04	03	50	50	100
		304	Specialized Auditing	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		305	Laws Relating to International Business	04	04	03	50	50	100
		306	WTO – Norms & Practices	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		307	Cost Audit	04	04	03	50	50	100
		308	Management Audit	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		309	Co-operative Credit System	04	04	03	50	50	100
		310	Co-operative Banking System	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		311	Entrepreneurial Behaviour	04	04	03	50	50	100
		312	Entrepreneurship	04	04	03	50	50	100
		Group F (Business Administration)							
		313	Human Resource Management	04	04	03	50	50	100
		314	Organizational Behaviour	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		315	Foreign Exchange	04	04	03	50	50	100
		316	International Finance	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		317	International Marketing	04	04	03	50	50	100
		318	Marketing Research	04	04	03	50	50	100

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks		
Semester IV	Core Compulsory	401	Capital Market and Financial Services/ Portfolio Management	04	04	03	50	50	100
		402	Industrial Economic Environment/ Operations Research	04	04	03	50	50	100
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>							
		Group A (Advanced Accounting & Taxation)							
		403	Recent Advances in Accounting, Taxation, Taxation and Auditing	04	04	03	50	50	100
		404	Project Work/ Case Studies	04	04	03	50	50	100
		Group B (Commercial Laws & Practices)							
		405	Recent Advances in Commercial Laws and Practices	04	04	03	50	50	100
		406	Project Work/Case Studies	04	04	03	50	50	100
		Group C (Advanced Cost Accounting & Cost system)							
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	50	50	100
		408	Project Work/Case Studies	04	04	03	50	50	100
		Group D (Co-operation & Rural Development)							
		409	Recent Advances in Co-operative and Rural Development	04	04	03	50	50	100
		410	Project Work/Case Studies	04	04	03	50	50	100
		Group E (Business Practices & Environment)							
		411	Recent Advances in Business Practices and Environment	04	04	03	50	50	100
		412	Project Work/Case Studies	04	04	03	50	50	100
		Group F (Business Administration)							
		413	Recent Advances in Business Administration	04	04	03	50	50	100
		414	Project Work/Case Studies	04	04	03	50	50	100
		Group G (Advanced Banking & Finance)							
		415	Recent Advances in Banking and Finance	04	04	03	50	50	100
		416	Project Work/Case Studies	04	04	03	50	50	100
		Group H (Advanced Marketing)							
		417	Recent Advances in Marketing	04	04	03	50	50	100
		418	Project Work/Case Studies	04	04	03	50	50	100

7. Scheme of Examination:

The examination of regular students of M.Com. degree course of the University of Pune admitted in the academic session 2013-14 and after shall be based on:

- (a) **Semester Examination**
- (b) **Continuous Assessment**
- (c) **Choice Based Credit System, and**
- (d) **Semester Grade Point Average and Cumulative Grade Point Average System**

For each paper of 100 marks, there will be an Internal Assessment (1A) of 50 marks and the University Examination (UE) of 50 marks/ 3 hours duration at the end of each semester. A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

The Internal Assessment for each paper will be 50 marks which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others. The distribution of internal assessment marks shall be as follows:

Midterm Test	20
Presentation/Role Play	10
Case studies/ Group Discussion	10
Quiz / Home Assignment	10
Total	50

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

A student cannot register for the third semester, if she/he fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters.

8. Research project work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of marks	Marks	
A. Synopsis with working bibliography (Internal Assessment)	40 marks	50 marks
Viva Voce (Internal Assessment)	10 marks	
B. A full project Report (Minimum 50-80 pages) (Internal & External Assessment)	40 marks	50 marks
Viva Voce (Internal & External Assessment)	10 marks	

As the Research Project is based on the self study done by the candidate and evaluated for 100 marks altogether, 04 credits will be awarded to a successful candidate in this subject. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The Viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidates have to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

9. Standard of passing:

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UNIVERSITY EXAMINATION and GRADE POINT AVERAGE of 4.0 in aggregate of UNIVERSITY GRADE and INTERNAL ASSESSMENT taken together.

10. Classification of successful candidates:

Candidates who secured not less than 60% of aggregate marks (INTERNAL ASSESSMENT + UNIVERSITY EXAMINATION) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (INTERNAL ASSESSMENT + UNIVERSITY EXAMINATION) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M.Com. degree with the following honours.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class
CGPA in (8.00, 10.00)	- First Class with

	Distinction
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11. Scheme of Credits:

Sixty (60) hours of teaching will lead to three credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit. Each semester shall have 16 credits.

12. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION , grade in INTERNAL ASSESSMENT , grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPA or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA / SGPA is in } [4.00, 6.00] \\ 05 \times \text{CGPA} + 30 & \text{if CGPA / SGPA is in } [6.00, 9.00] \\ 25 \times \text{CGPA} - 150 & \text{if CGPA / SGPA is in } [9.00, 10.00] \end{cases}$$

Marks	Grade	Grade Point
100 to 75	O : Outstanding	06
74 to 65	A : Very Good	05
64 to 55	B : Good	04
54 to 50	C : Average	03
49 to 45	D : Satisfactory	02
44 to 40	E : Pass	01
39 to 0	F : Fail	00

(C) GPA	Grade
05.00 – 6.00	O
04.50 – 04.99	A
03.50 – 04.49	B
02.50 – 03.49	C
01.50 – 02.49	D
00.50 – 01.49	E
00.00 – 00.49	F

13. Distribution of Periods:

There shall be 60 periods for each subject to cover the entire teaching of 4 credits. This will be distributed as follows:

Particulars	Periods
Teaching session per programme	48
Assignment/ Test	04
Role play/ Group Discussion	04
Case studies and presentation	04
Total	60

14. Standard of Passing.

A. Regular students: - A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid-Semester and semester Examinations is compulsory.

15. Award of Class.

a. **The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.**

The Award of class shall be as under:-

b. **Improvement: - A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.**

c. **A candidate after passing M.Com. Examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.**

16. Medium of Instruction :

The use of Marathi is allowed for writing answers in the examination except for following courses:

- Management Accounting**
- Financial Analysis & Control**
- Business Statistics,**
- Advanced Accounting and Taxation**
- Advanced Cost Accounting and Cost Systems.**

17. A student (Regular / External) will be admitted to Revised M. Com. Course with effect from June 2013. For the students who have completed the terms for the First Year as per Old Course will be admitted to the Second Year as per Old Course M. Com. The examination as per Old Course will be held simultaneously for three years from April / May 2014.

18. Qualification of the Teachers :

The Teachers recognized to teach the subjects as per Old Course shall be deemed to be recognized in the corresponding equivalent subjects under Revised Course.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics : M.Com, M.Phil with Statistics or Research Methodology as one of the Papers at M.Com /B.Com /M. Phil examination with 5 years degree teaching experience or M.A./M.Sc. With Statistics having 5 years degree teaching experience.**
- B. Industrial Economics: M.Com., M. Phil with Business Economics/Economics of Industries or Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.**
- C. Co-operation and Rural Development: M. Com, M. Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)**
- D. Advanced Banking and Finance: M. Com., M. Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.**
- E. Research Methodology and Project Work: M.Com. M.A (Eco.) M.Phil./Ph.D. with 5 years degree teaching experience.**
- F. Similarly all the changes in qualification as per U.G.C norms and guidelines shall also be applicable as and when the changes come into force (If applicable)**

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M.Com. Part I Semester
II Compulsory Paper
Subject Name -: Financial Analysis & Control.
Course Code -: 201.

Objective -: The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.

UNIT	TOPIC	No. of Lectures in hours
I	LONG TERM INVESTMENT DECISIONS: Capital budgeting - Meaning- Importance - Evaluation technique and methods - Pay back, rate of Return, Discounted Pay Back Period- Discounted Cash flow - Net present value - Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.	10
II	COST OF CAPITAL: Meaning - Definition and assumptions - Explicit and implicit cost - Measurement of specific cost - Cost of debt - Preference Shares - Equity shares - Retained earnings - Weighted average cost of capital	10
III	MARGINAL COSTING: Meaning of Marginal Cost and Marginal Costing, advantages, limitations. Fixed and Variable cost, Contribution, Break-even analysis, Profit volume ratio, Limiting factor.	08
IV	SHORT RUN MANAGERIAL DECISION ANALYSIS: Introduction-Analytical Framework. Decision Situations:- Sales Volume related Decisions-Sale or further process-Make or buy - Product Line/divisions/departments - Short run use of scarce resources - Operate or shut down.	08
V	BUDGET AND BUDGETARY CONTROL: Meaning, Definition and scope of budget and budgetary control- Types of budgets - Financial budget - Master budget, Flexible budget - Capital budget.	06
VI	STANDARD COSTING: Concept, Advantages; Types of Standards-Variance analysis: Materials, Labour, Overhead - Managerial uses of Variances	06
TOTAL -		48

List of Books Recommended for Study:-

1. **R. N. Anthony , G. A. Walsh: Management Accounting**
2. **M. Y. Khan. K. P. Jain: Management Accounting**
3. **I. M. Pandey: Management Accounting (Vikas)**
4. **J. Betty: Management Accounting**
5. **Dr. Kishor N. Jagtap: Management Accounting (Success)**
6. **Sr. K. Paul: Management Accounting**
7. **Dr. Jawaharlal: Management Accounting**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com. Part I Semester

II Optional Paper

Subject Name -: Industrial Economics

Course Code -: 202 - A.

Objectives:

- 1) To study the basic concepts of Industrial Economics.
- 2) To study the significance and problems of Industrialization.
- 3) To study the impact of Industrialization on Indian Economy.

Chapter No.	Particulars	Total Lectures (48)
1.	Introduction 1.1 Meaning, Definition, Nature, Scope and Limitations of Industrial Economics. 1.2 Need and Significance of Industrial Economics. 1.3 Relationship between Industrial Development and Economic Development.	8
2.	Industrial Location. 2.1 Meaning of Industrial Location. 2.2 Factors Influencing Industrial Location. 2.3 Alfred Weber's Theory of Location. 2.4 Sargent Florences Theory of Location. 2.5 August Losch's Theory of Location.	8
3.	Industrial Productivity. 3.1 Meaning, Definition and Measurement of Industrial Productivity. 3.2 Factors Influencing Industrial Productivity. 3.3 Industrial Productivity. 3.4 Measures adopted by the Indian Government to Improve Industrial Productivity.	8
4.	Industrial Efficiency and Profitability. 4.1 Meaning, Definition and Measurement of Industrial Efficiency. 4.2 Factors affecting Industrial Efficiency. 4.3 Measures adopted by Indian Government, Industries and other agencies to Improve Industrial Efficiency. 4.4 Meaning, Definition and Measurement of Industrial Profitability.	8
5.	Industrial Profile and Problems. 5.1 Structure and Organisation of Large Industries in India. 5.2 Private Sector Enterprises: Role, Functions and Problems. 5.3 Public Sector Enterprises: Role, Functions and Problems. 5.4 Disinvestment Policies. 5.5 Micro, Small and Medium Enterprises (MSME) Role and Problems.	8
6.	Industrial Imbalance. 6.1 Meaning of Industrial Imbalance. 6.2 Causes and Effects of Industrial Imbalances. 6.3 Measures adopted by the Indian Government to reduce Industrial Imbalance 6.4 Regional Industrial imbalance - Special focus on Maharashtra	8

Recommended Books

1. S.C. Kuchal – Industrial Economy of India.
2. D.R. Gadgil – Industrial Evolution in India, Oxford. 1948
3. K.V. Sivayya and V.B.M.Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999 Publishing House.
4. S.C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Bagchi and banerjee : change and choice in Indian industry, centre for studies in social science inculcata.
6. A. Donald Hay Dereck, Mouris : Industrial Economics : Theory and Evidence, Oxford
7. K.N.Prasad : Indian Economy Since Independence.
8. Solman Fabucant : A premier on Productivity, Prentice Hall.

- i. www.newagepublishers.com/samplechapter/000386.pdf
- ii. www.indecon.com/
- iii. Www.tudyingeconomics.ac.uk/industrial-economics
- iv. http://en.wikipedia.org/wiki/Industrial_economics
- v. <http://encyclopedia2.thefreedictionary.com/Industrial+Economics>
- vi. <http://studyingeconomics.ac.uk/industrial-economics/>
- vii. www.aiu.edu/publications/student/.../industrial%20economics.html
- viii. www.investopedia.com/terms/i/industrial-organization.asp

Suggested format of Continuous assessment along with allocation of Periods

Sr.No.	Assessment Chart	Periods Alloted
1.	Tests	3
2.	Quizzes	3
3.	Presentation Seminars	3
4.	Assignments	3

M.Com. Part I Semester

II Optional Paper

Subject Name -: Business Statistics.

Course Code -: 202 - B.

1.	Theory of Probability Distributions: Discrete and Continuous 1.1 Random Variables, discrete random variable, continuous random Variable 1.2 Probability distribution and probability mass function (p. m .f.) of discrete random variable, Probability density function(p.d.f.) of continuous random variable 1.3 Expected value, variance and standard deviation 1.4 Numerical Problems on finding p.m.f/p.d.f, expected value and variance.	10
2.	Standard Probability Distributions 2.1 Binomial Distribution : p. m. f., mean and variance. 2.2 Poisson Distribution : p. m. f., mean and variance 2.3 Normal Distribution : p. m. f., mean, variance, properties 2.4 Limiting relations between these distributions 2.5 Numerical problems to calculate probabilities, mean and variance	14
3.	Estimation of Parameters of Distribution 3.1 Parameter and Statistic 3.2 Unbiased estimator 3.3 Confidence interval (around unbiased estimator) 3.4 Examples and Problems	8
4.	Tests of Hypothesis 3.1 Hypothesis, null and alternative hypothesis, two types of errors, teststatistic, critical region acceptance region, level of significance, p-value 3.2 Chi square test for goodness of fit 3.3 Chi square test for independence of two attributes 3.4 Small sample Test for the mean a) One sample test b) Two sample test c) Pair t – test 3.5 Large sample tests for population mean and population proportion 3.1.1 Test for the mean a) one sample b) two samples 3.1.2 Test for the proportion a) one sample b) two samples 3.6 Numerical Problems	16
Recommended Books : 1. Schaum's outline series of Probability By Seymour Lipschutz 2. Probability and Statistics : R Walpole, S myers and K Ye 3. Fundamentals of Mathematical Statistics :S.C. Gupta and V.K. Kapoor 4. Fundamentals of Applied Statistics : S.C. Gupta		

M.Com. Part I Semester II
Advanced Accounting and Taxation Special Paper III
Subject Title -: Specialized Areas in Accounting.

Course Code -: 203

Objective -:

1. To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector.
2. To understanding of Financial Reporting Practices.
3. To familiarize the student with procedure of accounting for Taxation.

UNIT	TOPIC	No. of Lectures in hours
I	ACCOUNTING FOR CONSTRUCTION CONTRACTS: Introduction - Accounting Treatment - Percentage of Completion Method, Completed Contract Method. Provision for foreseeable losses- Principles to be followed while taking credit for profit on incomplete contracts, valuation & disclosure of Work-in-progress, escalation clause, preparation of contract accounts. AS7	08
II	ACCOUNTING FOR CORPORATE RESTRUCTURING: Amalgamation - Absorption - External reconstruction, (Advanced problems only) - Internal Reconstruction - reparation of Scheme of Internal Reconstruction.	08
III	FUND BASED ACCOUNTING: Introduction - Special Features of Accounting for Educational Institutions, Accounting for Government Grants as per guidance notes issued by the ICAI.	08
IV	SERVICES SECTOR ACCOUNTING: A. Hotel accounting - introduction - visitors' ledger. B. Hospital accounting - Introduction- capital and revenue expenditure OPD & IPD Register. C. Transport Undertaking - Introduction - preparation of final Accounts - Accounting of Roadways Preparation of final accounts - Log Book.	08
V	CORPORATE FINANCIAL REPORTING: Issues and problems with reference to published financial statements of Companies. Financial Reporting in respect of Mutual Funds, Non Banking Financial Companies, Merchant Bankers, Stock Brokers	08

VI	ACCOUNTING FOR CORPORATE TAXATION: A. Accounting for Income Tax: Provision for Taxation - Advance Tax- Completion of Assessment - Corporate Dividend Tax-Tax Deducted at Source Deferred Tax as per AS.22. B. Accounting treatment of Excise Duty and CENVAT: Accounting at the time of payment of Excise Duty, Cenvat Credit availed and utilized for input and Final Product and Capital Goods. C. Accounting of State Level Value Added Tax. (VAT): VAT Credit in	08
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	<p>case of Inputs/Supplies, Capital Goods. Accounting for Liabilities adjusted from VAT credit receivable balance- Inputs and / or Capital Goods.</p> <p>D. Accounting under Service Tax. Basics of Service Tax-Accounting Groups and Accounting Heads-Accounting Entries at raising Invoice and receipt of payment.- Booking of expenses and making payment.</p> <p>(practical problems on journal entries on above transactions))</p>	
TOTAL -		48

Notes:

1. Theory questions will carry 20% marks.
2. Practical problems will carry 80% marks.
3. Relevant Accounting standards to be studied under each topic

List of Books Recommended for Study :

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co. Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)
4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F.Hawkins & K.A. Merchant: Accounting Text & Cases (Tata McGrawHill).
7. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt.Ltd. New Delhi)
8. Dr.Ashok Sehgal & Dr .Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).
9. Guidance Notes issued by Institute of Chartered Accountants of India. on :
 - a. Accounting for State level Value Added Tax :
 - b. Accounting for Fringe Benefits Tax :
 - c. Accounting for Corporate Dividend Tax:
 - d. Accounting Treatment for Excise Duty:
10. Taxmann's Journal on Service Tax : Volume 10.Part 7. (2007):
Accounting under Service Tax by Pravin Dhandharia
11. Relevant guidance notes issued by the ICAI.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com. Part I Semester II
Advanced Accounting and Taxation Special Paper IV
Subject Title -: Business Tax Assessment & Planning
Course Code -: 204

Objective -:

1. To provide understanding of Direct Taxes including Rules pertaining thereto and their application to different business situations.
2. To understand principles underlying the Service Tax.
3. To understand basic concepts of VAT, Excise Duty and Customs Duty.

UNIT	TOPIC	No. of Lectures in hours
I	ASSESSMENT OF VARIOUS ENTITIES: 1. Assessment of Companies 2. Assessment of Co-operative Societies 3. Assessment of Charitable Trusts(Theory & Problems)	08
II	MISCELLANEOUS: Income Tax authorities, Return of Income, Procedure for Assessment - Types of assessment, Appeals and Revision, Deduction of Tax at Source - Advance payment of Tax - Deduction and Collection of Tax At Source- Interest and penalties, Offences and Prosecutions - Refund of Tax-Transfer Pricing (Domestic &International Transactions) (Theory & simple problems on TDS, Advance Tax & Interest Calculation)	08
III	TAX PLANNING: Meaning of tax planning and management, tax evasion and tax avoidance- Natureand scope of tax planning and management in the corporate sector- Justification of corporate tax planning and management. Tax Planning considerations in relationto Business.(Theory)	08
IV	WEALTH TAX: Scheme of Wealth Tax - Incidence of Wealth Tax - Assets to be included in Net Wealth - Exempted Assets - Valuation of Assets and Wealth Tax Liability - Assessment and Penalties. (Theory & Problems)	06
V	BASICS OF INDIRECT TAXES: A] SERVICE TAX: Service Tax: Applicability and Services covered - Valuation of taxable services for service tax- Payment of Service Tax - Registration - Furnishing of Return - Maintenance of Record - Other obligations (Theory and Problems) B] VAT: The Basic concept of VAT-how VAT operates-merits & demerits of VAT-a briefoverview of state level VAT in India. (VAT is not to be studied with reference to any particular State VAT Law.) (Theory Only)	18

	<p>C] EXCISE DUTY: - Basics of Central Excise Duty – Conditions for imposition</p> <p>- Person liable - Rates of excise duty - Goods and Excisable goods - Manufacturer, Production and Manufacturer- Classification of goods. (Theory)</p> <p>D] CUSTOMS DUTY: Introduction to Customs Duty – Valuation - Customs Procedures - Classification for Customs and Rate of Customs Duty. (Theory)</p>	
	TOTAL -	48

Notes:

1. Amendments made prior to commencement of Academic Year in the relevant act should be considered.
2. Theory questions will carry 50% marks.
3. Problems will carry 50% marks

Scheme of Marking for Semester II will be as under:-

- a. Income Tax- 70 Marks
- b. Wealth Tax- 10 Marks
- c. Indirect Taxes -20 Marks- Service Tax
 - ii- VAT
 - iii- Excise Duty
 - iv- Customs Duty

List of Books Recommended for Study:

1. Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi.
2. Dr. Bhagwati Prasad: Direct Taxes
3. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
4. T. N. Manoharan: Hand Book of Income Tax Laws
5. B.B. Lal & N.Vashisht: Direct Taxes (Pearson)
6. S. S. Gupta: Service Tax (Taxman Publications, New Delhi)
7. R. Mohan Lavis: Service Tax (Bharat Publishers, New Delhi)
8. V.S. Datey: Indirect Taxes, Law and Practice (Taxman Publications, New Delhi)

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com. Part I Semester II
Commercial Laws and Practices Special
Paper III.
Subject Title -: E-Security and Cyber Laws
Course Code -: 205

Objective -:

1. To make the students aware of the cyber wrongs/crimes;
2. To impart knowledge of e-security and Internet Security amongst students
3. To make student familiar with various provisions of cyber Laws and I.T. Acts.
4. To get the students acquainted with the regulatory regime in computer field/e-business.

Unit No.	Name of the Unit / Topic	Periods
1.	<p style="text-align: center;">Introduction to Computer crimes.</p> <p>Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds. Preventing Computer Frauds and Ethical Considerations.</p> <p>System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats.</p> <p>E-Commerce security issues. Risk Involved in E-Commerce. Protecting E-Commerce System.</p>	15
2.	<p style="text-align: center;">E-Security</p> <p style="text-align: center;">Introduction to E-Security and Security Requirements.</p> <p>Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption, Firewall, Antivirus Software, Digital Identity and digital Signature, Certificate</p> <p>Certificates. Secure Socket Layer and Secure Electronic Transaction Protocols.</p>	15
3.	<p>Cyber Laws --- Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, & requirements & legal aspects of e-contracts (offer and acceptance in e- form), Cyber Laws & legal issues (cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance)</p> <p>Information Technology Act – 2002 Part-I</p> <p>Digital Signature-definition ,meaning, functions, procedure, E- Governance (Ss. 4 to 9</p> <p>), E- Records (Ss 11 to 16), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates --License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber(Ss.</p>	10

4.	<p align="center">Information Technology Act – 2002 Part-II</p> <p>Penalties for Cyber Wrongs and Adjudication (Ss. 43 to 47) , Cyber Regulation Appellate Tribunal (Procedure and Powers(Ss.48 to 51, 57 to 64)</p> <p align="right">Cybe</p> <p>rCrimes/Offences & punishment (u/s 65 to 79), offences by companies(S.85)</p> <p>Amendments effected in IPC 1860,Indian Evidence Act,1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.</p>	08
	Total	48

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended:

1. **E-COMMERCE and ITS APPLICATIONS – Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. S. Chand & Company, New Delhi**
2. **Management Information and Control Systems – Dr. Sushila Madan, TAXMANN'S.**
3. **Electronic Commerce from Vision to Fulfillment _ Elias M. Awad, Pearson Education.**
4. **Text book on Intellectual property rights – N.K. Acharya, Asia Law House.**
5. **Law of Information Technology (Cyber Law) – D. P. Mittal, TAXMANN'S**
6. **Guide to Cyber Laws – B y Rohnay D. Ryder[Wadhwa, Nagpur]**
7. **6.. Cyber Laws – Justice Yatindra Singh, Universal Law Publishing Co.**
8. **Law of Information Technology—D.P. Mittal**
9. **Cyber Laws—Krishnakumar**
10. **9 Encyclopedia of Cyber Laws—Sujeet Kumar**
11. **Handbook of Cyber Laws---Vakul Sharma**

M.Com. Part I Semester II
Commercial Laws and Practices Special
Paper IV.
Subject Title :- Law Relating to Copyright and Designs.
Course Code :- 206

Objective -:

1. To understand the nature and scope of Intellectual Property laws
2. To get acquainted with various provisions of Intellectual property laws
3. To make the student familiar to Intellectual Property laws and their relevance in the changing business environment.

Unit No.	Name of the Topic	Periods
1.(a)	The Copyright Act, 1957:- Introduction and Evolution of the Law on Copy Right – Meaning, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright and Rights of the Owner – International Copyright (Ss – 40-43)	10
1.(b)	Copyright (Procedure):- Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Section 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958)	06
1.(c)	Copyright (Infringement and Regulatory Authorities):- Infringement of Copyright - acts which Constitute Infringement, acts not Constituting Infringement etc. (Section 51 to 53 A) – Offence and Penalties, Copyright Societies (Functions and Rights)	08
2	The Designs Act-2000: - Industrial Designs: Introduction and Meaning – Registerability of a Design, who can file an Application for Registration of a Design (Section 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant.	08
3	The Geographical Indications of Goods (Registration and Protection), Act, 1999: - Geographical Indications: Introduction, Meaning and Content – Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar , Appellate Board – Certificate of Validity – Powers of Central Government.	08

4	Protection of Plant Varieties and Farmers Rights Act-2001:- Introduction Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration	08
	Total Period	48

[Note: Recent amendments in the Acts and relevant Landmark cases decided by courts are expected to be studied]

Books Recommended
<ol style="list-style-type: none">1. Intellectual Property Law – P. Narayan, Eastern Law House.2. Text book on Intellectual Property Rights. – N.K. Acharya , Asia Law House, Hyderabad.3. Law Relating to Intellectual Property – Dr. B.L. Waderha, Universal Law Publishing Co.4. Intellectual Property Rights, (2011), - Dr. Sreenivasulu N. S., Regal Publications, New Delhi – 7.5. Intellectual Property Law in India (2006) – Justice P. S. Narayana, Goigia Law Agency, Hyderabad.6. Universal’s “Intellectual Property Laws” (Bare Acts) Universal Law Publishing Co. Pvt. Ltd.7. Law of Intellectual Property - Dr. S. R. Mynei – Asia Law House, Hyderabad (2011).8. Intellectual Property Rights – Heritage, Science & Society Under International Treaties, A. Subbian Deep & Deep Publications Pvt. Ltd., New Delhi (2007)

M.Com. Part I Semester II
Advanced Cost Accounting and Cost System Special Paper III.
Subject Title -: Application of Cost Accounting.
Course Code -: 207

Objectives:

1. To provide knowledge on advanced cost accounting practices.
2. Relevant Cost Accounting Standard are to be studied.

Unit No.	Name of the Topic	Periods
1.	Cost Book Keeping and Reconciliation between Cost and Cost financial Accounts – Book - keeping, Cost Ledgers, interlocking and integral Accounts. Reconciliation of Cost and Financial Accounts, Reasons, needs, Methods.	12
2.	Product Life Cycle Costing: Introduction, Product Life cycle, Phases and Characteristics of Product Life Cycle, Stages of Product Life Cycle, Product Life Cycle Costing Features and benefits of Product Life Cycle Costing.	12.
3.	Value Chain Analysis Introduction - Definition – Role of Management Accountant – Value Chain Analysis – approach for assessing competitive advantages – value chain analysis v/s conventional management accounting.	12.
4.	Productivity & Concept and Measurement i) Productivity Meaning, Measurement of Material, Labour, Capital and Management Productivity. Productivity V/s Efficiency. Capacity - Theoretical, Practical and idle capacity, Capacity utilization and effect of same on cost. ii) Concept and Measurement Measures to improve productivity - Technical, Financial, Operational Measures. Restructuring of activities - Business Process Re-engineering elementary knowledge. Human aspect of productivity.	12.
	Total	48

Note: 50% Marks for Theory and 50% Marks for practical problems. Areas of Practical Problems :

1. Reconciliation of Cost and Financial Profit
2. Measurement of Productivity.

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.
5. M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.
6. S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, New Delhi.
7. Website: www.mycwai.com.

8. Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Industrial Visits	04
2	Assignments	04
3	Class room tests	04
Total		12 hours

M.Com. Part I, Semester II
Advanced Cost Accounting and Cost System Special Paper IV.
Subject Title :- Cost Control and Cost System.

Course Code -: 208

Objectives:

1. To equip the students for designing and implementing cost control, cost reduction programme and different cost systems.
2. Relevant Cost Accounting Standards are to be studied.

Unit No.	Name of the topic	Periods
1	Marginal Costing, Cost – Volume – Profit Analysis And Differential Costing :- Marginal Costing- Meaning –Concept of Variability of Cost, Contribution P/V Ratio, Break :- Even – Analysis, Margin of Safety Cost- Volume, Profit Analysis – Procedure And Practical, Application. Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	12
2	Pricing Decision: - Introduction – Pricing of Finished Product- Theory of Price –Pricing Policy – Principles of Product of Pricing – New Product Pricing – Pareto Analysis.	10
3	Cost Control and Cost Reduction :- Introduction, Process of Cost Control and Cost Reduction, Cost Reduction Programme and its Implementation – Methods and Techniques Costing System Design and Installation :- Study of Production Process, Objective. Selection of Methods of Costing, Creating Cost Center And Cost Codes – Deciding Basis of Apportionment of Various Overheads, Deciding Methods of Absorption. Fixing Responsibility And Designing Suitable MIS. Designing And Installing Cost System In Computer Environment	20
4	Value Analysis and Value Engineering :- Just-In-Time [JIT], Activity Based Costing (ABC)	06

Note: 50% Marks for Theory and 50% Marks for practical Problems. Areas of Practical Problems:

- 1) Marginal Costing- Application oriented
- 2) Pricing Decisions

Level of knowledge will be advance and Practices

References:

1. Ravi Kishor: Advanced cost Accounting and cost systems, Taxman Allied services Pvt Ltd, New Delhi.
2. N.K. Prasad: Principles and Practice of Cost Accounting, Syndicate Pvt Ltd, Calcutta.
3. Prof. Subhas: Practice in Advanced costing and Management, Nirali Prakashan, Pune.
4. Ravi Kishor: Students guide to Cost Accounting, Taxman's allied services, New Delhi.

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5. **M. N Arora: Cost Accounting Principles and Practices, Vikas Publishing House, New Delhi.**
6. **S. N Maheshwari, Cost Accounting Theory and Problems, Mittal shree Mahvir Book Dept, NewDelhi.**
7. **Website: www.myicwai.com.**
8. **Advanced Cost Accounting and Cost Systems -: Ravi Kishor, P.V. Ratlam, M.L.Basu**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Industrial Visits	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com. Part I Semester II
Co-operation and Rural Development Special Paper III.
Subject Title -: International Co-operative Movement.

Course Code -: 209

Objectives:

1. To acquaint the students with the Co-operative Movement.
2. To develop the capability of students for knowing different types of Co-operatives.

Unit No.	Name of the Topic	Periods
1.	Introduction: Origin and Growth of Co-operative Movement in the World- Cooperation in the post industrial revolution of Great Britain	12
2.	Co-operation in Social and Economic Systems: Co-operation in Capitalistic Systems- Co-operation in Socialistic System-Cooperation in Mixed Economy- International Cooperation. The International Cooperation Alliance (ICA)	12
3.	Co-operative Movement in the world: Co-operative Movement in the UK,USA,USSR. China, Japan and Israel.	12
4.	Role of Co-operative Movement in Global Economy: Impacts, Problems and Suggestions.	12
	TOTAL	48

List of Books Recommended for Study	
1.	G.S. Kamat: New Dimensions of Co-operative Management
2.	G.S. Kamat: Cases in Co-operative Management
3.	K.K.Taimani: Co-operative Organisation and Management
4.	I L O: Co-operative Management and Administration
5.	B.C. Mehta: Consumer Co-operation in India
6.	Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I Semester II
Co-operation and Rural Development Special Paper IV.
Subject Title -: Management of Co-operative Business
Course Code -: 210

Objectives:

1. To acquaint the students with the co-operative movement.
2. To develop the capability of students for knowing different types of Co-operatives.
3. To aware the role of state and central Govt. in development of co-operative sector.
4. To give basic knowledge about administration and management of Co-operatives.

Unit No.	Name of the Topic	Periods
1.	Co-operative Business Promotion: Problems of Economic and commercial viability-Services to members: Role of Co-operative department- Criteria for appraising performance of Co-operative Business: Organizational, Operational and financial-social responsibilities of Co-operative business- Industrial relation in Cooperative business.	12
2.	Business Policies and Practices (Managerial Evaluation) in following: 1. Sugar Co-operatives 2. Dairy Co-operatives 3. Credit Co-operatives 4. State Co-operative Bank 5. District Co-operative Bank 6. Primary Agricultural Credit Societies	12
3.	Success stories of Co-operative Institutions: <ul style="list-style-type: none"> • Anand Dairy Co-operatives Gujrat • Warana Co-operatives Organization, Warnanagar • Shamrao Viithal Co-operative Bank. • Gokul Sahakari Sangh, Kolhapur 	12
4.	Problems of Co-operatives: a) Sugar Industry b) Agricultural and Non-agriculture Credit Co-operative. c) Dairy Co-operative d) Co-operative Banking	12
	TOTAL	48

List of Books Recommended for Study
<ol style="list-style-type: none"> 1. G.S. Kamat: New Dimensions of Co-operative Management 2. G.S. Kamat: Cases in Co-operative Management 3. K.K.Taimani: Co-operative Organisation and Management 4. I L O: Co-operative Management and Administration 5. B.C. Mehta: Consumer Co-operation in India 6. Prof L.P. Wakale and Dr. G.H.Barhate: Sahakari Vikas- Sheth Publishing Mumbai

M.Com. Part I Semester II
Business Practices and Environment Special Paper III.
Subject Title -: Modern Business Practices

Course Code -: 211

Objective: To improve knowledge and understanding of students about chambers of commerce and trade, Associations, Public enterprises, Public utilities and Agri. business.

Unit No.	Name of the Topic	Periods
1	Organizations – Introduction, Importance, Objectives and functions of (1) Maharashtra Chamber of Commerce, Industries and Agricultural and their local branches (2) Maratha Chamber of Commerce, Industries & Agriculture (3) Indian Merchants Chamber. (4) Nagar Chamber of Commerce (Deccan) (5) Federation of Indian Chamber of Commerce and Industries (FICCI) (6) Confederation of Indian Industries (CII)	12
2	Public Enterprises and Public Utilities -: Objectives, functions and Organization of public Enterprises and Public Utilities - Management practices of Public enterprises in India - Efficiency – Autonomy and control of public Enterprises - Recent practices and policies in public Enterprises and Public Utilities- Before LPG & after LPG	12
3	Agricultural Business Practices -: Characteristics of Agricultural Business - Nature of Indian Agriculture – Government policies related to agricultural business - Problems and prospects of Agricultural Business - Agricultural Taxation policy. Agricultural products and Farms Services -: Nature and disposal of Agricultural by e-products - Farm waste - cost of recycling of farm waste.	12
4	Scheme of support for Women Entrepreneur in Maharashtra Maharashtra Rural Credit Programme: (1) Swarna Jayanti Gram Swarozgar Yojana (SJGSRY) (2) Swayamsidha Programme (3) Ramai Mahila Shakshamikaran (4) Rashtriya Sam Vikas Yojana (RSVY) (5) Krushi Saptak Yojana (6) Tribal Development Project (TDP) (7) Tejaswini Rural Women Empowerment Programme (8) Rajarshee Shahu Maharaj Swayamrozar Yojana. Minority Women Empowerment Programme Mahila swavalamban nidhi (MSN) Problems of Small Scale Industries.	12

Recommended Books for study

1. Principles of Business Organization Acharya Govekar A.R , Sheth and Co
2. Principles of Practice of Marketing Mamoria, Joshi Kitab Mahal
3. Regulated Markets W. R. Natu
4. Marketing Co-Operative Way G.S. Kamat Maharastra state Co-op Union
5. Future Trading and Control Ram Desai

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6. Bombay Money Market H.T.Y.B.A Parekh

7. Commodity Marketing and P.L. Gadgil Shubhada Sarswat, Distributive Trade Pune

8. Environment & Development : China & India

M.Com. Part I Semester II
Business Practices and Environment Special Paper IV
Subject Title :- Business Environment Analysis.

Course Code :- 212

Unit No.	Name of the Topic	Periods
1	Indian Industrial Environment - Growth of industries in public & private sectors in India, Co-operative sector in India - small and cottage industries. mergers and acquisitions. Foreign investment - Foreign Technology and MNCs Global Environment - Natural Social, Cultural, Demographic and Technological environment and its impact on World Trade.	12
2	Financial Environment of Business - Indian Money Market - Growth of capital Market in India - Financial Institutions - Role of Public, Private, and Co-operative Banks - Role of foreign banks and non Banking Institutions. Security Market :- Meaning, function, structure, constitution & management of Security Market.	12
3	Environmental Analysis- Meaning and importance - Techniques of Analysis, Verbal and Written Information, Search and scanning, Spying, Forecasting, Limitations of these techniques, Competitions analysis –Rivalry Amongst existing firms, threat of new entrants, treat of substitutes – Bargaining power of suppliers and buyers.	12
4	Selected Biography of Reliance Group of Industries Chordiya, Pravin Masale, Big Bazar founder Bhavarlal Jain	12

Recommended books for study

Global Economy and Business Francis Cheranilan Himalaya publishing house
Environment Text & Cases (Edn 2001)
Business Environment Chhlaaghan, ELlison Edward Arnold
Economic Environment SYBA K Misha, Puri Himalaya publishing house
of Business Indian Business trough ages F1CCI Oxford University Press

Recommended Journals/Periodicals

1. Arth Vijnyan 2. The Economic Times 3. Economic and Political Weekly, ode: 203

M.Com. Part I Semester II
Business Administration Special Paper
III.

Subject Title :- Business Ethics and Professional Values
Course Code :- 213

	No. of Lectures	Credit 04
<p style="text-align: center;">Unit I Introduction</p> <p>Nature , concept and definition of term Business Ethics , Profession and Values, Indian Ethos, Ethics and Values – Work Ethos – Importance of Human Values. Guidelines of Socio Ethical System at General Level. Meaning of Social Ethics, Issues related to Socio Ethics Factors affecting Social Ethics.</p>	12	01
<p style="text-align: center;">Unit II –Indian Ethical Practices in</p> <p style="text-align: center;">A) Marketing and Advertising : B) Copy rights and Patents C) Employment D) Gender Discrimination E) Accounting Disclosures</p>	12	01
<p style="text-align: center;">Unit III Dilemmatic situations in Professional Ethics, Code of Ethics and conduct</p> <p style="text-align: center;">1. Corporate Governance 2. Corporate Social Responsibility 3. Corporate Citizenship</p>	12	01
<p style="text-align: center;">Unit- IV</p> <p style="text-align: center;">Indian Approach to Business Ethics</p> <p style="text-align: center;">Gandhian Approach in Management and Trusteeship</p> <p style="text-align: center;">Gandhi's Doctrine of Satya and Ahinsa , Concept , importance and relevance of trusteeship Principle in Modern Business, Emergence of new values in Indian Industries after economic reforms of 1991.</p>	12	01
<p style="text-align: center;">Books Recommended</p> <p style="text-align: center;">Reference Books</p> <p style="text-align: center;">1.Wg- Cdr – B.R.Chavala , Swastik Publishers . 2.Management by Values 3.S.K.Chakraborti , Oxford University Press 4FOUNDATIONS to Managerial Work – Contribution from Indian Thought – S. K.Chakaraborti , Himalaya Publications 5.A Study in Business Ethics Rituparna Raj 6.Ethics in Management S.A. Sherlekar , Himalaya Publication</p>	48	04

M.Com. Part I Semester II
Business Administration Special Paper
IV.

Subject Title :- Elements of Knowledge Management
Course Code :- 214

	No. of Lectures	Credit 04
1. Introduction to Knowledge Management Process Knowledge management :- an integrated approach Meaning knowledge management, Difference between data, information, knowledge and wisdom, Early forms of Knowledge Management and Evolution of Knowledge Management	12	01
2. Organizational Learning Individual learning, Team learning, Drives of organizational learning, Organizational learning frameworks, Knowledge acquisition, Information distribution, Information interpretation, Organizational memory, Unlearning, Organizational routines	12	01
3. Knowledge Management Tools & Change Management Organizing knowledge tools, Capturing knowledge tools Evaluating knowledge sharing knowledge, Storing and presenting knowledge, The nature of change, Personal response to change, welcome and resistance, Leadership and, Change management strategies, Gaining commitment for change, Reward and recognition. Cultural change management, Politics of change	12	01
4. Knowledge Management Culture Understanding of organizational culture and climate Norms, artifacts and symbols, Value, beliefs, attitudes and assumption, Typologies of organizational culture, Measuring organizational cultural creating knowledge –sharing cultural stickiness.	12	01
	4	04

Books Recommended

Sr.No.	Author	Title	Publisher
01	Elias Award and Hassan Gazai	Knowledge Management	Pearson
02	Arpita Gopal and Chandranii Singh	E-world Emerging Education Pvt. Ltd.	
03	Amrit Tiwan	Knowledge Management Toolkit	Pearson Education Pvt.Ltd.
04	Bukowitz W R Williams R.I.	Knowledge Management Field Work	London Pearson Education

05	Egaallo C F	Building the Knowledge Management Network	Wiley Dream tech India Ltd
06	Pettigrew A , Whipp R	Change Management for Competitive Success	Infinity Books

M.Com. Part I Semester II
Advanced Banking & Finance Special
Paper III
Subject Title -: Banking Law & Practices
Course Code -: 215

1. Introduction to Prevention of Money Laundering Act, 2002 -: 12
Provisions relating to: Preliminary (Section 1 and 2) Offence of money laundering (Section 3 and 4) Attachment, adjudication and confiscation (Section 5 and 11) Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16 and 24) The RBI guidelines, Money Laundering Act Post 2002
2. Banker customer relationship -: 12
Definition of a banker and a customer Banker customer relationship as debtor-creditor, agent-principal and trustee-beneficiary Features of the relationship Banker's duty of secrecy of customers' accounts: Credit Information Bureau of India limited Right of set off, Garnishee order, Law of limitation, Termination of relationship, Role of Banking Ombudsman Customer's service: Goiporia Committee Norms, Damodaran Committee Recommendations
3. Asset - Liability Management -: 12
Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management. Management of loan portfolio with special reference to Non Performing Assets (NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms) Strategic approach in reduction of nonperforming assets Management of investment Portfolio- Regulatory aspects, Overview of Basel I and II
4. Hi-tech banking and Mergers and Acquisition in banking sector -: 12
Role and uses of Technology up gradation- Impact of Technology on Banks-Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Banking sector of India - Consolidation of Banks.

TOTAL 48

List of Books and Journals

1. Tannan's 'Banking', Law and Practice in India Banking
2. P.N. Varshney, Banking: Law and Practice

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- 3. Justin Paul and Padmalatha Suresh: Management of Banking and Financial Services**
- 4. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking**
- 5. All journals published by Indian Institute of Banking and Finance**
- 6. Indian Banking Associations Bulletin**
- 7. RBI Bulletin**
- 8. Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Publisher India Ltd.**

M.Com. Part I Semester II
Advanced Banking & Finance Special
Paper IV
Subject Title -: Monetary Policy
Course Code -: 216

1. Money supply measures -: 10
Money supply measures of the Reserve Bank of India
Concept of High powered money
Recommendations of the Working Group on 'Money Supply : Analytics and methodology of compilation (Chairman : Dr. Y.V.Reddy), 1998
☐☐☐ **Money supply and price stability.**
 2. Monetary management 10
Objectives of monetary policy: Price stability, Generation of employment, Exchange Rate Stability, Balanced growth etc., conflict between objectives.
 3. A) Instruments of monetary policy -: 10
-Mechanism and effectiveness of following instruments.
 i) **Quantitative Instruments: Variations in Bank Rate, Open Market Operations and Variable Reserve Ratio**
 ii) **Qualitative Instruments: Margin Requirements, Credit Rationing, Moral Suasion, Direct Action, Publicity**
 B) **A review of monetary policy of the Reserve Bank of India in the last five Years - Recent policy changes announced by the R.B.I.**
 4. **Development and promotional role of the Reserve Bank of India in Financial Inclusion and its implications.** 10
 1. **R.B.I. and rural credit: priority sector advance, regional rural banks, development of Farm sector and non-farm sector.**
 2. **R.B.I. and industrial finance: establishment of institutional, lending policy for Commercial banks, coordination between term lending institutions, bridge loans, Rehabilitation of sick industrial units.**
 3. **R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to Promote Exports.**
- TOTAL 48**

Recommended books/ Journals

1. **Reserve Bank of India functions and working (latest edn.) R.B.I.**
 2. **Monetary Economics for India, Dr. Narendra Jadhav**
 3. **Central Banking for emerging market economies, A. Vasudevan**
 4. **Monetary and Financial Sector Reforms in India: A central banker's perspective, Dr. Y.V.Reddy**
 5. **Indian Economy: Essays on money and finance, Dr. C.Rangarajan.**
 6. **Reserve Bank of India Bulletin**
 7. **Annual Report on Trend and Progress of Banking in India**
- University of Pune, M.Com. [Semester II]**

M.Com. Part I Semester II
Advanced Marketing Special Paper
III

Subject Title :- Customer Relationship Management & Retailing

Course Code :- 217

Objectives : To impart knowledge regarding customer relationship management, & retailing techniques, process and tools and develop an understanding of the CRM & retailing functions techniques and strategies

Unit No.	Name of Topic	Periods
1	CRM An Introduction: Evolution of Relationship as a Marketing tool, Emergence of CRM Practice/ Factors responsible for the growth of CRM . CRM Cycle, Importance of CRM	08
2.	Emerging CRM Customer Retention Management, Reasons for Customer Switching and Strategies for Retention Customer Recall Management, Customer Recall Strategies CRM a Cost benefit analysis. CRM Benefit, CRM Cost and CRM Value	08
3	CRM and I.T eCRM an I.T Tool, e CRM in Business, Features of e- CRM Technologies of E CRM Important CRM Softwares—Oracle, Clarify, People Soft and MySap CRM. Applications of e CRM	08
4.	Latest Development in CRM : Changing Roles of CRM , Customer Experience Management, Customer Profitability, Customer Classification based on Profitability, Customer Profitability as a strategic Management Tool, Customer Profitability and company Value, Customer Experience Management and Customer Profitability Management, Customer Lifetime Value	08
5	CRM Implementation Issues Challenges of CRM Implementation, Essentials of CRM Principle, Customer Satisfaction, Importance of Customer Satisfaction, Customer Expectation, Customer Perception	08
6	People factor in CRM— Customer Centric Organisational Structure Employee Organisation Relationship Employee Customer Orientation	08
	Total	48
Books Recommended		

- 1. Strategic Marketing Management - David Aaker**
- 2. Customer Relationship Management – Jaddish Seth, Parvaityar, Shainesh**
- 3. Handbook of Relationship Marketing – Jagdish Sheth, Atul Parvatiyar**
- 4. Leading Through Relationship Marketing – Richard Batterley**
- 5. Relationship Marketing – S. Shajahan**
- 6. Customer Relationship Management – Jagdish Seth., Atul Parvatiyar, G. Shainesh**
- 7. Retail Management – Gibson Vedamani**
- 8. Channel Management & Retail Marketing – Meenal Dhotre**
- 9. Retail Marketing Management – David Gilbert**
- 10. Retailing Management – Swapna Pradhan**
- 11. Retail Management – Ron Hasty & James Rear don**
- 12. Retail Marketing Management – Swapna Pradhan**

M.Com. Part I Semester II
Advanced Marketing Special Paper
IV.

Subject Title -: Services Marketing

Course Code -: 218

Objective :

To impart knowledge regarding services marketing, process and tools and develop understanding of the services marketing functions techniques and strategies

Unit No.	Name of Topic	Periods
1	Introduction: Definition and character of Services. Origin of Services Marketing. Types of Services./ Classification of Services. Difference between goods and services . Reasons for growth of Service Sector	08
2	Understanding Customer Needs related to services, , The Purchase Process for Services , The Service Offering , How Customers Evaluate Service Performances Understanding Customer Behaviour at Different Points in the Service Experience , Customer Expectations in Services Customer Perceptions in Services	08
3	Product Mix and Services Marketing , Price Mix and Services Marketing . Physical Distribution/ Place Mix and Services Marketing.	08
4	Physical Evidence and Services Marketing , People and Services Marketing , Process and Services Marketing. Use of Marketing by service firms, Problems and Strategies in Services Marketing, The Financial and Economic Impact of Service	08
5	Organising for Service Leadership -- Service Leadership , Inter functional Conflict , Ensuring that Service Encounters are Customer-Oriented Listening to Customers through Research	08
6	CRM and Services CRM practices in Indian Service Businesses: Banking and Finance: recent customer service initiatives in the Banking Industry, Customer involvement in Banking, Customer centric communication in banks. Hospitality Industry: Customer Centric initiatives by Hotels , Customer Issues in hospitality industry, Aviation Industry: Customer Service initiatives by aviation sector	08
Total		48

Books Recommended
<ol style="list-style-type: none"> 1. Services Marketing - Zeithaml & Bitner 2. Services Marketing: Integrating Customer Focus Across the Firm – Valarie A. Zeithaml 3. Services Marketing - Christopher Lovelock 4. Service Marketing - Rampal & Gupta 5. Essence of Services Marketing - Ardian Payne 6. Services Marketing - S.M.Jha 7. Services Marketing - Helen Woodruffe

M.Com. (For University Department Only)

Introduction

The M.Com (Semester pattern with Credit System) degree Programme of Department of Commerce & Research Center, University of Pune shall be building on expansion of undergraduate studies on one hand and the other, focusing on modern practices and Strategies followed in Commerce System, resulting into a 'Commercial Professional'; who is able to operate in any role in commerce and business worldwide. This in turn contributes to the advancement of professionalism in trade, commerce and industry. However the specific objectives of the Programme are:

- (a) To acquaint and equip students with the knowledge and understanding of emerging commercial, business practices and professions in India and abroad.
- (b) To help students to acquire advanced knowledge in selected subjects and areas in Commerce and trade.
- (c) To facilitate the students to learn to seek application of knowledge and be able to challenge the knowledge so acquired in practice.

Eligibility and admission

A student who has passed Bachelor's degree from recognized University i.e. B.Com/BBA/BBM/BCA/BA in Commerce or Business Administration or Computer Application or Foreign trade or Economics with minimum 50% marks (45% in case of Reserved Category) shall be held eligible for admission to M.Com degree. The admission will be based on performance in the Entrance Test, consisting of objective type questions in (a) General Commercial Knowledge

(b) English (c) Analytical ability (d) Test of Reasoning, to be conducted by the University Department.

Duration and Structure of Programme

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters. (At each Part there will be 12 courses of 48 credits (1200 marks). The M.Com degree examination Part I & II in aggregate shall be of 96 credits (2400 marks). The Contents of the courses will be subject to change after every 4

M.Com. (For University Department Only)

years.)

Classification of successful candidates:

Candidates who secured not less than 60% of aggregate marks (Internal Assessment

+University Examination) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (Internal Assessment

+University Examination) shall be deemed to have passed the examination in first class with distinction.

A student who passess in all the courses will be declared to have passed the M.Com. degree with the following honours.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class
CGPA in (8.00, 10.00)	- First Class with Distinction

Scheme of Credits:

Sixty (60) hours of teaching will lead to four credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit each. Each semester shall offer 24 credits or more.

Grade Points Scheme:

The term grading system indicates a 10 – points scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

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The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0

[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION , grade in INTERNAL ASSESSMENT , grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPA or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA if CGPA /SGPA is in [4.00, 6.00]} \\ 05 \times \text{CGPA} + 30 \text{ if CGPA /SGPA is in [6.00, 9.00]} \\ 25 \times \text{CGPA} - 150 \text{ if CGPA /SGPA is in [9.00, 10.00]} \end{cases}$$

The above formula computes to the following table:

Range in % of Marks	Range of CGRADE POINT AVERAGE	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	First Class
[60.0, 64.9]	[6.00, 6.99]	B+	
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00, 5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Thus the percentage of Marks can be obtained by using the following table:

CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks	CGRADE POINT AVERAGE	% of Marks
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

THE LIST OF COURSES

SEMESTER I		SEMESTER II	
Subject Code	Name of the subject	Subject Code	Name of the subject
1.1	Contemporary issues in Indian Economics	2.1	Developmental economics and Business Environment
1.2	Statistical Methods	2.2	Business Finance
1.3	Organizational change and Development	2.3	Business Analytics and Measurement tools
1.4	Cost and Management Accounting	2.4	Business Strategy
1.5	Quantitative Techniques for decision making.	2.5	Business and professional skills for Excellence
1.6	Business Entrepreneurship	2.6	Research Methodology
SEMESTER III		SEMESTER IV	
Subject Code	Name of the subject	Subject Code	Name of the subject
3.1	E-Commerce	4.1	Institutional Framework of Commerce
3.2	Corporate Governance and social responsibility	4.2	Management Information System and Communication System
3.3	Regulatory Framework in Commerce	4.3	International Business
Specialization: Corporate Accounting and Financial Management (CA) Code 3.4 (CA 1) Advanced Financial Accounting 3.5 (CA 2) Corporate Financial Reporting 3.6 (CA 3) Financial planning and control OR Business practices and operations (BP) 3.4 (BP 1) Modern Retailing operations 3.5 (BP 2) Logistics & supply chain Management 3.6 (BP 3) Service Business operations OR Banking and Finance (BF) 3.4 (BF 1) Indian Financial System 3.5 (BF 2) Monetary and Fiscal Policies 3.6 (BF 3) Operational Banking		Specialization: Corporate Accounting and Financial Management (CA) Code 4.4 (CA 4) New Trends in Accounting 4.5 (CA 5) International Financial Reporting Standards 4.6 (CA 6) Financial risk management /Project Work OR Business practices and operations (BP) 4.4 (BP 4) Marketing Research 4.5 (BP 5) Customer Relationship Management 4.6 (BP 6) Agribusiness practices /Project work OR Banking and Finance (BF) 4.4 (BF 4) Banking Technology and data Communication Services 4.5 (BF 5) Micro Finance 4.6 (BF 6) Financial Services/Project	

Project Work: A student will be allowed to appear for Semester IV examination only after the satisfactory completion of Project work followed
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by submission of Project Report as per norms

laid down by the Department. The project work is optional paper. It can be taken in lieu of paper- 6 of Semester-IV. The Project will be based (a) On the problem analysis & solution or actual work related to some establishment, firm or organization or (b) Acquisition of in-depth knowledge of any trade, industry, through visits, field activity, collection of data and information etc. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide. The objective of the project work is to enable by the student to gain knowledge through exposure to Commercial activities and practices.

Teaching Learning System

There will be a “teaching-learning system” drafted for each course, containing ‘Road Map’ as given below indicating where the subject fits into overall Programme:

- (1) Objectives –To prepare student for various courses in subjects like Statistics, Accountancy, English, and Computer application.**
- (2) Syllabus –Each subject unit wise contents and learning outcomes of each subject has to be achieved at the end of each unit**
- (3) Guidance –Guidance is provided for on study techniques and Weightage for each unit is provided.**
- (4) Reading and study resources: - following are the various reading and study resource materials: Core reading, Additional reading, website resource list, research organizations, professional bodies, Govt. and Non Govt. associations, firms and Broadcasting organizations (TV. Radio etc.)**
- (5) A prescribed list - Of study assignments, tutorial tests and seminars. to be completed by the student. The medium of instruction, examination and project report evaluation will be in English.**

Scheme of examination and evaluation:

The evaluation of students in each course shall consist of (a) Internal Examination that will be continuous; in the form of study assignments, Class Tests and Seminar carrying 50 marks and (b) External evaluation Semester – end examination consisting of written paper of 2 hour’s duration carrying 50

M.Com. (For University Department Only)

marks each. For course no. C.M. 3.2-Project Report evaluation will be of 50 marks for Viva-voce based on Project Report and 50 marks for written evaluation of Project Report work. The total marks obtained in each course by the student will be converted into Grade points and Credits. Each course will carry 4 credits. The Grades will be determined on the basis of credits earned by the students. The rules as regards Examination, transfer of credits, declaration of result, award of class, ATKT etc will be the same as followed by the University Departments in Social Sciences and Humanities. They are as under:-

1. There will be no separate Passing head for internal & external examination. The marks of internal examination & marks of external examination shall have a 50:50 pattern.
2. A Student shall have to score 40% marks out of 100 together in internal & external examinations taken together.
3. A Student who fails to get 40 marks out of 100 shall be allowed to improve his marks in the concerned subject by appearing for backlog Examination.

Admission to specific/additional course

A student who has completed M.Com Part I or M.Com (Semester pattern with Credit System) degree course of the University of Pune may be allowed seek admission to any one additional elective courses taught in the Department. The student so admitted shall be required to pay fees prescribed. He will have to undergo the system of teaching learning and examination. He will be issued only Statement of marks after satisfactory completion of the courses. A student registered for any of the Master's degree Programme in any discipline in the University will also be allowed to complete 2 additional courses of M.Com either Elective or Compulsory in the Department by keeping separate term for the same. In that case he/she shall be entitled to get additional Certificate from the Department, against the payment of proportionate amount of Tuition and Examination fees. The Tuition and Other fees shall be prescribed by the University as per norms laid down for P.G. Courses. The M.Com. (Semester Pattern with Credit System) will be introduced as follows – M.Com. Part I w.e.f. year 2008-09 and M.Com Part II w.e.f. year 2009-10.

**Dr. Sanjay Kaptan
Head**

LIST OF LEARNING ACTIVITIES AND ALLOCATION OF PERIODS
Semester - I

M.Com I

Subject code: 1.1: Contemporary issues in Indian Economics

Objectives	To have clear and in-depth understanding of various Environmental factors affecting Business in India.	
Unit No.	Topics	Instructional Hours
1	Indian economy: Overview of Indian economy, Major problems of Indian economy, Public, Private and Mixed Economy. Indian planning and its implementation. Public sector in the Indian economy: Role of public sector in the Indian economy, performance of the public sector and problems of the public sectors enterprises. Privatization of public sector enterprises, Private sector in the Indian economy: Role of the private sector, private sector in the post liberalization phase	12
2	Study of Indian Demography: Meaning of Population Explosion, India's Population: Size and Growth Trends, Causes of the Rapid Growth of Population, Some Demographic Issues: The Sex Compositions of Population in India: Age composition of Population and its Demographic Dividend.	12
3	Perspectives on Indian Agriculture: Role of Agriculture in Indian Economy, nature of India's Agriculture, Cropping pattern in India, policies for Agriculture and Rural Development: Trends in agricultural production and productivity. Green Revolution and its impacts, sources of agricultural finance and their relative importance, Agricultural Marketing in India, Government Measures to improve the system of Agricultural marketing	12
4	Industrial scenario in India: Programmes of industrial development during the planning period, problems of industrial development in India, some major industries of India: Iron and steel, jute industry, textile industry, sugar industry, cement industry. Small-scale and cottage industries: Definition of small-scale industries sector and problems of small-scale and cottage industries. Industrial policy: liberalization trends, New industrial policy, 1991, appraisal of new industrial policy.	12

<p style="text-align: center;">Books Recommended</p>	<ol style="list-style-type: none"> 1. Indian economy – Rudar Datt and K.P.M Sundharam (S Chand, New Delhi 2. ndian Economy – S. K. Mishra and V. K. Puri(S Chand, New Delhi 26 Edition, 2008) 3. International economics – Curry Jeffrey Edmund (3rd Edition, Himalaya publishing house) 4. Business Environment – Francis Cherunilum (Himalaya publishing house) 5. Business environment – Aswathappa. (Himalaya) 6. Macro Economics – Dr. Abha Mittal, (Taxmann) 7. Business Environment – P. Chigandram (Taxmann) 8. Economic Environment of Business- B.Ghosh (Taxmann) 	
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Journals:

1. Yojana
2. Facts for you
3. Economic and political weekly
4. World of work
5. Vanijya

Website:

1. <http://www.econolib.org>
2. www.getfirefox.com
3. <http://carriers.getcapital.India.com>

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
6	Case Study	3
Total		12 hours

M.Com I**Subject code: 1.2: Statistical Methods**

Objectives	The objective of this course is to make the student learn the application of statistical tools and techniques for business analysis and research.	
Unit No.	Topics	Instructional Hours
1	Sampling and data collection: Sampling and non-sampling (probability and non probability) method, Sampling and non-sampling Errors.	12
2	Parametric and Non parametric tests and association of attributes: Chi-square, Test and Goodness of Fit, Meaning of Degree of Freedom, application of Chi Square test, T-Test, F-Test and Innova.	12
3	Association of attributes: Meaning, Difference Between Correlation and Association, Class Frequency, Order of Classes and class frequencies, Ultimate class frequencies, Yule's Co-efficient of Association, Consistency of Data.	12
4	Analysis of time series: Utility of time series analysis, components of time series, preliminary, adjustments before analysis of time series, methods of measuring trend with merits and limitations, selecting the type of trend with merits and limitations, methods of measuring seasonal variations with merits and limitations. Least square to fit straight-line trend, moving average method.	12
Books Recommended	Reference Books: <ol style="list-style-type: none"> 1. Statistics for business and economics: by Hood R.P (Publisher: Mac million, New Delhi) 2. Statistics for management: by Levin Richard I and David S. Rubin (Publisher –Prentice Hall, Delhi) 3. Fundamentals of statistics: by S. G. Gupta. (6th Edition, Himalaya publishing house) 4. Statistics: theory, methods and application: by D. C. Sancheti, V. K. Kapoor(Publisher – S Chand) 5. Statistical methods: by S. C. Gupta & V. K. Kapoor. (Applied Statistics by Bowley.) 6. Statistics for Management – T. N. Shrivastav (Tata McGraw hill company, New Delhi) 7. Comprehensive Statistical Method – P. N. Arora, Sumeet Arora, S. Arora (S. Chand & company Ltd, New Delhi) 	

Journals:

- 1. Calcutta Statistical Association Bulletin**
- 2. Statistical Methods and Application**
- 3. Journal of applied quantitative methods**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com I

Subject Code: 1.3: Organizational Change and Development

Objectives	To familiarize the students with basic organizational process to bring about organizational effectiveness and change.	
Unit No.	Topics	Instructional Hours
1	Organization and Organizational Structure: Meaning and concept of an organization; Nature of an organization; Principles of organization; Organizational structure; Necessity of organizational structure; factors affecting the organizational structure; benefits of an organizational structure; significance of organization structure.	12
2	Managing Change in Organizational Development: Meaning and concept, causes of change; Types of change; objectives of change; Resistance to change; Reasons for resistance to change, overcoming resistance to change; suggestion for overcoming resistance to change; Kinds of organizational change. Management of change; stages for effective change management; alternative change management approaches; change and self development.	12
3	Culture and Climate of Organization: Introduction; characteristics of organizational cultures; guidelines for change culture; dimensions of culture; Nature of culture; consequences of organizational cultures; types of organizational culture. Creating and maintaining a culture; developing organizational culture; changing organizational culture.	12
4	Organizational Effectiveness: Factors affecting organizational effectiveness; Model of organizational effectiveness; perspectives of effectiveness; participation and effectiveness; style and effectiveness; Factors causing ineffectiveness through adaptive-coping cycle; Management effectiveness versus leadership effectiveness.	12
Books Recommended	<ol style="list-style-type: none"> 1. Modern organization development and change, Principles and practices-J.N. Jain and P.P. Singh 2. Human Resource Management by Robbins(Jaico Publishing house, Mumbai) 3. Human Resource Management – P. Subbha Rao(Himalaya Publishing house) 4. Human Resource Management and Personal Management – Aswathappa (Tata MaGraw Hill, New Delhi) 5. Organizational Behavior: A new look- Niraj Kumar, (Himalya Publishing) 6. Change Management – Murthy, C. S. V. (Himalaya publishing) 	

Journals:

1. World of work
2. Business perspectives
3. I.S.T.D. Journal

Website:

1. <http://www.sun.com/executive/reading>
2. <http://curious.cat.com/management>

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	2
5	Game/ Role plays /Competitions	2
6	Case Study/Application oriented problem solving	2
Total		12 hours

M.Com I

Subject Code 1.4: Cost and Management Accounting

Objectives	The objective of this course is to enable students to understand cost and management accounting tools and techniques used in modern business.	
Unit No.	Topics	Instructional Hours
1	Introduction to cost and management accounting: Management accounting as an area of accounting, Management accounting and managerial decisions, management accountant's position, role and responsibilities. Management Accounting and Financial Accounting; Cost accounting and decision making.	8
2	Analyzing financial statements: Concept of Financial Analysis, meaning, needs and importance. Funds flow statement. Cash flow statement	12
3	Standard Costing: Standard costing as a control technique, method of cost control, objects of standard costing method. Analysis of variance: Meaning, importance, kinds of variances and their uses: material, Labour, overhead	12
4	Marginal Costing: Concept of marginal costing, cost – volume – profit – analysis, break even analysis, assumptions and practical applications of breakeven analysis. Budgeting: Definitions of budget, essential of budgeting, types of budget, functional, master etc. fixed and flexible budget, problems on cash budget and flexible budget.	16
Books Recommended	<ol style="list-style-type: none"> 1. Principles & concepts of Cost Management System- Dr. Manmohan Prasad. 2. Management Accounting: By Anthony, Robert (Publisher – Tarapore – Wala, Mumbai) 3. Introduction to Management Accounting: By Homgram, C.T. Gary, I. Sunderm and William O. Stration. (Publisher – Prentice Hall, Delhi) 4. Cost Accounting: A Managerial Emphasis: by Homgran, Charles T. George Foster and Shrikant M. Dallar (Publisher – Prentice Hall Delhi) 5. Management Accounting, By Pandey I. M. (Publisher – Vikas Publication, Delhi) 6. Management Accounting by Pillai. R.S.N. Bhagwati (S. Chand & company Pvt. Ltd., New Delhi) 	

Journals:

1. Taxman Journal of costing and management
2. British accounting review
3. International Journal of accounting
4. Management accounting

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.org
3. www.hbr.org
4. www.mb2000.com

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com I

Subject Code 1.5: Quantitative Techniques for Decision making

Objectives	The objective of this course is to enable students to understand the various quantitative tools and techniques used in modern business.	
Unit No.	Topics	Instructional Hours
1	Quantitative Techniques:- Statistical Decision Theory, Meaning of Statistical Decision Theory, Components of a Problem, Three Types of Problem in Decision Making Under, Different Environment, Methods Used for Decision-Making with Uncertainty, Expected Regret, Expected Value of Perfect Information, Solved Problems, Decision Tree:- Meaning of Decision Tree, Steps Involved in Drawing a Decision Tree, Roll-back Technique, Solved Problem,	12
2	Critical Path Method (CPM)- Drawing Network :- Meaning of CPM, Usefulness of CPM, Assumptions of CPM/Pert, Activity (or Task or Job), Event (or Node or Connector), Network (or Arrow Diagram), Working Methodology of Critical Path Analysis, Conventions Followed in Drawing Networks, Dummy Activity/Arrow, Can a Critical Path Change During the Course of a Period?	12
3	Theory Of Games: - Meaning of the Term Game Illustration of a Games Illustration of a simple Game in Tabular Form; Standard Convention in Game Theory; Types of Games; Value of a Game; The Saddle Point; Game Problems of Mixed Strategy; Alternative Method (or Short-cut Method); for Determining the Value of the Game. Zero-Sum Game, Limitations of the Theory of the Games Conclusion.	12
4	Simulation:- Meaning of Simulation, Steps in the Simulation Process, Application of Simulation to the Problem of Financial Planning, Advantages of Simulation, Disadvantages of Taking a Simulation Approach, Steps in the Hertz Simulation Model, Monte Carlo Simulation Meaning of Pseudo-random Numbers, Computer Simulation Solved Problems	12
Books Recommended	Quantitative Techniques for Decision Making-Anand Sarma-Himalaya Publishing house Quantitative Techniques-C.R.Kothari-Vikas P.H. Pvt Ltd Quantitative Techniques-C.Satyadevi-S.Chand & Company Ltd Quantitative Techniques in Management-N.D.Vohra-Tata McGraw Hills Publishing Co Ltd Quantitative Techniques for Managerial decision-J.K.Sharma-Macmillan	

Journals:

1. Journal of Finance and Quantitative Analysis
2. Calcutta Statistical Association Bulletin
3. Statistical Methods and Application
4. Journal of applied quantitative methods

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.org
3. www.hbr.org
4. www.mb2000.com

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com I
Subject Code 1.6: Business Entrepreneurship

Objectives	To provide insights as to cultivate entrepreneurial skills To promote awareness about entrepreneurial traits and abilities.	
Unit No.	Topics	Instructional Hours
1	Entrepreneurship: Introduction, definition, AnEvolving Concept, reason for growth of Entrepreneurship firm, The Evolution of Entrepreneurship Approaches to Entrepreneurship Process approaches, why start a business Entrepreneurial characteristics and skills, types of Entrepreneurs, Entrepreneurial failures.	12
2	The Psychology of Entrepreneurial Process: The Entrepreneurial process, identify and evaluate the opportunity, develop a business plan, determine the resources Required, manage the enterprise, managing versus Entrepreneurial decision making, strategic orientation, commitment to opportunity, commitment of resources, control of resource management structure, causes for interest in entrepreneurship, corporate versus entrepreneurial culture, climate for entrepreneurships.	12
3	Growth of a business idea and understanding the entrepreneurship perspective in Individuals: New business idea pre-selection process, sources of business ideas, preliminary research, business research, business idea evaluation. Developing Creativity and understanding innovation: Innovation and the entrepreneur	12
4	Growth and development of entrepreneurial ventures: Organizing and management – Financing small business, working capital Management, purchasing and inventory management, production and operation management, issues in small operation management. Women Entrepreneurship ,Problem of Women Entrepreneurship in India, Efforts to increase Women Entrepreneurship in India, Programs and schemes for Women Entrepreneurship, Training and motivation of Women Entrepreneurship Social Entrepreneurship Meaning of Social Entrepreneurship, Role of Social Entrepreneurship, understanding of Social Entrepreneurship	12
Books Recommended	1) Entrepreneurship, motivation, performance reward-Anand Saxena-Deep and Deep Publication Pvt Ltd 2) Entrepreneurship-Rajeev Roy-OxfordUniversity Press 3) Entrepreneurship-Robert D Hisrich, Michael P peters and Dean A Sheperd-Tata McGraw hills publishing Co Ltd 4) Entrepreneurship in action-Mary Coulter-PHI learning Pvt Ltd	

Journals:

1. Entrepreneurs Digest

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif.org
3. www.hbr.org
4. www.mb2000.com

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
5	Case Study	3
Total		12 hours

Semester - II

M.Com I

Subject Code 2.1: Developmental Economics and Business Environment

Objectives	1. To know about the various dimension of economic environment. 2. To study different facets of business environment and its impact on business practices.	
Unit No.	Topics	Instructional Hours
1	Meaning and Nature of Economic and Human Development : What is economic development?, Growth and Development: A contrast in Concepts, Measuring Economic Development, The Development Gap, Convergence of Development levels. Human Development: Concept, need, features, Essential components of Human Development, Human Development index, HDI ranking versus income ranking, Gender empowerment measure, Human poverty index, Links between economic growth and Human Development	12
2	Market system:-Functions and shortcomings. Market economy- order and chaos, Functions of the Market, Case against the Market Regulated system, The market mechanism and development. State and Economic Development: Role of state in economic development, Agenda for economic reform-plea for less state intervention, Role of state- Need for a balanced view	12
3	Environment and Development: Environmental protection and sustainable Development, Environmental Degradation, Externalities, environmental degradation and market failures, The global concerns. Globalization and New international Economic order under WTO: The meaning of globalization, Globalization trends, Factors influencing globalization, New international economic order under WTO, WTO and Developing countries	12
4	Evolution of Economic planning in India: Rationale, Features and objectives: Meaning of economic planning, The rationale of planning, Important features of Indian plans, Objectives of economic planning, Evaluation of the objectives of economic planning. The strategy of the Development plans in India: Development strategy in the earlier phase, The second five year plan model, Agricultural development- Led Growth strategy, The new Development strategy, Resource allocation-investment pattern in Indian plans:, Investment pattern in plans, Sectoral allocation of resources in plans- an overall view	12
Books Recommended	1) Planned Economic Development-M.M.Sury & Vibha Mathur-New century Publication, New Delhi, India 2) Economics of development and planning-S.K.Misra& V.K.Puri-Himalaya Publishing house 3) Economic environment of business-	

	H.L.Ahuja-S.Chand 4) Business Enviornment-Viva books 5) Business environment-FrancisCherunilam-Himalya Publishing House 6) International Business environment-Francis Cherunilam-Himalaya Publishing House.	
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Journals

1. Economic Affairs
2. Economic Development in India
3. Economic Growth & Social Change
4. Indian Economic Journal

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
5	Case Study	3
Total		12 hours

**M.Com I
Semester II
CM-2.2 Business Finance**

Objectives	1. To help student to understand the various issues involved in handling finance function in business.	
Unit No.	Topics	Instructional Hours
1	The Financial System: Functions of the Financial system, financial assets, financial markets, Financial market returns, and equilibrium in financial markets, financial intermediaries, regulatory infrastructure, growth and trends in the Indian financial system.	08
2	Long-Term Financing: Convertible debentures and warrants: Introduction, convertible debentures, convertible Zero-interest debentures, secure premium notes (SPN) with warrants. Asset-Based Financing: Lease, Hire purchase and project financing-lease financing, exhibit: Commonly used lease terminology, evaluating a financial lease, leveraged lease, hire purchase financing, and infrastructure project financing. Venture capital financing: The process of venture capital financing, methods of venture financing.	12
3	Capital budgeting: Meaning of capital budgeting, importance of capital budgeting, capital budgeting process, evaluation of investment proposals, pay-back period method, rate of return method, time adjusted method, merits of Net Present Value Method, internal Rate of Return Method, Profitability Index Number, capital Rationing. Time Value of Money: Time lines and Notation, future value of a single amount, present value of a single amount, future value of an annuity, present value of an annuity, present value of a perpetuity, intra-year compounding and discounting.	16
4	Working Capital Management: Estimation and financing. Inventory Management. Receivable Management. Cash Management, Dividend Policy/Bonus-Theory and Practice, management of retained earnings, surplus and reserves and funds.	12
Books Recommended	<ol style="list-style-type: none"> 1. Financial Management – Bose Chandra .D (PHI Learning Pvt. Ltd., New Delhi) 2. Financial Management – Khan & Jain(Tata Mc Graw hill publishing, New Delhi) 3. Financial Management – Prasanna Chandra (Tata Mc Graw hill publishing, New Delhi) 4. Financial Management - S. C. Pandey(Vikas Publication 9th Edition) 5. Financial Management –Maheshwari (Sultan Chand & Sons, New Delhi) 6. Financial Management –I.M. Pandey 	

Journals:

1. Journal of International financial management and accounting
2. Finance India
3. Indian Journal of Finance & Research

Website:

1. <http://www.investmart.core.uge.edu>
2. <http://www.core.gecapital,india>.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group discussion	3
5	Case Study	3
Total		12 hours

M.Com I

Subject 2.3: Business Analytics and Measurement Tools

Objectives	<ol style="list-style-type: none"> 1. To enhance knowledge and understanding of learners towards 'age of analytics as a way of activities necessary for success in a knowledge economy. 2. To help to identify and to create situation by students to use and to study application of analytics and measurement tools. 	
Unit No.	Topics	Instructional Hours
1	Conceptual understanding of terms: Business intelligence, Business Analytics, Managerial spread sheet analysis and modeling – History – Applications and Challenges in Business analytics – Marketing and Financial analytics.	12
2	Operations Research (<i>Quantitative Approach to Decision Making</i>): Overview of operations research, the history of Operations Research, Nature and significance of Operation research, features of operations research approach, operation research-some definition, scientific method in operation research, features in operations research solution, applications and scope of operation research.	12
3	Models and Modeling in Operations Research: Classification based on structures, classification based on purpose, classification based on Time Reference, Classification based on Degree of certainty, Classification based on Methods of solution. General Methods for solving operations research models: Analytical (or Deductive) Methods, Numerical (or Iterative) Method, Monte –Carlo Method. Advantages of Models. Basic operation research models, computer software for operation research.	12
4	Quality Control: Tools and methods – Quality Control Charts Flow, charting, check sheet – Cross Functional management cause and Effect diagram, Run chart, Gap analysis, Histogram, Scatter diagram – ISO: 9001 – 2000 monitoring requirements	12
Books Recommended	<ol style="list-style-type: none"> 1) J.K. Sharma, Quantitative Techniques for Managerial Decisions, MacMillan 2) Competing on Analytics: The new science of winning – Davenport Thomas H. Harvard Business School Press (2007) 3) Quality Management Data Mining David Olson, (Young Shi McGrew Hill –2005 3. Howard Gitlow, Alan Oppenheim (McGrew Hill – 2005) 4) Statistical Quality Control Eugene Grant (McGrew Hill – 2000) 5) Measuring Business Performance Economist (2006) 6) Introduction to Operation Research -Gillett (McGrew Hill 2007 (Manual) – 2003) 	

Journals:

- 1. The Indian Management Business week**
- 2. HB Review**
- 3. MIT Sloan Management Review**

Website:

- 1. [http: mhhe.com](http://mhhe.com)**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	4
2	Assignments	4
3	Class room tests	4
Total		12 hours

M.Com I

Subject Code 2.4: Business Strategies

Objectives	To enhance decision making abilities of students in situation of uncertainty in dynamic business environment	
Unit No.	Topics	Instructional Hours
1	Concept of strategy: Definition of strategy, objective goals, Approaches to strategic decision making, Mission and purpose, Functional levels strategies. Environmental analysis and diagnosis: concepts of environment and components of environment, environment scanning and appraisal, organizational appraisal, strategic advantage analysis and diagnosis, SWOT analysis	12
2	Formulation, choice, implementation and evaluation of strategies: Strategy analysis and alternatives: Stability strategies, strategies for Managing Change, expansion strategies. Competitive analysis, strategy selection and activation process: industry and competitive analysis, selection and activation of strategy and factor affecting strategic choice.	12
3	The Competitive environment: Introduction, forecast changes, estimates the impact of the changes. The remote environment: Political economic, socio-cultural, technological, legal and environmental. The industry environment, value chain, limitations of the Industry model. The business-unit environment, customer analysis, analyzing competitors. Multi-industry competition, network competition, network competition, corporate-level competition.	12
4	Managing innovation and the Dynamic scope of the firm: Introduction, innovation in the firm, organizing for the innovation, types of innovation. A framework for managing the dynamic: scope of a firm, means for changing scope. Managing the changing scope: internal development, technological innovation. A strategy for acquisition, merger, restructuring and reengineering of the barriers.	12
Books Recommended	<ol style="list-style-type: none"> 1) Strategic Management- Peter Fitzroy and James M. Herbert 2) Strategic Management- A. Nag 3) Johnson Exploring Corporate Strategies & Scholes, , (PHI, 6th Ed, 2003) 4) Bowman Cliff, Essence of Strategic Management, (PHI, 2003) 5) John Pearce, Strategic Management, (TMH) 6) Byars, Strategic Management (TMH) 	

Journals:

1. Management review
2. Paradigm
3. Smart Manager

Website:

1. <http://www.sun.com/executives/reading>
2. www.aif
3. www.hbr.org

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com I

Subject Code 2.5: Business and Professional skills for Excellence

Objectives	To help the students to acquire proper understanding of various professional skills required for excelling in Commercial world.	
Unit No.	Topics	Instructional Hours
1	The foundation of excellence: Strategy (customer, competitors and company) and culture (Commitment, competence and consistency). Using strategic thinking, the essence of strategic planning with strategic thinking. Culture awareness and culture building, assessing an organization's culture.	12
2	Necessary skills to achieve excellence: <i>Creative insight</i> – importance of insight in selecting the successful strategy, how to become an insightful executive. <i>Sensitivity</i> – importance of sensitivity initiating strong cultures, how to become a sensitive executive. <i>Vision</i> – importance of vision in uniting strategy and culture, how to become a visionary executive. <i>Versatility</i> – importance of versatility in converting threats into opportunities, how to become a versatile executive. <i>Focus</i> – importance of focus in exploiting the change, how to become a focused executive. <i>Patience</i> – importance of patience in lasting the excellence, how to become a patient executive.	12
3	Creating excellence: Start up – organizing strategy and culture. Growth – holding strategy and culture together and determining appropriate strategy. Crisis – holding altering strategy and culture. Evaluation – fine tuning strategy and culture i.e. carefully evolving strategy – culture alloy	12
4	Listening and speaking, meeting speeches and techniques of eliciting response, probing questions, recording and closing, observation, methods. Group discussion and interviews. Non-verbal expressions: body language, gestures, postures, facial expressions, and dress codes.	12
Books Recommended	<ol style="list-style-type: none"> 1) Basic Business Communication: Robert Ma Archer 2) Effective Business Communication: Murphy 3) Excellence in Business Communication: Thill 4) Business Communication: Pradhan & Thakur 5) Business Communication: Balsubramaniam M. 6) Handbook of case writing: Culliton & James W. 7) Creating excellence – Craig R. Hickman & Michael A. Silva – George, Allen & Unwin, (London Universal book stall, New Delhi) 8) Organizational Behavior – Stephen Robbins (PHI, New Delhi) 9) Managing Creativity for corporate excellence – P. N. Rastogi 10) The EQ Edge – Steven J. Stein and Howard E. Book 	

Journals:

1. Kaleidoscope
2. Paradigm
3. Indian Management

Website:

1. <http://www.bookwatch.com>
2. [www.aif.](http://www.aif.com)
3. www.hbr.org

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com I

Subject Code -2.6 Research Methodology

Objectives	1. To enable the students to acquire and enhance the knowledge of Research and also to provide insights as to how research is conducted.	
Unit No.	Topics	Instructional Hours
1	Research Conceptual Aspects: Meaning of Research, Objectives of Research, Motivation of Research, Significance of Research, Research Plan and Design, Types of Research, Research Process, Research Process, Criteria of Good Research, Problems Encountered while doing research.	12
2	Defining the Research Problem and Research Design What is a Research Problem? Selecting the Problem, Necessity of Defining the Problem, Technique Involved in Defining the Problem, Meaning of Research Design, Need for Research Design, Features of a Good Design, Different Research Design.	12
3	Methods of Data Collection : Collection of Primary Data, Observation Method, Interview Method, Collection of Data through Questionnaires, Data through Schedules, Other methods of data collection, Collection of Secondary Data, Selection of Appropriate Method of Data Collection, Case Study Method, Conclusion	12
4	Writing Research Report : Qualities of good report, Significance of Report Writing, Steps in Report Writing, Layout of the Research Report, Content of Report, Format-Orders & Cautions in writing a good research report	12
Books Recommended	<ol style="list-style-type: none"> 1. Research Methodology-Methods & Techniques-New Age International Publishers 2. Research Methodology- Pankaj Madan ,Vageesh Paliwal, Rahul Bhardwaj-Global Vision Publishing House, New-Delhi 3. Research Methodology-Tools and Techniques-B.L.Kothari-ABD Publishers,Jaipur, India 4. Research Methodology—Modern, Methods & New Techniques-M.N.Borse 	

Journals:

- 1. International Journal of social research methodology**
- 2. International journal of qualitative methods.**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Group Discussions	3
Total		12 hours

Semester – III

M.Com-II

Subject Code 3.1: E-Commerce

Objectives	<ol style="list-style-type: none"> 1. To develop understanding of Web-Based Commerce and to equip the students to assess e-commerce requirements of a business 2. To develop e-business plans and to interact with various IT professionals who may be developing e-commerce applications. 	
Unit No.	Topics	Instructional Hours
1	Introduction to Electronic Commerce: Meaning, nature and scope; business application of e-commerce; Global trading environment and adopting of e-commerce, evolution of World Wide Web. Future of Web.	12
2	Business Models of E-Commerce: B2B, B2C, B2G and other models of e-commerce; applications of e-commerce to supply chain management; product service digitization; remote servicing, procurement and online marketing and advertising; applications to customer Relationship management.	12
3	Business to consumer e-commerce applications: cataloging, order planning and order generation; cost estimation and pricing; order receipt and accounting; order selection and prioritization; order scheduling, fulfilling and delivery, order billing, post sales service.	12
4	Online marketing, web-based advertising : Concept, advantages; types of online advertisements; Search engine – as an advertising media, search engine optimization – concepts and techniques; e-mail marketing; social networking and marketing – promotion, opinion formulation Technology, Tools to conducting online research, web based surveys, data mining from social networking sites; uses in business; security issues in e-commerce- online frauds, privacy issues.	12
Books Recommended	<ol style="list-style-type: none"> 1. Bajaj, Kamlesh K and Bebjani Nag: E-Commerce – The cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi 2. Greenstein, Electronic Commerce, Tata McGraw Hill, New Delhi 3. Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd. New Delhi 4. Mansfield, Ron: The Compact Guide To Microsoft Office, BPB Publication, delhi 5. Norton, Peter: Introduction to Computer 4/E, Tata McGraw Hill (P) Ltd. NewDelhi 	

Journals:

1. International Journal of Electronic Commerce

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.2: Corporate Governance and Social Responsibility

Objectives	<ol style="list-style-type: none"> 1. To understand Socio-Economic Implications of various Corporate decisions on Business society 2. To examine the different issues related with Corporate policy formulation as they influences long term planning and profitability of business 	
Unit No.	Topics	Instructional Hours
1	Corporate Governance: An introduction – country and company Governance aspects – corporate citizenship; Corporate Governance in the Twenty First Century- values –stakeholders – Governance Mechanism Historical Perspectives; Code of Best Practices Monitoring Committees.	12
2	Role of CEO in Corporate Governance: Personal Action- politics – Action Politics in Firm – Time Management. ; Corporate Governance and the stakeholders – the business scene; Profit, Bottom line – corporate styles; corporate Governance – Leadership styles, essential components of leadership, understanding team work and leadership.	12
3	Corporate Social Responsibility: Arguments- For and Against; Strategy Planning a Corporate Social Responsibility; Corporate Philanthropy. Financial disclosure, Business Ethics and corporate governance: Corporate disclosure Practices; Transparency and Business ethics in corporate sector; Role of Audit committee in corporate governance.	12
4	Case of corruption, corporate scandals, Whistle Blowing, Insider trading- Concept and Rationale behind prohibition of insider trading. Administering & Reporting of Corporate Governance in India – SEBI Regulations – Model; Report on Corporate Governance in India.	12
Books Recommended	<ol style="list-style-type: none"> 1. Social responsibility of business enterprises: CR Sarka, New Century Publications, New Delhi 2. Social and Quantitative aspects of project management: NP. Agarwal, B.K. Mishra, RBSA publishers 3. Corporate social responsibility: Philip Kotler, Wiley India Pvt. Ltd. 4. Corporate Governance – Company Secretary of India, Taxman, New Delhi 5. Corporate Social Responsibility in India-Agarwal Sanjay K. Response book 2008 6. R.C.Shekhar; Ethical Choices in Business, Response books 7. ICFAI Centre for Management Research, Business Ethics & Corporate Governance 	

Journals:

- 1. Indian Journal of Corporate Governance.**
- 2. International Journal of Corporate Governance.**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II

Subject Code 3.3: Regulatory Framework in Commerce

Objectives	<p>1. To develop a right understanding of regulatory framework and it's functioning in India.</p> <p>2. To impart instructions as to how various regulatory institutions influences business functioning.</p>	
Unit No.	Topics	Instructional Hours
1	<p>Regulatory framework: Concept of regulation, importance, role and functions of Regulatory framework in economy, importance and need of regulatory Framework, principal regulatory bodies for different economic and financial functions.</p> <p>Regulatory bodies: IRDA: Genesis, role & functioning of IRDA, Policies & functioning to control insurance related activities. TRAI: The scope of activities powers, regulatory functions & guidelines issued by TRAI</p>	12
2	<p>Regulatory framework for corporate activities: CLB(Company Law Board), SEBI (Security Exchange Board of India) CBDT, EXIM bank, ECGC (Export Credit Guarantee Corporation of India), FEDAI (Foreign Exchange Dealers' Association of India)</p>	12
3	<p>Competition Act 2002: Competition Law – Objects and Definitions – Prohibitions of certain agreements – competition commission of India – Duties, Powers and Functions of commissions.</p> <p>Consumer protection Act: Objects – rights of consumers – nature and scope of remedies – appearance before consumer Dispute Redressal Forums.</p> <p>Intellectual Property Rights Related laws: Trademarks act 1999 – copy right act – geographical indication act</p>	12
4	<p>Foreign Exchange Management Act 1999: Objectives and definitions – Dealing in foreign Exchange – Holding of Foreign Exchange etc. – Current Account Transaction, Capital Account Transaction – Export of goods and services – realization and repatriation of foreign exchange – exemptions – authorized person – penalties and enforcement – compounding of offences – directorate of enforcement – contribution act.</p> <p>Prevention of money laundering: Concept and definitions – various transactions etc – obligation of banks and financial institutions – RBI guidelines on KYC</p> <p>Foreign contribution regulation act: Foreign contributions and hospitality – exemptions – powers of central Government – adjudication and appeal – offences and penalties.</p>	12
Books Recommended	<p>1. Ramaiaya A., Guide to Company Law, Wadhwa, Nagpur, 2009</p> <p>2. Shah, S.M., Lectures on company Law</p>	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Corporate Accounting and Financial Management (CA)

M.Com-II

Subject Code 3.4 (CA 1): Advanced Accounting

Objectives	1. To enhance knowledge and understanding of the students in the area of financial accounting and reporting at corporate level. 2. To equip them to gain competencies for exposure to corporate level accounts & finance function, so as to seek ever-expanding opportunities as financial professionals.	
Unit No.	Topics	Instructional Hours
1	Financial statement of Joint Stock Companies: balance sheet, profit & loss account, cash flow statement, business performance analysis.	08
2	Holding companies accounts, insolvency accounts, Government accounting: Principles of accounting, financial reporting for state government, local government, accounting for fiduciary activities - review and reporting of state and local Government – analysis of government financial performance, auditing, budgeting and costing for government services and non-profit entities: receipts and payment, income and expenditure account, foundations of legal and regulatory environment for non-profit organizations	14
3	International accounting: norms and standards interoperate acquisition and investment in other entities.	10
4	Industry specific accounting practices: extractive industries, banking and insurance, non-profit institutions, software & business process outsourcing (BPO), Hotels and restaurants, Valuation and accounting of intellectual property rights, commodity derivatives accounting, HR Accounting, E-Accounting, Agriculture Accounting.	16
Books Recommended	1) Wilson, Kattelus & Hay, Accounting for Government and Non-profit entities – Irvin McGraw Hill 2) Mohanty and Bijoyoni, “Financing grass roots Governments”, APH Publishers, 2001 3) Global data service of India Ltd. Financial Analysis of Indian Companies (selected case studies) Taxmann. 4) J.Lal Corporate Financial Reporting (Theory and Practice) Taxmann. 5) D.G.Sharma, Accounting Standards, Taxman	

Journals:

1. Journal of Accounting & Finance.
2. Risk Analysis-an International Journal.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.5(CA 2): Corporate Financial Reporting

Objectives	1. To develop right understanding as to different facets of corporate financial reporting. 2. To impart instructions as to various reporting practices and their impact on corporate finances.	
Unit No.	Topics	Instructional Hours
1	Financial reporting: An over view, Accounting and economic development: Concept, Objectives, Users, Qualitative characteristics	12
2	Recent trends in financial reporting: introduction to corporate reports, meaning, statutory requirements, components of financial reports, utility of corporate financial reports. Mandatory components analysis. Voluntary components analysis	12
3	Specific accounting standards for financial reporting: AS 1 Disclosure of accounting policies, AS10 Accounting for Fixed Assets, AS 18 Related party disclosure, AS 20 Earnings per share, Events accruing after the balance sheet date. Presentation and additional disclosures: Events after the balance sheet date; earnings per share; interim financial reporting, effects of changes in foreign exchange rate, operating segments.	12
4	Segment reporting: Nature, benefits, bases, merits and de-merits, disclosure. International financial reporting standards: the structure of the international accounting standards board (IASB); The standards setting process, the role of the international financial reporting interpretations committee, progress towards international harmonization, the IASB “Framework for the preparation and presentation of financial statements” first time adoption of international financial reporting standards.	12
Books Recommended	1) T.P. Ghosh, ‘Accounting Standards and Corporate accounting practices’ – Taxman Allied Service Pvt. Ltd. 2) Anil Chaudhary, ‘Fundamentals of Accounting and Financial Analysis,’ Pearson Education 3) P. Premchand Balu and M. Madan Mohan, ‘Financial accounting and analysis’ Himalaya Publishing Stores. 4) Prof, Jawaharlal, Corporate Financial Reporting, Taxmanns’ Publication.	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.6(CA 3): Financial Planning and Control

Objectives	<ol style="list-style-type: none"> 1. To develop right aptitude towards financial planning and control of different business agencies. 2. To help the students to apply different techniques of financial planning in different situations. 	
Unit No.	Topics	Instructional Hours
1	Financial planning: concept and goals, long term planning and control, short term financial planning, cash and liquidity management, credit and inventory management, working capital management.	12
2	Cost management, activity based costing, cost planning, cost control, cost reduction, Process costing, operating costing, contract costing.	12
3	Cost of capital, operating, financial and combined leverage, and hybrid financing instruments.	12
4	Financial analysis, mechanism and models, cash flow, return on investment, prospective analysis, credit analysis, equity analysis and valuation.	12
Books Recommended	<ol style="list-style-type: none"> 1. J.Lal Corporate Financial Reporting (Theory and Practice) Taxmann. 2. D.G.Sharma , Accounting Standards, Taxmann. 3. Dr. Shehgal, Advanced Accounting, Financial Accounting (Taxmann). 4. John Larsen, Modern Advanced Accounting, International Edition, Tata McGraw Hill. 5. David Guenther, Financial Reporting and Analysis, Tata McGraw Hill. 6. William Pasewark, Understanding Corporate Annual Reports, Tata McGraw Hill. 7. Financial Management, John Wild, Tata McGraw Hill. 	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Group Discussion	3
5	Case Study Analysis	3

SPECIALIZATION: Business Practices and Operations (BP)

M.Com-II

Subject Code 3.4(BP 1): Modern Retailing Operations

Objectives	<ol style="list-style-type: none"> 1. To enable students to gain advanced knowledge of business practices and operations in emerging sectors viz. retailing, logistics, services and agribusiness 2. To have better insight and understanding of career opportunities available as commercial professionals in these core sectors. 	
Unit No.	Topics	Instructional Hours
1	Retailing: Concept, characteristics, importance and functions, theories of retailing, retailing in India. Strategic planning in retailing; planning for global retailing.	12
2	Retailing formats: classifying retail intuitions according to ownership, store based and non-store based retail organizations. Planning location of retail institution, trading area analysis, deciding the most desirable type of location, choice of general location, choosing and evaluating a particular site.	12
3	Store operations management blueprinting operations, deciding stores layout, store design and displays, energy management, loss prevention and security issues. Financial management in retailing: sources offinance, FDI in retail, analysis of financial and operational performance, retail audit.	12
4	Communicating with the retail customer, retail promotion mix, advertising sales promotion, publicity, retail selling process, retail database. Globalization and changing retail formats, virtual store, e-retaining international retailing, opportunities, market entry formulas, new customized formats (customized stores, portable stores, merchandise depots, retail theatre, service mails, customer- made stores, interactive Kiosk 'shopping arcades')	12
Books Recommended	<ol style="list-style-type: none"> 1. Bowerzox Logistics Management, Tata McGraw Hill. 2. Operations NowByron Finch, Tata McGraw Hill. 3. Swapna Pradhan, Retailing Management, Text and cases, Tata McGraw Hill. 4. Mohanty Deshmukh, Supply Chain Management, Theories and Practices, Biztantra, New Delhi. 5. Ronald H. Ballov, Samir Shrivastav, Business Logistics, Supply Chain Management. 6. Pearson Education, Arif Shaikh, K.Fatima, Retail Management, Himalaya, Mumbai. 	

Journals:

- 1. The journal of business and retail management research**
- 2. International journal of retail & distribution**
- 3. Journal of retailing**
- 4. International journal of retail management and research**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.5(BP 2): Logistics & Supply Chain Management

Objectives	1. To develop insights as to different forms of logistics arrangement applied by different business houses. 2. To instruct about application of different logistics models, their utility and limitations.	
Unit No.	Topics	Instructional Hours
1	Logistics and supply Chain Management: Meaning of logistics management, importance of logistics management. Supply chain management: Concept and importance; SCM vs physical distribution approach, integrating inbound and outbound logistics. Customer focus in supply chain, supply chain and customer satisfaction; SCM and profitability.	12
2	Role of SCM in a firm, and economy: SCM and marketing mix, Cooperation functions of SCM. SCM – total cost concept; systems approach to SCM. Marketing channels- functions, types and role. Integrating marketing channels with marketing mix; marketing channels and retailing strategy.	12
3	Supply chain as value delivery system, vendor relationships, distribution channel design, and information flow in supply chain, inter-functional coordination, and inter-corporate cooperation. System elements of SCM; Transportation – considerations in selecting the right mode; multimodal transportation, documentation, warehousing – types, site selection and management, material handling, customer service – strategy and practices, order processing.	12
4	Models for supply chain businesses, demand forecasting, finances, capacity management, quality, Economic order. Transport management: transport strategy, transport decision, packaging, ware housing, distribution.	12
Books Recommended	1) Bowersox D.J & Closs D.J. 1996, Logistics Management, McGraw –Hill International Editors. 2) Glaskowsky NA, Business Logistics, Dryden Press, Ohio, U.S. 3) K. Shridhar Bhat.’ “Logistics and Supply Chain Management”, Himalaya Publishing House 4) Ronald H. Ballaou, ‘Business Logistics Management, 4th edition, prentice Hall International Editions.	

Journals

- 1. Supply Chain Management: An international journal**
- 2. Journal of supply Chain management**
- 3. Journal of operation and supply chain management**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.6(BP 3): Services Business Operations

Objectives	1. To provide specialized knowledge on marketing skills for service sector. 2. To expose students to marketing practices in service sector.	
Unit No.	Topics	Instructional Hours
1	Introduction to services: What are services? Why services marketing? Differences in goods versus services marketing, services marketing mix, nature and classification of services – characteristics of services and their marketing implications. the gaps model of service quality, services search versus experience versus credence properties; meaning and types of service expectations, factors that influence customer expectations of services, customer perceptions customer satisfaction, service quality and service encounters.	12
2	Marketing strategies for service firms: With special reference to information, communication, consultancy, advertising, professional services, after sales service, recruitment, training and tourism. Marketing of financial services: Nature, types, marketing of insurance, mutual fund, marketing for non-profit firms.	12
3	Service development and design: Relationship marketing, impact of service failure and recovery strategies, challenges of service design, stages in new service development, service blue printing, customer – defined services standards, physical evidence and the service scope.	12
4	Delivering and performing service: Employees' role in service delivery; customers' roles in service; delivery services through international and electronic channels. Managing demand and capacity.	12
Books Recommended	1. C. Bhattacharjee, Service Marketing, Concept, planning and implementation, Excel Books 2. S.M. Jha, Service Marketing, Himalaya Publishing House 3. S.L. Gupta, V.V. Ratna, Marketing of Services- Indian perspective, Wisdom Publications, Delhi 4. Mukesh Dhunna, Service Marketing – An Indian Perspective, Wisdom Publications, Delhi	

Journals:

1. Journal service marketing

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Banking and Finance

M.Com-II

Subject Code 3.4(BF 1): Indian Financial System

Objectives	<ol style="list-style-type: none"> 1. To create awareness as to the functioning of financial systems and its impact on financial environment in the country. 2. To expose students to the financial system presently functioning in the country. 	
Unit No.	Topics	Instructional Hours
1	Overview, structure and functions of financial system, the Indian currency system, banking system, recent development in Indian financial system	12
2	Evolution and progress of banking and financial institutions in India, development banking, social banking, reforms of banking system in India.	12
3	Money and capital markets in India, features of monetary reforms, markets, constituents of the Indian capital market, evolution and growth, new financial intermediaries, merchant banking, leasing and hire purchase companies, mutual funds.	12
4	Development Financial institutions, working of IFCI, SFCs, IDBI, SIDBI, EXIM Bank, NABARD, role of DFIs.	12
Books Recommended	<ol style="list-style-type: none"> 1. Principles and Practice of Banking, Indian Institute of Banking and Finance, Mumbai. 2. Financial Inclusion, Indian Institute of Banking and Finance, Mumbai. 3. Ruddar Dutt, K.P.M. Sundharam, Indian Economy, S.Chand & Co. 4. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA, IFC, ADB. 5. Gunnar Myrdal, Asian Drama. 6. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C.Gupta. 	

Journals:

- 1. The Indian Banker**
- 2. Journal on banking, financial service and insurance research**
- 3. Asian journal of research in banking and finance**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II

Subject Code 3.5(BF 2): Monetary & Fiscal policies and Financial Analysis

Objectives	<ol style="list-style-type: none"> 1. To offer adequate working knowledge about monetary and fiscal policies. 2. To promote awareness as to changes in the fiscal and monetary policies on economy and business. 	
Unit No.	Topics	Instructional Hours
1	Overview of Indian public finance system, revenues, expenditure, budgets, trends in taxation, finance commissions.	12
2	Aims and objects of Indian monetary & fiscal policies credit control measures – bank rate, CRR, SLR, credit authorization and credit monitoring, evaluation of monetary policies.	12
3	Banking insurance and pension regulations, restrictions and landing, retail banking, wholesale and international banking, ADR, GDR and participatory notes, universal banking.	12
4	Economic analysis: factors in domestic and international economy, economic forecasting and stock, inventory decision, types of economic forecasts. Industry analysis: industry classification schemes, classification by product and according to business cycle, key characteristics in industry analysis. Company analysis: sources of information for company analysis (Internal, External) Factors in company analysis, operating analysis)	12
Books Recommended	<ol style="list-style-type: none"> 1. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA, IFC, ADB. 2. Gunnar Myrdal, Asian Drama. 3. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C.Gupta. 4. I.M. Pandey, Financial Management, Vikas. 5. S.L.N. Sinha, The Capital Market of India. 6. Union Budget documents, Finance Bills, Government of India. 	

Journals:

- 1. The Indian Banker**
- 2. Journal on banking, financial service and insurance research**
- 3. Asian journal of research in banking and finance**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 3.6(BF 3): Operational Banking

Objectives	<ol style="list-style-type: none"> 1. To create awareness about the system and structures of banking system in India. 2. To inform the students as to different facets of lending, credit and financial systems those are applied by the banks. 	
Unit No.	Topics	Instructional Hours
1	Organization structure and features of management of a bank (Public Sector, co-operative, private sector) functions- banker customer relationship agent principal relationship- bank as trustee- documentation – anti money laundering –risk perception, bankers’ special relationship.	12
2	Payment & collection of cheques: provisions under negotiable instruments act, opening of accounts ancillary service, support services, marketing of banking products and services, bank pricing consumer behavior studies – CRM system for banks	12
3	Lending principles: working capital assessment credit monitoring – priority sector advances- agricultural finance – advances to Micro small & medium enterprises, government sponsored schemes, self help groups’ credit cards – Home loans – personal loans consumer loans – documentation.	12
4	Different modes of creating securities: types of charges, assignment, self off-collaterals and their characteristics, land and building, goods document of title, life insurance policies shares book debts term deposits, gold, supply bills etc. Prudential norms or income recognition, asset classification and provisioning NPA, provisions, up-gradation of loan accounts classified NPAs, Financial inclusion-models.	12
Books Recommended	<ol style="list-style-type: none"> 1. Principles and Practice of Banking, Indian Institute of Banking and Finance, Mumbai. 2. Financial Inclusion, Indian Institute of Banking and Finance, Mumbai. 3. Ruddar Dutt, K.P.M. Sundharam, Indian Economy, S.Chand & Co. 4. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA<,IFC, ADB. 5. Gunnar Myrdal, Asian Drama. 6. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravorthy, Janakiraman, L.C.Gupta. 	

Journals:

- 1. The Indian Banker**
- 2. Journal on banking, financial service and insurance research**
- 3. Asian journal of research in banking and finance**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

Semester – IV

M.Com-II

Subject Code 4.1: Institutional Framework of Commerce

Objectives	<ol style="list-style-type: none"> 1. To provide in-depth knowledge of the framework of Commerce in India. 2. To create awareness as to how the institutions of Commerce functions. 	
Unit No.	Topics	Instructional Hours
1	Institutional framework of Commerce: Concept, nature, need and functioning of Institutional framework.	12
2	Institutions governing economy: NDC(National Development Council): Objectives, role, functions and constitutions. FC (Finance Commission): Objectives, role, functions and constitutions. PC (Planning Commission): Objective, role, functions and constitutions, Economic institutions Governing Commerce: RBI – as a regulator: Functions, role, objectives, performance. IBA (Indian Bank Association): Functions, role, objectives,performance	12
3	Institutions governing financial & monetary systems: National Financial institutions: Nature and functions – Clearing Corporation of India Limited (CCIL), Credit Information Bureau of India Limited (CIBIL), Discount and Finance House of India Ltd (DFHIL), Credit Rating and Information Services of India Limited (CRISIL), Moody's Investor Service, Standard & Poor (S&P), National Securities Depository Limited (NSDL), Securities Trading Corporation of India Limited (STCI). International Financial Institutions: Nature and functions - International Groups (IGs), Banks for International Settlement (BIS), Organization for economic cooperation and development (OECD), Asian Development Bank (ADB)	12
4	Institutions governing Financial & commercial affairs: NSE, NASDAQ, OTCIE (Over the counter Exchange of India) , PCB (Pollution Control Board) Institutions promoting entrepreneurship: EDI(Entrepreneurship Development Institute of India),NI-MSME (National Institute for Micro, small andmedium enterprises, MCED (Maharashtra Centre forentrepreneurship Development) Institutions promoting marketing and research activities: ORGMarg Institution promoting quality: AGMARK, ISI, QCFI(Quality Circle Forum of India)	12
Books Recommended	<ol style="list-style-type: none"> 1. Publications by RBI, Planning Commission, Ministry of Finance, Govt. of India, World Bank, UNDP, IMF, IDA<,IFC, ADB. 2. Gunnar Myrdal, Asian Drama. 3. Reports of the Committees on Banking, Financial and Monetary system, Narasimhan, Chakravarthy, Janakiraman, L.C.Gupta. 4. I.M. Pandey, Financial Management, Vikas. 5. S.L.N. Sinha, The Capital Market of India. 	

M.Com. (For University Department Only)

	6. Union Budget documents, Finance Bills, Government of India. 7. Jean Dreze, Amartya Sen, India, Economic Development and Social Opportunity. 8. Ross Corporate Finance, McGraw Hill. 9. S. Gurusamy, Global Financial Institutions, McGraw Hill	
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List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II

Subject Code 4.2: Management Information System and Communication skills

Objectives	1. To offer in depth knowledge on information systems in business and their management. 2. To enable students to perceive cultural codes involved in presentation and design language performance accordingly	
Unit No.	Topics	Instructional Hours
1	Management information system: Concept, need, strategies role – evolution of management information system – components of management information system – information flow - Data base management system – objectives and components – database design – creation and control – recent trends in database.	12
2	Developing information system: Planning, designing and redesigning – approaches for system development – system analysis and design – system implementation and maintenance - Transaction processing and support system – transaction processing system – office automation systems – decision support systems – executive information systems – artificial intelligence and expert systems.	12
3	Functional information systems: Production, finance, human resource and marketing – managing information resources – information security – control & audit of information systems.	12
4	Individual communication: Intermediary communication – social communication – professional communication skills for presentation.	12
Books Recommended	1. James A O' Brain, 'Management Information Systems', Tata Mc Graw Hill. 2003 2. King R William, 'Management Information Systems', 2003 3. Cathcart, Robert S and Larry A. Samovar. 1970. Small Group Communication: A reader. 5th Edition. Wm. C. Brown Publishers. Iowa 4. Monippally, Matthukutty. M. 2001. Business Communication Strategies. 11th Reprint. Tata, McGraw-Hill. New Delhi.	

Journals:

1. MIS Quarterly
2. Journal of Management Information Systems.

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.3: International Business

Objectives	<ol style="list-style-type: none"> 1. To provide an overview of functioning of global business and foreign exchange transactions. 2. To acquaint the students with the political, social, cultural and economic environment in which business takes place at international level today. 3. To educate the students about the various regulations related to business at international level. 	
Unit No.	Topics	Instructional Hours
1	International business: Nature, importance and scope, framework for analyzing international business environment – geographical, economic, socio-cultural, political and legal environment. India's trade policies – Trade policies in the context of WTO – Export –Import Procedures Documentation. India's Foreign trade – trends – balance of payments crisis and solutions –policy on foreign direct investments – fiscal aspects – rupee convertibility.	12
2	Economic environment of business: Theory of customs union, - World economic unions – EU, NAFTA, SAARC, Trade regulating bodies: WTO, UNCTAD, ILO, BIS – International Financial Institutions: World Bank, IMF, IFC, ADB, IDA – Trade Finance:	12
3	World Economy: Global interdependence – Multinational Banks & Insurance – Policies & Nationalism, International marketing & law – Balance of trade – Balance of payments – Globalization and market effects of Tariffs and Quotas.	12
4	International Trade Policy: Terms of trade, instruments of trade policy, political economy of trade policy and theory controversies, Economic cooperation, customs union theory, trade policy in developing countries.	12
Books Recommended	<ol style="list-style-type: none"> 1. Paul R. Krugman and Maurice Obsfeld, "International Economics Theory and Policy", Pearson Education 2. Roberts B. Kenen, "International Economics", MacMillan Education. 3. P.G.Apte., "International Financial Management". Tata McGraw Hill 4. V.A. Avadhani, "International Finance", Himalaya Publishing House 5. Foreign Exchange Practices, Concepts & Contral, By C. Jeevnandam, Sultan Chand & Sons. 6. International Banking Operations, By Macmillan, Indian Institute of Banking & Finance. 	

Journals:

1. Indian Journal of International Business and Finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Corporate Accounting and Financial Management

M.Com-II

Subject Code 4.4(CA 4): New Trends in Accounting

Objectives	1. To inform the learners about contemporary aspects of accounting science. 2. To enrich the students, knowledge about new issues in the field of accounting.	
Unit No.	Topics	Instructional Hours
1	Accounting for price level changes: introduction, nature of price changes, sort comings of conventional accounting based on historical cost, distortions in reported profit, evaluation of accounting for changing prices, suggested adjustment methods, accounting for foreign inflation.	12
2	Human resource accounting: Concept of human capital, meaning and definition of HRA, Historical development – cost based HRA (Historical cost approach, replacement cost approach, opportunity cost approach) HR valuation models (Hermanson's un-purchased goodwill model, Lev and Schwartz present value of future earnings model, Economic value model, Ogan's discounted certainty equivalent net benefits model, Brummet and Taylor's HR value index model), integration of cost-based and value based HRA – Users of HRA information for management decisions, impact of HRA on management concepts and behaviour, implementation problems.	12
3	Lease accounting: Concept of leasing – Types of lease agreement – sales and leaseback – leveraged leasing. Difference between leasing and hire- purchase – advantages and disadvantages of leasing – considerations in choice of lessor – lease evaluation: lessor's point of view (present value method, IRR method) lessee's point of view (Lease or buy/lease r borrow decisions) – method of computing lease rentals – leasing in India – accounting for lease transactions.	12
4	Concepts and applications of following new tends in accounting: Environmental accounting, Social responsibility accounting, Carbon credit accounting Forensic accounting, Creative accounting	12
Books Recommended	1) R.L. Gupta, M.Radhaswamy – Coprorate Accounting Theory, Method & Application – Sultan Chand & Sons 2) Jain S.P & Narang, K.L – 2003, Corporate Accounting – 7th Edition 2001 Kalyani Publishers Reprint 3) Maheswari – Corporate Accounting, 4th Edition – Vikas Publishing House Pvt Ltd 4) T.S. Reddy, et. Al. Corporate Accounting, Chennai, Margam Publications, 2002	

Journals:

- 1. Journals of accounting and finance**
- 2. Indian journal of finance**
- 3. Journal of accounting and taxation**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code4.5 (CA 5): International Financial Reporting Standards

Objectives	1. To impart instructions as to various aspects of IFRS 2. To explain the students as to how IFRS are applied in practice.	
Unit No.	Topics	Instructional Hours
1	International financial reporting standards: The structure of the International Accounting Standards Board (IASB); The standard setting process; The role of the International Financial Reporting Interpretations Committee; Progress towards international harmonization; The IASB “Framework for the Preparation and presentation of financial statements”; First time adoption of international financial reporting standards.	12
2	International financial reporting standards: Asset recognition and measurement, liability recognition and measurement, recognition of economic activity, measurement of inflation, group accounting;specialist organizations and industries: banks and financial institutions, agriculture, insurance contracts.	12
3	Presentation and additional disclosures: Events after the balance sheet date; Earnings per share; Related party disclosures; Interim Financial reporting; Effects of changes in foreign exchanges rates; operating segments. Preparation of externalfinancial reports for single entities: income statements and discontinued operations; cash flow statements; statement of changes in equity.	12
4	Preparation of external financial reports for combined entities and joint ventures: Definitions of subsidiaries, investments in associates and joint ventures; preparation of consolidated balance sheets and income statements; Equity accounting; proportionate consolidation and joint ventures.	12
Books Recommended	1) International financial reporting standards (IFRSs) – Published by Taxmann Publications Pvt. Ltd. 2) A guide through International Financial Reporting Standards, July 2008 – Published by IASB 3) Gosh, T.P., Indian Accounting Standards and IFRS 4) PricewaterhouseCoopers LLP and Published by CCH	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.6(CA 6): Financial Risk Management

Objectives	<ol style="list-style-type: none"> 1. To provide knowledge on how insurance can be used in business for risk mitigation and management. 2. To expose students to various risks in business and their impact on business operations 3. To develop an understanding of derivative instruments and their usage in risk management. 	
Unit No.	Topics	Instructional Hours
1	Introduction to risk management: objectives of risk management, risk management process, indentifying and evaluating potential losses, selecting appropriate techniques for treating loss exposure, risk financing, implementing and administering risk management program, personal risk management, loss forecasting.	12
2	Risk assessment, analysis, evaluation, risk control and treatment, risk reduction, transfer and sharing of risk, elimination and retention of risk.	12
3	Commercial risk management applications, property, liability, commercial property insurance, different policies and contracts, business liability and risk management insurance, workers' compensation and risk financing. Personal risk management, applications, property, liability, risk management for auto owners, risk management for homeowners	12
4	Derivatives defined – products – participants & functions – types of derivatives – development of exchange traded derivatives – global derivatives markets – exchange trade vs OTC Derivatives – derivatives market in India. Options – development of options markets – call options – put options – organized options trading – listing requirement – contract size – exercise prices. Forward contracts – futures contracts – structure of forward & futures markets – development of futures markets – organized futures trading – futures exchanges – futures traders.	12
Books Recommended	<ol style="list-style-type: none"> 1) James S. Trieschman, Sandra G. Gustavan, Robert E. Hoyst, Risk management and Insurance, Thomson Asia Pvt. Ltd. Singapore 2002. 2) Insurance Act – latest 3) Arthur C Williams, Risk Management and Insurance, 8th Ed. McGraw Hill, 1998 4) Don M. Chance, An Introduction to Derivatives & Risk Management, 5th edition, Harcourt Publishers, USA 5) John C. Hull, Options, Futures & Other Derivatives, 3rd edition, Prentice Hall of India, New Delhi 6) Derivatives Core Module Work Book, NCFM Study Material, NSE, Mumbai 	

Journals:

- 1. The Indian Banker**
- 2. Journal on banking, financial service and insurance research**
- 3. Asian journal of research in banking and finance**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Business Practices and Operations

M.Com-II

Subject Code 4.4(BP 4): Marketing Research

Objectives	<ol style="list-style-type: none"> 1. To provide students with the fundamental skills in research design and analysis necessary for making sound marketing decisions. 2. To understand the proper use of various research projects framed out to external research. 	
Unit No.	Topics	Instructional Hours
1	Marketing research: an overview, introduction, nature of marketing research, types of marketing research –basic & applied, scope of marketing research, importance of marketing research, role of marketing research, relationship of marketing research with other disciplines – uses and limitation of marketing research.	12
2	Sources and collection of marketing data: secondary data – advantage & limitations, sources – Govt. & Non. Govt. Primary data – advantage & limitations, sources, methods of collection primary data – observation, mail, personal interview, telephonic interview, internet interviews.	12
3	Market research techniques: national readership survey, retail store audit, consumer panels, test marketing, research in advertising decisions, marketing audit, data base marketing, focus group interviews.	12
4	The research process: Purpose, general steps in doing research, secondary vs. primary research, qualitative vs. quantitative research. Qualitative research techniques: observation, focus group, conditions under which each technique is more applicable	12
Books Recommended	<ol style="list-style-type: none"> 1. Nigel Bradley, Marketing Research – Tools and research, Oxford University Press 2. Naresh K. Malhotra, Marketing Research – An applied orientation, Pearson 3. Naresh K. Malhotra, Satyabhusan Dash, Marketing Research – An applied Orientation, Pearson 4. Aaker, Kumar, Dey, Marketing Research, Wiley India 	

Journals:

- 1. Journal of Marketing Research**
- 2. Journal of management and marketing research**
- 3. International journal of research in marketing**
- 4. International journal of marketing research**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.5(BP 5): Customer Relationship Management

Objectives	1. To explain the learners about different aspects of Customer Relationship Management. 2. To enrich the knowledge of the learners about new trends and techniques of Customer Relationship Management.	
Unit No.	Topics	Instructional Hours
1	Introduction: Definition, concepts and context of relationship management, evolution, transactional vs relationship approach, CRM as a strategic marketing tool, significant of CRM to stakeholders.	12
2	Understanding customers: Customer information database, customer profile analysis, customer perception, expectations analysis, customer behavior in relationship perspectives, individual and group customers, customer life time value, selection of profitable customer segments.	12
3	CRM Structures: Elements of CRM, CRM process, strategies for customer acquisition, retention and prevention of defection, models of CRM, CRM road map for business applications. CRM planning and implementation: strategic CRM planning process, implementation issues, CRM tools, analytical CRM, Operational CRM, Call centre management, role of CRM managers.	12
4	Trends in CRM: e-CRM solutions, data warehousing, data mining for CRM, an introduction to CRM software packages. Relationship marketing: buyer –seller relationship, relationship marketing in mass markets, relationship marketing and marketing strategy, role of Information Technology in building, maintaining and enhancing relationships, customer profitability design and analysis.	12
Books Recommended	1) H.Peeru Mohamed and A.Sahadevan, Customer Relationship Management, Vikas Publishing 2) Jim Catheart, The Eight competencies of relationship selling, Macmillan India. 3) Kumar, Customer Relationship Management – A database approach, Wiley India. 4) Handbook of relationship marketing – Jagdish Sheth, Atul Parvatiyar 5) Customer relationship management – Jagdish Seth, Atul Parvatiyar, G. Shainesh	

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.6(BP 6): Agribusiness Practices

Objectives	1. To promote knowledge and understanding about the contemporary aspects of agribusiness. 2. To explain various phases and practices of agribusiness adopted.	
Unit No.	Topics	Instructional Hours
1	Introduction to rural marketing: Meaning, scope, definition & importance, rural vs urban mindsets, growth rural markets, basic differences between rural, semi urban and urban markets. Rural market research & profile of rural consumer – research location for conducting research, classification of rural consumer based on economic status, profile of rural consumer, rural consumer behavior.	12
2	Role of government in the development of agricultural marketing: Government intervention in marketing system, role of agencies like-council of state agricultural marketing boards (COSAMB), State Trading, Cooperative marketing, types cooperative marketing societies, cooperative processing, national agricultural co-operative marketing federation (NAFED), National co-operative Development Corporation (NCDC), Public Distribution system (PDS), Food Corporation of India, Directorate of Marketing and Inspection (DMI), National Institute of Agricultural Marketing (NIAM).	12
3	Agricultural Credit, Crop Insurance and Commodity Markets: Agricultural credit policy, institutional agreements for agricultural credit, crop insurance, agricultural insurance, commodity derivatives, evolution of commodity exchanges, role of commodity exchange. Agricultural Commodities on commodities markets: difference between commodity and financial derivatives physical settlement, warehousing and quality of underlying, commodity derivatives – evolution of exchange, role, Indian commodity exchange, NCDEX platform – structure, commodities traded and instruments available for trading, using commodity futures, trading and settlement process.	12

4	<p>Agro-Input Management: Demand and supply scenario of major agro inputs seed, fertilizers, agrochemical tractor and other farm machines, pricing agro inputs, information system for agro-input marketing, role of trade fairs like agro vision.</p> <p>Livestock Industry: Present status of livestock products industry in India-dairy, meat, poultry, skin, hides –wool, selection of livestock type, production and processing units, processing industry in India, alternate production and processing technology, demand scenario for livestock products in domestic and global markets, improvement in products through disease control,</p>	12
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Books Recommended	1) Rural marketing – Rajagopal 2) New perspectives on rural marketing – Ramkishan Y 3) Rural Marketing in India – K.S. Habeeb Rahman, Himalaya Publishing House 4) Livestock feeding strategies for Dry Regions, edited by P.S. Pathak and S.S.Kunda	
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List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

SPECIALIZATION: Banking and Finance

M.Com-II

Subject Code 4.4(BF 4): Banking Technology and Data Communication Services

Objectives	<ol style="list-style-type: none"> 1. To explain the learners about the contemporary issues in banking technology. 2. To give right understanding as to application of technology in banking for enhancement of operational efficiency and customer service. 	
Unit No.	Topics	Instructional Hours
1	Bank computerization, multi user system, LANs and WANs, Centralized bank computerization, business components, benefits and requirements. Payment system and electronic banking: objectives, payment systems, ATM, networking of ATMs, customer interface HWAK (Intelligent Auto Teller and Network Management system –PIN electromagnetic purse.	12
2	Electronic banking: anytime, anywhere banking, home banking (Corporate and personal) Tele-banking, internet banking – mobile banking, signature storage and retrieval system, cheque truncation, Note and Coin counting machines.	12
3	Data communication network and EFT systems – IT in banking, an overview – components of data communication networks: transmission of devices, interface equipments, transmission medium, processors modes, major networks used in India: INET, NICNET, INDONET, BANKNET, RBINET, INDONET, VSAT (INFINET) internet access, EFT system, Telex communication for message transfer, SWIFT, Automated clearing services, electronic clearing system, national electronic fund transfer system, digital signature.	12
4	Technology up-gradation and developments, global trends, impact of IT: on HR on customers, privacy and confidentiality, risks involved in computerized environment, threats and damages, control mechanism, computer system audit system security, legal framework of electronic transactions.	12
Books Recommended	<ol style="list-style-type: none"> 1. Vijayaragavan Iyengar, Introduction to Banking, Excel Books 2. Padmalatha Suresh, Justin Paul, Management of Banking and Financial Services, Pearson 3. V. Nityananda Sarma, Banking and Financial Systems, Foundation Books 4. Uppal & Jatana, Information Technology in Banks, IIBF 	

Journals:

- 1. The Indian Banker**
- 2. Journal on banking, financial service and insurance research**
- 3. Asian journal of research in banking and finance**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.5(BF 5): Micro Finance

Objectives	1. To help the learners to know about emerging trends in Micro Finance. 2. To explain the role and utility of Micro finance in promotion of financial literacy.	
Unit No.	Topics	Instructional Hours
1	Study of the inherent challenges of financing small economic operations like moral hazard, adverse selection, high transaction cost and information asymmetry etc. Justification of intervention in the financial market in the light of the need to achieve efficiency and distribution goals Tracing the genesis and evolution of the process of institutionalization of financial services in India as a precursor to intervention in the financial market.	12
2	Major policy initiatives launched in India for aligning the banking system to socio-economic goals of the national development process including the following: Evolution of the concept of priority sector in lending and stipulation of quantitative targets therefore, Nationalization of major commercial banks; and Introduction of lead bank scheme (LBS) followed by service area approach (SAA) etc.	12
3	Genesis and evolution of microfinance: difference models of microfinance operating in India; study of the Self help Group- bank Linkage programme (SBLP) as an innovative strategy of microfinance evolved in India.	12
4	Identification of major problems encountered in implementation of social banking initiative in India including, notably, (a) inter – spatial disparity manifested, among other things, by varying credit – deposit ratio (CDR) across areas, (b) inadequate linkage support and (c) unsatisfactory repayment climate etc. search for solutions to the contextual problems and defining the roles of various stakeholders like the government, the non-government organizations (NGOs) and the civil society besides the constituents of institutional credit system (ICS) in achieving effective operation of the social banking initiative.	12
Books Recommended	1. Sudhansu Kumar Das, Sanjeeb Kumar, Sanjay Kanti Das, Micro Finance and Empowerment of Rural Poor in India, New Century Publications, New Delhi 2. Daniel Lazar, P. Natarajan, Malabika Deo, Macro Dynamics of Micro Finance, Pondicherry University 3. Dr. Daniel Lazar, Prof. P. Palanichamy, Micro Finance and Eradication – Indian and Global Experiences, Pondicherry University, New Century Publications, New Delhi	

Journals:

- 1. Stanford Journal of Micro Finance**
- 2. Journal of micro finance**

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	2
2	Assignments	2
3	Class room tests	2
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours

M.Com-II
Subject Code 4.6(BF 6): Financial Services

Objectives	1. To help the learners to know about the prevailing financial practices in India. 2. To explain the learners as to the functioning and merits of different financial services.	
Unit No.	Topics	Instructional Hours
1	Financial Services: Meaning and need for financial services, Financial services as a component of financial system, Depositories and Custodians, Credit Rating, Factoring and Forfeiting.	12
2	Investment Banking: Investment Banks: Functions and types of Investment Banks, investment banking services, Merchant Banking Services Housing Finance: Role of Housing and Housing Finance in the economy, policy initiatives and measures to develop housing finance in India, Housing Finance Institutions in India, types of Housing Loans, Marketing strategies of housing finance institutions, role of National Housing Bank, Reverse Mortgage Loan	12
3	Banking and Non-Banking services: Importance and Functions of Banks, Development of Banking in India, Scheduled Commercial Banks, Mobilization, Lending and Investment of Funds by Banks, Reforms in the banking system, Micro Finance and Financial Inclusion, origin and development of insurance, types of insurance, general, health and life. Mutual Funds: Meaning, concept of Mutual Fund, growth of mutual fund industry in India, organization of a mutual fund, types of mutual fund schemes, role of intermediaries and marketing of mutual funds, methods of investing in a mutual fund scheme, tax implications for mutual fund investors.	12
4	Portfolio Management: Measuring Risk and Return of a Portfolio, Portfolio Diversification, constructing an optimal portfolio, Markowitz Model, Sharpe's Single Index Model, Portfolio Performance Evaluation Measures, Overview of Securities Market Report. Asset Pricing Models: Capital Market Theory, Efficient Frontier, CML, SML, Capital Asset Pricing Model, Arbitrage Pricing Theory, Comparison and Empirical Applications of these Models.	12
Books Recommended	1. Bharti V. Pathak, 'Indian Financial System', 3 rd edition, Pearson Education. 2. Indian Financial System, M.Y.Khan, sixth edition, McGraw Hill. 3. Financial Markets & Institutions, L.M. Bhole 4. Avadhani, V.A. 'Securities Analysis and Portfolio Management, Himalaya Publishing House. 5. Pandian Punithavathy, 'Securities Analysis and Portfolio Management', Vikas Publishing House. 6. Prasanna Chandra, 'Investment Analysis and Portfolio Management', Tata McGraw Hill	

Journals:

1. The Indian Banker
2. Journal on banking, financial service and insurance research
3. Asian journal of research in banking and finance

List of Learning Activities and Allocation of Periods

Sr. No.	Activities	Learning Hours
1	Quizzes	3
2	Assignments	3
3	Class room tests	3
4	Group Discussion	3
5	Case Study Analysis	3
Total		12 hours