

जा.क्र./शिवाजी वि./अ.मं./666

दि. ०६/०९/२०२३

प्रति,

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

विषय : एम.कॉम. भाग १ सेमिस्टर १ व २ कोर्सच्या अभ्यासक्रम बाबत...

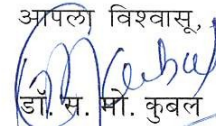
संदर्भ : या कार्यालयाचे पत्र SU/BOS/Com & Mgmt/ 558 दि.२५/०७/२०२३.

महोदय,

उपरोक्त संदर्भित विषयास अनुसरून आपणास आदेशान्वये कळविण्यात येते की, शैक्षणिक वर्ष २०२३-२४ पासून लागू करण्यात आलेल्या एम.कॉम.भाग १ सेमिस्टर १ व २ कोर्सच्या अभ्यासक्रमामध्ये किरकोळ दुरुस्ती करण्यात आलेली आहे. सोबत सदर अभ्यासक्रमाची प्रत जोडली आहे. तसेच विद्यापीठाच्या [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus) या संकेतस्थळावर ठेवण्यात आला आहे.

सदर अभ्यासक्रम सर्व संबंधित विद्यार्थी व शिक्षकांच्या निदर्शनास आणून द्यावा ही विनंती.

कळावे,

आपला विश्वासू,  
  
डॉ. स. मी. कुवले  
उपकुलसचिव

सोबत : अभ्यासक्रमाची प्रत.

- प्रत : १. अधिष्ठाता, आंतरविद्याशाखा अभ्यास विद्याशाखा.  
२. समन्वयक, शिक्षणशास्त्र अभ्यास मंडळ.  
३. संचालक, परीक्षा व मुल्यमापन मंडळ कार्यालयास.  
४. परिक्षक नियुक्ती ए व बी विभागास.  
५. इतर परीक्षा १ विभागास.  
६. संगणक केंद्र/आय. टी. सेल विभागास.  
७. दूरस्थ व ऑनलाईन शिक्षण विभाग.  
माहितीसाठी व पुढील कार्यवाहीसाठी.

Ref../SU/BOS/Com & Mgmt./558

Date : 25/07/2023

To,

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

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

Sir/Madam,

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

This syllabi shall be implemented from the academic year **2023-2024** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus).

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

Thanking you,

Yours faithfully,

(Dr. S. M. Kubal)  
Dy. Registrar

**Encl : As above**

**Copy to,**

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

# SHIVAJI NIVERSITY KOLHAPUR



ESTD. 1962  
NAAC A++ Grade

**Faculty of Commerce and Management**

**Master of Commerce (M. Com.)**  
(Structure and Syllabus in accordance with National  
Education Policy to be implemented from Academic  
Year 2023-24)

# Shivaji University, Kolhapur

## Master of Commerce (M. Com.)

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

### 1. INTRODUCTION:

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

### 2. PROGRAMME OUTCOMES:

#### PROGRAMME OUTCOMES (POs)

Trained professionals for industry and commerce

**PO 1:** To acquaint the learners with skills and capabilities to handle managerial and administrative responsibilities

**PO 3:** To demonstrate the decision-making ability by application of theories in real life business situations

**PO 4:** To imbibe entrepreneurial temperaments, skills and capabilities among the learners

**PO 5:** To demonstrate the knowledge of commerce and industry in business applications

**PO 6:** To acquaint the knowledge of accounting, costing, taxation and administration.

**PO 7:** To acquaint with conventional and contemporary thoughts, ideas and practices

#### PROGRAMME SPECIFIC OUTCOMES (PSOs)

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

### 3. DURATION:

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

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

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Postgraduate Diploma in Commerce and M. Com. for Level-6.0 and Level-6.5 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

### 4. ELIGIBILITY FOR ADMISSION:

The candidate completed Three Years B. Com. Degree (or Level-5.5 of NEP framework) will be eligible for M. Com. Part-I (Level 6). The candidate completed Four Year B. Com. (Hon./Research) (Level-6) will be eligible for M. Com. Part-II (Level 6.5) directly. [The criteria for admission is as per the rules and regulations set from time to time by the university, government and other relevant statutory authorities.]

### 5. MEDIUM OF INSTRUCTION:

The medium of instruction shall be ENGLISH.

### 6. Pattern of M. Com. Programme:

Combination of internal assessment and semester-end examination for M. Com. will be 80:20 pattern shall be applicable for each theory paper in each semester wherein 80 marks shall be for University Semester-end examination and 20 marks for internal assessment except Project Work and Apprenticeship. In that case Project Work will have 60 marks and Viva-voce will have 40 marks and for Apprenticeship total 150 marks will be their which will be assessed by internal guide and external mentor from industry or community engagement.

7. **Weightage:** There shall be Two Year M. Com. Programme with 160 Credits. The candidate wishes to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

**8. Structure:**The Structure of M. Com. Programme is given below:

(As per Government of Maharashtra Guidelines GR No. एन ई पी -२०२२/उ. ट. ०९/ ि व ि श-३ ि शकाना ि द. १६ मे २०२३)

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

**M. Com. Programme Structure for Semester I and II**

Semester - I											
Teaching Scheme						Examination Scheme					
Sr. No.	Theory (TH)				Practical (PR)	Semester - end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures per Week	Hours	Credits		Paper Hours	Max	Min	Internal	Max	Min
1	DSC1	4	4	4		3	80	32	--	20	08
2	DSC2	4	4	4		3	80	32	--	20	08
3	DSC3	4	4	4		3	80	32	--	20	08
4	DSC4	2	2	2		2	40	16	--	10	04
5	DSE1	4	4	4		3	80	32	--	20	08
6	RM	4	4	4		3	80	32	--	20	08
Total		22	22	22			440		--	110	
										SEE + IA: 440 + 110 = 550	

Semester - II												
Teaching Scheme							Examination Scheme					
Sr. No.	Theory (TH)				Practical (PR)		Semester - end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of Lectures	Hours	Credits	Hrs	Credits	Paper Hours	Max	Min	Internal	Max	Min
1	DSC5	4	4	4	--	--	3	80	32	--	20	08
2	DSC6	4	4	4			3	80	32	--	20	08
3	DSC7	4	4	4			3	80	32	--	20	08
4	DSC8	2	2	2			2	40	16	--	10	04
5	DSE2	4	4	4			3	80	32	--	20	08
6	OJT/FP	-	-	-	4	4	RS*	80	32	VV#	20	08
Total		18	18	18	4	4		440			110	
										SEE + IA: 440 + 110 = 550		
Semester I and II		40	40	40	4	4		880	-	SEE + IA: 880 + 220 = 1100		
Total credits required for completing. M.A. I: 44 credits												

RS = Report Submission: Certified Submission of Dissertation/OJT Report/Project Report

# VV= Viva-Voce/Presentation

## 9. List of Courses:

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

## 10. Scheme of Examination:

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

Total marks for each course = 100

Internal Assessment = 20

Semester-end Examination = 80

Internal Assessment Process shall be as follows:

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

### List of the Courses for M. Com. Semester-I and II

Sr. No.	Course Code	Course Category	Title of the Course	Credits
1	MMA-I	Major Mandatory	Adv. Accountancy Paper-I	4
2	MMA-II		Adv. Accountancy Paper-II	4
3	MMA-III		Adv. Accountancy Paper-III	4
4	MMA-IV		Adv. Accountancy Paper-IV	2
5	MMB-I		Adv. Costing Paper-I	4
6	MMB-II		Adv. Costing Paper-II	4
7	MMB-III		Adv. Costing Paper-III	4
8	MMB-IV		Adv. Costing Paper-IV	2
9	MMC-I		Taxation Paper-I	4
10	MMC-II		Taxation Paper-II	4
11	MMC-III		Taxation Paper-III	4
12	MMC-IV		Taxation Paper-IV	2
13	MMD-I		Business Administration P-I	4
14	MMD-II		Business Administration P-II	4
15	MMD-III		Business Administration P-III	4
16	MMD-IV		Business Administration P-IV	2
17	MME-I		Co-operation and Rural Development P-I	4
18	MME-II		Co-operation and Rural Development P-II	4
19	MME-III		Co-operation and Rural Development P-III	4
20	MME-IV		Co-operation and Rural Development P-IV	2
21	MMF-I		Advanced Banking and Financial System P-I	4
22	MMF-II		Advanced Banking and Financial System P-II	4
23	MMF-III		Advanced Banking and Financial System P-III	4
24	MMF-IV		Advanced Banking and Financial System P-IV	2
25	MMG-I		Business Economics P-I	4
26	MMG-II		Business Economics P-II	4
27	MMG-III		Business Economics P-III	4
28	MMG-IV		Business Economics P-IV	2
29	MMH-I		Marketing Management P-I	4
30	MMH-II		Marketing Management P-II	4
31	MMH-III		Marketing Management P-III	4
32	MMH-IV		Marketing Management P-IV	2
33	EBM-I	Elective	Business Management	4
34	EME-I		Managerial Economics	4
35	MRM	Minor	Research Methodology	4
36	MMA-V	Major Mandatory	Adv. Accountancy Paper-V	4
37	MMA-VI		Adv. Accountancy Paper-VI	4
38	MMA-VII		Adv. Accountancy Paper-VII	4
39	MMA-VIII		Adv. Accountancy Paper-VIII	2
36	MMB-V		Adv. Costing Paper-V	4
37	MMB-VI		Adv. Costing Paper-VI	4
38	MMB-VII		Adv. Costing Paper-VII	4
39	MMB-VIII		Adv. Costing Paper-VIII	2
40	MMC-V		Taxation Paper-V	4
41	MMC-VI		Taxation Paper-VI	4



42	MMC–VII		Taxation Paper–VII	4
43	MMC–VIII		Taxation Paper–VIII	2
44	MMD-V		Business Administration P-V	4
45	MMD-VI		Business Administration P-VI	4
46	MMD-VII		Business Administration P-VII	4
47	MMD-VIII		Business Administration P-VIII	2
48	MME-I		Co-operation and Rural Development P-V	4
49	MME-II		Co-operation and Rural Development P-VI	4
50	MME-III		Co-operation and Rural Development P-VII	4
51	MME-IV		Co-operation and Rural Development P-VIII	2
52	MMF-V		Advanced Banking and Financial System P-V	4
53	MMF-VI		Advanced Banking and Financial System P-VI	4
54	MMF-VII		Advanced Banking and Financial System P-VII	4
55	MMF-VIII		Advanced Banking and Financial System P-VIII	2
56	MMG-V		Business Economics P-V	4
57	MMG-VI		Business Economics P-VI	4
58	MMG-VII		Business Economics P-VII	4
59	MMG-VIII		Business Economics P-VIII	2
60	MMH-V		Marketing Management P-V	4
61	MMH-VI		Marketing Management P-VI	4
62	MMH-VII		Marketing Management P-VII	4
63	MMH-VIII		Marketing Management P-VIII	2
64	EBM–II	Elective	Organization Behavior	4
65	EME–II		International Business	4
66	OJT	OJT	On the job training	4

Shivaji University, Kolhapur  
Syllabus of M.Com  
Faculty of Commerce and Management  
Syllabus in accordance with NEP2020  
Introduced from Academic Year 2023-24  
M.Com –I Semester- I

**Title of Paper-Advanced Accountancy -Paper I  
(DSC-1) (MMAI)**

**Course Outcomes**

After Studying this course, students shall be able to:

1. Understand concept of Accounting Standards and practical implications of AS-1 and AS-2
2. Familiar with preparing final accounts of service industries.
3. Demonstrate preparation of consolidated financial statements of holding company and its subsidiaries.
4. Understand preparation of financial statements of Insurance Companies with Schedules.

**Total 60 Hours**

**4 Credits**

Unit	Contents	No. of Hours
I	<b>Introduction to Accounting Standard-</b> <b>Theory</b> -Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories(AS-2) <b>Practical-</b> a) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs b) Arrange group discussion or seminar on AS-1 and AS-2	15
II	<b>Accounting for Holding Company</b> <b>Theory</b> -Group Accounts with one subsidiary Co.-AS-21 (Vertical Form only) <b>Practical</b> Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it.	15
III	<b>Accounting of Life Insurance Companies</b> <b>Theory</b> -Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies. <b>Practical-</b> a) Download financial statements of Life Insurance Co. and discuss on them in the classroom. b) Arrange visit to Life insurance company branch office to know their accounting process	15

IV	<p><b>Accounting of General Insurance Companies</b></p> <p><b>Theory</b>-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies.</p> <p><b>Practical</b> – a) Download financial statements of General insurance company and discuss on them in the classroom.</p>	15
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	b) Arrange visit to General insurance company branch office to know their accounting process	
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Reference Books:

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.
- 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S. Chand and Co. New Delhi.
- 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.
- 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.

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

- 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 2) Original documents of Accounting Standards issued by ICAI
- 3) **Companies Act 2013**  
Suggested Research Journal:
  - 1) Indian Journal of Accounting
  - 2) Indian Journal of Commerce
  - 3) The Chartered Accountant
  - 4) **Management Accountant**

<p style="text-align: center;">Shivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper</p> <p style="text-align: center;">M.Com. I Semester I (NEP)</p> <p style="text-align: center;">Advanced Accountancy –Paper I</p> <p>Marks: 80 <span style="float: right;">Duration: 3 hours.</span></p>	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1 and 2 are compulsory</li> <li>2. Attempt any three questions from question number 3 to 6</li> <li>3. Use of Calculator is allowed</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical Problem	(16)
Q.4 practical problem	(16)
Q.5 practical problem	(16)
Q. 6. a. Short problem	(8)
b. Short Problem	(8)

**(Theory questions 40% and Practical questions 60%)**

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

Title of Paper- Advanced Accountancy Paper II  
(Management Accounting)  
(DSC-2) (MMA-II)

**Course Outcomes:**

After Studying this course, students shall be able to:

1. Understand the fundamentals of Management Accounting.
2. Explain the analysis and interpretation of financial statements.
3. Demonstrate the estimation of working capital requirements.
4. Practice to analyze the changes in financial position.

**Total 60 Hours**

**4 Credits**

Unit	Contents	No. of Hours
I	<b>Introduction:</b> <b>Theory:</b> Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Management Accounting vs. Cost Accounting, Tools and Techniques of Management Accounting <b>Practical:</b> Group discussion can be conducted in the classroom on the contents of Unit-I	10
II	<b>Analysis of Financial Statements: Part I</b> <b>Theory:</b> Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis <b>Practical:</b> Download financial statements of any company and analyze with any one or more techniques of financial analysis and state your interpretation.	15
III	<b>Analysis of Financial Statements: Part II</b> <b>Theory:</b> Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios. Calculation of ratios and Interpretation. <b>Practical:</b> Download financial statements of any company and analyse with the help of ratios and state your interpretation	20

IV	<b>Working Capital:</b> <b>Theory:</b> Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements <b>Practical:</b> Exercise for Simulation of estimation of working capital can be arranged in the classroom	15
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**Reference Books:**

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

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

**(Theory Questions – 40% and Practical Problems – 60%)**



Shivaji University, Kolhapur  
Syllabus of M.Com  
Faculty of Commerce and  
Management Syllabus in accordance  
with NEP2020 Introduced from  
Academic Year 2023-24 M.Com –I  
Semester- I  
Title of Paper-Advanced Accountancy Paper III  
(Taxation)  
(DSC-3) (MMA-III)

**60 hours**

**4 Credits**

Course outcomes

Students will be able to-

- 1) Compute Income from Salary
- 2) Compute Income from Business or Profession and House Property
- 3) Compute Total Income and Tax Liability
- 4) File E- Return and make E – Payment of Tax

	Course Content	
<b>Unit-I:</b>	<b>Income from Salary</b>	<b>(20 hours)</b>
Theory	Exemptions under salary income, valuation of perquisites, Deductions from salaries u/s 16, Computation of Income from Salary considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.	
Practical	Collect data from individuals regarding salary income and compute income from salary	
<b>Unit-II:</b>	<b>Income from Business or Profession, Income from House Property, Capital Gains and Income from other Sources (of Individuals only)</b>	<b>(15 hours)</b>
Theory	Computation of income from business or profession and Income from House Property considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Brief information about Capital Gains and Income from other Sources.	
Practical	Collect data from any individual regarding income from business or profession and income from House Property and compute the income.	
<b>Unit-III:</b>	<b>Deductions under Chapter VIA, Computation of Total Income and Tax Liability (of Individuals only)</b>	<b>(15 hours)</b>
Theory	Deductions available to individuals, Computation of Total (Taxable) Income and Tax Liability under Regular (old) Tax Regime and Alternative (New) Tax Regime, when information about two or more sources of income is given	

Practical	Collect data of income from all sources from any individual and compute Total Income and Tax Liability.	
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<b>Unit-IV:</b>	<b>Clubbing of Income Set-off and Carry Forward of Losses, E-Filing and E- Payment:</b>	<b>(10 hours)</b>
Theory	Clubbing of Income, Set-off and Carry Forward of Losses, E-Filing of Returns, E- Payment of Tax.	
Practical	Discuss with Tax Consultant regarding e-filing of IT return of any individual.	

**Reference Books:**

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

**Nature of Question Paper**

M.Com. Part-I (Semester-I)  
Advanced Accountancy Paper III  
(Taxation)

Instructions:

1. Question No.1, Q. No. 2 and Q. No. 3 are Compulsory.
2. Attempt any Two Questions from Q. No.4 to 6.
3. Use of calculator is allowed

Q.No.1	a) Choose Correct Alternative (10 Marks)	
	b) State True or False (6 Marks)	16 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)	16 Marks
Q.No.3	Problem on Computation of Total Income and Tax Liability	16 Marks
Q.No.4	Practical Problem	16 Marks
Q.No.5	Practical Problem	16 Marks
Q.No.6	a. Short Problem	8 Marks
	b. Short Problem	8 Marks

(Theory questions – 40% and Practical Problems – 60%)

Shivaji University,  
Kolhapur Syllabus of  
M.Com  
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with NEP 2020 Introduced from  
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Semester- I

Advanced Accountancy Paper IV

2 Credits

Course outcomes                      Title of Paper- Introduction to Income  
Students will                      Tax  
-                                              (DSC-4) (MMA-IV)

- 5) know the basic information related to income tax.
- 6) Know important terms and how to determine Residential Status of an Assessee
- 7) Understand procedure of assessment and Income Tax Authorities

Course Content		
<b>Unit-I:</b>	<b>Introduction to Income Tax</b>	<b>(10 hours)</b>
Theory	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS	
Practical	Organize discussion with Tax Consultant to know the current practice.	
<b>Unit-II</b>	<b>Basic Information about Income Tax</b>	<b>20 hours</b>
Theory	Important Definitions Under the Income Tax Act, 1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-II	

**Reference Books:**

- 6) Singhania – Student's Guide to Income Tax
- 7) Prasad Bhagwati – Income Tax Law & Practice
- 8) Mehrotra H.C. – Income Tax Law
- 9) Dinkar Pagare –Income Tax Law and Practice
- 10) Ahuja and Gupta – Systematic Approach to Income Tax

### Nature of Question Paper

M.Com. Part-I (Semester-I)  
Introduction to Income Tax

Instructions:

4. Question No.1, and Q. No. 2 are Compulsory.

5. Attempt any Three Questions from Q. No.3 to 6.

Q.No.1	a) Choose Correct Alternative	(5 Marks)	
	b) State True or False	(3 Marks)	8 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)		8 Marks
Q.No.3	Long answer question (considering the marks and time)		8 Marks
Q.No.4	Long answer question (considering the marks and time)		8 Marks
Q.No.5	Long answer question (considering the marks and time)		8 Marks
Q.No.6	a. Short answer question		4 Marks
	b. Short answer question		4 Marks

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

Title of Paper-Advanced Accountancy -Paper V  
(DSC-5) (MMA-V)

Course Outcomes - students will be able to -

4 Credits

1. accounting of business combination of companies
2. accounting of consumer co-operatives societies.
3. Understand the accounting for lease.
4. Understand the accounts of Electricity Companies.

Marks:- 80	Total- 60 Hours
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**Syllabus Contents**

Unit 1: a) Theory	Accounting for Mergers and Acquisitions of companies. (Purchase Method only)	15 Hours
b) Practical	Arrange group discussions on reasons of mergers and acquisitions and Analysis any case study of mergers or acquisitions.	
Unit 2: a) Theory	Theory - Final Accounts of Cooperative Societies as per Maharashtra Cooperatives Societies Act	15 Hours
b) Practical	Practical - 1. Visit any co-operative societies to see their Accounting process and discuss with respective authority who look after accounting in the concern co-operative  2. Take interview of auditor of any co-operative society or CA in respect of Cooperative accounting.	
Unit 3: a) Theory	Accounting for Lease (AS-19) Introduction, Types of lease, Accounting for operating lease and finance lease.	15 Hours
b) Practical	1. Arrange students seminar, quiz or group discussions on the difference between operating lease and finance lease. 2. Arrange guest lectures or workshop by inviting CA, Cost Accountant, and Expert in lease business.	
Unit 4: a) Theory	Accounts of Electricity Companies – Final Accounts	15 Hours
b) Practical	Download annual report of any electricity company and observe the financial statements	

**Reference Book:-**

1. Gupta S.C., Gupta M.P., Shukla M.C., Agrawal B.M. and Grewal T.S.(2019)Advanced Corporate accounting, S. Chand and Company, New Dehli.
2. Shukla M.C., Grewal T.S., and Gupta S.C (2016)Advanced accounts, S. Chand and Company, New Dehli.

3. .Gupta R.L. and Radhaswmy M. (2018) Advanced accountancy Vol II, Sultan Chand and Sons, New Dehli
4. Arulnandan M.A. and Raman K.S. (2018), Advanced Accountancy (Corporate accounting), Vol. II, Himalaya Publishing house Mumbai.
5. Maheshwari S.M., Maheshwari Sunil and Maheshwari Sharad k. (2018), Corporate Accounting, Vikas Publication House, New Dehli.
6. Shukla M.C., Grewal T.S. and Gupta S.C., Advanced accounts, S. Chand and Company, New Dehli.
7. Jain S.P.; Narang K.L .; Agrawal Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting ) Vol II, Kalyani Publishers, New Delhi.
8. Hanif M. and Mukharjee A. (2018). Modern Accountancy Vol. II, Mc Graw Hill Education India (Private)Ltd. Noida.

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

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

**Suggested Research Journal:**

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

Shivaji University, Kolhapur

Nature of Question Paper

M.Com –I Semester- II

Title of Paper-Advanced Accountancy -Paper V

Instruction:

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

Q.1	a) Choose the appropriate alternatives (10) b) True and False (6)	16
Q.2	Short Notes( any 4 out of 6)	16
Q.3	Practical Problem	16
Q.4	Practical Problem	16
Q.5	Practical Problem	16
Q.6	a) Short Practical Problem	8
	b) Short Practical Problem	8

Theory questions - 40% and Practical Problems – 60%



Shivaji University, Kolhapur  
Syllabus of M.Com  
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Management Syllabus in accordance  
with NEP 2020 Introduced from  
Academic Year 2023-24 M.Com –I  
Semester- II  
Title of Paper-Advanced Accountancy Paper  
VI (Cost Accounting)  
(DSC-6) (MMA-VI)

**4 Credits**

Course Outcomes:

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

	<b>Course Content</b>	
<b>Unit-I:</b>	<b>Introduction and Elements of Cost:</b>	<b>(10 hours)</b>
Theory	a) Meaning, scope, objectives and advantages of cost accounting b) Elements of Cost – Material Cost, Labour Cost and Overheads; Classification of cost, preparation of cost sheet and quotation.	
Practical	Collect cost data from any organization and prepare costsheet and quotations	
<b>Unit-II:</b>	<b>Job Costing and Unit Costing</b>	<b>(15 hours)</b>
Theory	Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet.	
Practical	a) Collect cost data from organization which are working on job basis and observe job cost sheet	
<b>Unit-III</b>	<b>Process Costing</b>	<b>(20 hours)</b>
Theory	A) Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products.	
Practical	Visit any processing unit and observe Process Accounts	
<b>Unit-IV</b>	<b>Contract Costing</b>	<b>(15 hours)</b>
Theory	Contract Costing- Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account	

Practical	Collect cost data from any contractor and prepare contract account for a single contract	
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**Reference Books**

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

**Nature of Question Paper**

M.Com. Part-I (Semester-II)  
Advanced Accountancy Paper VI  
(Cost Accounting)

Instructions:

6. Question No.1, and Q. No. 2 are Compulsory.
7. Attempt any Three Questions from Q. No.3 to 6.
8. Use of calculator is allowed

Q.No.1	a) Choose Correct Alternative (10 Marks)	
	b) State True or False (6 Marks)	16 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)	16 Marks
Q.No.3	Problem	16 Marks
Q.No.4	Problem	16 Marks
Q.No.5	Problem	16 Marks
Q.No.6	a. Short Problem	8 Marks
	b. Short Problem	8 Marks

(Theory questions – 40% and Practical Problems – 60%)

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

Course Outcomes      Title of Paper-Advanced Accountancy  
Paper VII  
(Auditing)

(DSC-7) (MMA-VII)

After Studying this course, students shall be able to:

1. Understand the basic concepts and objectives of audit
2. Gain working knowledge of generally accepted auditing procedures
3. Identify the skills and techniques of conducting audit of various entities
4. Know the recent trends in practice of audit

**4  
Credits**

Unit	Contents:	No. of Hours
I	<b>Auditing and Assurance Standards</b> <b>Theory</b> - Evolution of Auditing and Assurance Standards, Updated List of Auditing and Assurance Standards. Specific study of - AAS 1: Basic Principles Governing an Audit AAS 2: Objectives and Scope of Audit of Financial Statements AAS 3: Documentation AAS 5: Audit Evidence AAS 8: Audit Planning AAS 28: Auditor's Report on Financial Statements <b>Practical:</b> Visit to any firm of Chartered Accountants and organize discussion with the auditor on Auditing and Assurance Standards	15
II	<b>Internal Control System</b> <b>Theory</b> – Nature, Scope, Objectives and Limitations of Internal Control. Need for evaluation Internal Control System and techniques of evaluation of Internal Control System <b>Practical:</b> Visit to any company and observe internal control system and find out strengths and weaknesses of the system.	15

III	<b>Specific Types of Audit</b> Cost Audit, Tax Audit, Management Audit and Social Audit Audit of Computerized Accounting <b>Practical:</b> Visit any manufacturing company and understand the process of conducting cost audit and tax audit. Visit to any institute which is applying Computerised Accounting and try to understand the process of Audit of Computerized Accounting	15
IV	<b>Audit of Various Entities</b> Audit of Public Sector Undertakings, Audit of Educational Institutions <b>Practical:</b> Visit to educational institute and understand the process of conducting an audit. Download Auditor's Report of Public Sector Undertaking and discuss it in group discussion.	15

<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper M. Com. I Semester II Advanced Accountancy Paper VII (Auditing) Duration: 3 hours.</p>	
Marks: 80	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>Question number 1 and 2 are compulsory</li> <li>Attempt any three questions from question number 3 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Long answer question	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question	(16)
Q.5 Long answer question	(16)
Q. 6. a. Short answer question	(8)
b. Short answer question	(8)

Reference Books:

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

Journals

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

Shivaji University, Kolhapur  
Syllabus of M.Com  
Faculty of Commerce and  
Management Syllabus in accordance  
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Academic Year 2023-24 M.Com –I  
Semester- II  
Advanced Accountancy -Paper VIII  
Title of Paper- Introduction to  
Auditing  
(DSC-8) (MMA-VIII)

After Studying this course, students shall be able to:

1. Understand the basic concepts and objectives of audit
2. Gain working knowledge of generally accepted auditing procedures
3. Identify the skills and techniques of conducting audit of various entities
4. Know the recent trends in practice of audit

**2 Credits**

Unit	Contents:	No. of Hours
I	<b>Basic Concepts of Audit:</b> <b>Theory</b> - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. <b>Practical:</b> Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities.	15
II	<b>Audit Procedure and Audit Report</b> <b>Theory</b> - Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion <b>Practical</b> – Visit to an organization where actual audit in process and observe the process and report.	15

Reference Books:

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

Lahoti,  
A.S. Foundation

4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers



5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publihsers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

#### Journals

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

<p style="text-align: center;">Shivaji University, Kolhapur  Nature of Question Paper  M. Com. I Semester II  Advanced Accountancy -Paper VIII  (Introduction to Auditing)  Duration: 2 hours.</p>	
Marks: 40	
Instructions: 3. Question number 1 and 2 are compulsory 4. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Case Study (preparation of Audit Report with the help of given information)	(8)
Q.3 Short Notes (any 4 out of 6)	(8)
Q.4 Long answer question (considering the marks and time)	(8)
Q.5 Long answer question (considering the marks and time)	(8)
Q. 6. a. Short answer question	(4)
b. Short answer question	(4)

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

Title of Paper- Advanced Cost Accountancy  
Paper I (Introduction to Cost Accounting)

**Course Outcomes: (DSC – 1) (MMB – 1)**

After studying this course, students shall be able to:

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

**4 Credits**

Unit	Contents:	No. of Hours
I	<b>Introduction to Cost Accounting:</b> Part I <b>Theory</b> - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting <b>Practical:</b> organize Group Discussion cost accounting	15
II	<b>Introduction to Cost Accounting:</b> Part II <b>Theory</b> - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management <b>Practical</b> – Visit to any company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically.	15
III	<b>Basic Concepts in Cost Accounting</b> <b>Theory</b> - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost <b>Practical:</b> Organise group discussion on above concepts	10
IV	<b>Cost Classification and Preparation of Cost Sheet</b> <b>Theory</b> - Classification of Cost on various bases, Preparation of Cost Sheet and Quotation <b>Practical:</b> Visit any manufacturing unit and prepare cost sheet	20

**Reference Books:**

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

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

### Journals

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

<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper M. Com. I Sem. I Title of Paper- Advanced Cost Accountancy Paper I (Introduction to Cost Accounting)</p>	
Marks: 80	Duration: 3 hours.
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1 and 2 are compulsory</li> <li>2. Attempt any three questions from question number 3 to 6</li> <li>3. Use of calculator is allowed</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question	(16)
Q.4 Long answer question /Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short answer question /Practical problem	(8)
b. Short answer question	(8)

Theory questions – 60%, practical problems – 40%

Shivaji University, Kolhapur  
Syllabus of M.Com  
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with NEP 2020 Introduced from  
Academic Year 2023-24 M.Com –I  
Semester- I

Title of Paper- Advanced Cost Accountancy  
Paper II (Accounting of Elements of Cost)  
(DSC – 2) (MMB – II)

**Course Outcomes:**

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

1. Prepare Bin Card and Stores Ledger
2. Understand the different techniques of material control
3. determine wage rates under different situations
4. control overhead costs

4 Credits

Unit	Contents:	No. of Hours
I	<b>Cost Accounting of Material</b> <b>Theory</b> - Purchase of Materials – Procedure of purchase of materials Material Store and Issue – Preparation of Bin Card and Stores Ledger - Methods of Pricing of Issue of Material - FIFO, LIFO, Simple Average, Weighted Average, Inflated Price, Specific Price, Base Stock, HIFO, Market Price, Standard Price, (PRACTICAL problems will be asked on FIFO, LIFO, Simple and Weighted Average only) <b>Practical:</b> Visit to any manufacturing company and observe their stores ledger.	15
II	<b>Material Control</b> <b>Theory</b> – Techniques of Material Control – Stock Level Setting, EOQ, JIT, ABC, VED, Perpetual Inventory, Double Bin, Input-Output Ratio, Stock Turnover Ratio, FNSD, Cost Reports (PRACTICAL problems will be asked on level setting and EOQ) <b>Practical</b> - Visit to any manufacturing company and observe their Material Control System.	15

III	<p><b>Cost Accounting of Labour</b></p> <p><b>Theory</b> – A) Meaning of Basic Concepts – Labour Cost, Labour Turnover, Labour Productivity, Motion Study, Time Study, Job Analysis, Job Evaluation, Merit Rating, Idle time, Overtime,</p> <p>B) Systems of Wage Payments</p> <p>a) Time wage System,</p> <p>b) Piece Rate System – Straight Piece Rate, Taylor’s Differential Piece Rate, Merrick’s Multiple Piece Rate, Gant’s Task and Bonus Plan.</p> <p>c) Premium and Bonus Plan – Halsey Premium Plan, Rowan Plan, Emerson</p>	15
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	Efficiency Plan, Bedeaux Point Premium Plan, Barth Plan. d) Group Bonus Schemes – e) Co-partnership and Profit Sharing Schemes (PRACTICAL problems will be asked on Taylor's Differential Piece Rate, Merrick's Multiple Piece Rate, Halsey Premium Plan, Rowan Plan) <b>Practical:</b> Visit any manufacturing organization and understand its method of wage payments	
IV	<b>Cost Accounting of Overheads</b> <b>Theory</b> - Overheads: Classification, Allocation and Apportionment, Re-apportionment, Absorption (PRACTICAL Problem may be asked on calculation of Absorption Rates and Machine Hour Rate) <b>Practical:</b> Visit any organization and understand its method of Remuneration	15

### Reference Books:

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

### Journals

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

Shivaji University, Kolhapur  
Nature of Question Paper  
M.Com –I Semester- I  
Advanced Cost Accountancy  
Paper II  
**(Accounting of Elements of Cost)**

Marks: 80

Duration: 3 hours.

Instructions:

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

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

Shivaji University, Kolhapur  
Syllabus of M.Com  
Faculty of Commerce and  
Management Syllabus in accordance  
with NEP 2020 Introduced from  
Academic Year 2023-24 M.Com –I  
Semester- I  
Title of Paper- Advanced Cost Accountancy  
Paper III (Methods of Costing)  
(DSC – 3) (MMB – III)

**Course Outcomes:**

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

11. Prepare Cost Records under Job and Batch Costing
12. Prepare Cost Records under Contract Costing
13. Prepare Cost Records under Process Costing
14. Prepare Cost Records under Operating Costing

**4 Credits**

Unit	Contents:	No. of Hours
I	<b>Job and Batch Costing:</b> Features and Objectives of Job Costing, Preparation of Job Cost Sheet Features and procedure of Batch Costing, Economic Batch Quantity <b>Practical:</b> Visit any manufacturing concern and prepare job/batch cost sheet	15
II	<b>Contract Costing:</b> Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and De-escalation Clause, Preparation of Contract Accounts <b>Practical:</b> Visit any Construction site/office and prepare contract account for one year.	15
III	<b>Process Costing:</b> Characteristics of Process Costing, Normal Loss, Abnormal Loss and Abnormal Gain and their accounting treatment, Equivalent Production, Evaluation of Equivalent Production, Preparation of Process Accounts (With and without opening as well as closing Work in Process), Process Accounts (with Inter-process Profit) Joint Products and By Products: Joint cost and subsequent costs, Decision regarding further processing, Limitations of joint cost analysis <b>Practical:</b> Visit any manufacturing unit where process costing is applicable and prepare process accounts	15



IV	<b>Operating Costing (Service Costing)</b> Characteristics of Operating Costing, Cost Unit, Transport Costing, Log Sheet, Pricing Based on Operating Costing, Canteen or Hotel Costing, Boiler House Costing, Hospital Costing, Theatre Costing, Electricity Costing <b>Practical:</b> Visit a service enterprise and determine cost of service	15
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Shivaji University, Kolhapur Nature of Question Paper  M.Com –I Semester- I Title of Paper- Advanced Cost Accountancy Paper III (Methods of Costing)  Marks: 80 <span style="float: right;">Duration: 3 hours.</span>	
Instructions: 4. Question number 1, 2 and 3 are compulsory 5. Attempt any two questions from question number 4 to 6 6. Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical problem	(16)
Q.4 Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

#### Reference Books:

15. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
16. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers
17. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
18. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
19. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K International Publishing House
20. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
21. Cost Accounting : Jawahar Lal, Tata McGraw Hill
22. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
23. Cost Management : Ravi M Kishore, Taxmann Publications
24. Principles and Practice of Cost Accounting : Bhattacharya A K , Prentice Hall (I) Publishers

#### Journals

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

Shivaji University,  
Kolhapur Syllabus of  
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Academic Year 2023-24 M.Com –I

Semester- II

2 Credits

Course outcomes

Students will  
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Title of Paper- Introduction to Income Tax  
Paper IV  
(DSC – 4) (MMB – IV)

- 8) know the basic information related to income tax.
- 9) Know important terms and how to determine Residential Status of an Assessee
- 10) Understand procedure of assessment and Income Tax Authorities

	Course Content	
<b>Unit-I:</b>	<b>Introduction to Income Tax</b>	<b>(10 hours)</b>
Theory	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS	
Practical	Organize discussion with Tax Consultant to know the current practice.	
<b>Unit-II</b>	<b>Basic Information about Income Tax</b>	<b>20 hours</b>
Theory	Important Definitions Under the Income Tax Act, 1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-II	

**Reference Books:**

- 11) Singhania – Student's Guide to Income Tax
- 12) Prasad Bhagwati – Income Tax Law & Practice
- 13) Mehrotra H.C. – Income Tax Law
- 14) Dinkar Pagare –Income Tax Law and Practice
- 15) Ahuja and Gupta – Systematic Approach to Income Tax

### Nature of Question Paper

M.Com. Part-I (Semester-I)  
Introduction to Income Tax

Instructions:

9. Question No.1, and Q. No. 2 are Compulsory.

10. Attempt any Three Questions from Q. No.3 to 6.

Q.No.1	a) Choose Correct Alternative	(5 Marks)	
	b) State True or False	(3 Marks)	8 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)		8 Marks
Q.No.3	Long answer question (considering the marks and time)		8 Marks
Q.No.4	Long answer question (considering the marks and time)		8 Marks
Q.No.5	Long answer question (considering the marks and time)		8 Marks
Q.No.6	a. Short answer question		4 Marks
	b. Short answer question		4 Marks

Shivaji University, Kolhapur  
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Introduced from Academic Year 2023-24

M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper V  
(Techniques of Costing)  
(DSC – 5) (MMB - V)

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

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

**4 Credits**

Unit	Contents :	No. of Hours
I	<b>Marginal Costing and CVP Analysis</b> Meaning of Marginal Cost, Contribution, Basic Equation of Marginal Costing, Cost Volume Profit Analysis, Profit Planning, Break Even Analysis, Decision Making with the help of Marginal Costing  <b>Practical:</b> Visit any manufacturing enterprise and classify the costs based on variability and calculate break-even point Make graphical determination of break-even point	15
II	<b>Standard Costing and Variance Analysis :</b> Meaning and Features of Standard Cost, Setting of Standards, Types of Standards, Meaning of Standard Costing, Concept of Variance Analysis, Material, Labour and Overhead Variances  <b>Practical:</b> Prepare power point presentation on different aspects of Standard Costing	15
III	<b>Activity Based Costing</b> Meaning and Nature of Activity Based Costing, Concept of Cost Drivers, Preparation of Cost Statement, Income Statement on the basis of Activity Based Costing as well as Absorption Costing  <b>Practical :</b> Assignments or problems on Activity Based Costing.	15
IV	<b>Uniform Costing :</b> Meaning of Uniform Costing, Features, Advantages and Limitations of Uniform Costing, Uniform Costing and Inter-firm Comparison, Prerequisites of Uniform Costing  <b>Practical :</b> Group Discussion on various aspects of 'Uniform Costing and Interfirm Comparison'	15

**Reference Books:**

25. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
26. Cost Accounting : Horngreen, Datar and Rajan, Pearson Education Publishers
27. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand
28. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
29. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K International Publishing House
30. Elements of Cost Accounting : S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
31. Cost Accounting : Jawahar Lal, Tata McGraw Hill
32. Advanced Cost and Management Accounting : Saxena and Vasishth, S.Chand and Sons
33. Cost Management : Ravi M Kishore, Taxmann Publications
34. Principles and Practice of Cost Accounting : Bhattacharya A K , Prentice Hall (I) Publishers

**Journals**

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

Shivaji University, Kolhapur Nature of Question Paper  M.Com –I Semester- II  Title of Paper- Advanced Cost Accountancy Paper IV (Techniques of Costing)  Marks: 80 Duration: 3 hours.	
Instructions: 7. Question number 1, 2 and 3 are compulsory 8. Attempt any two questions from question number 4 to 6 9. Use of Calculator is allowed	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Practical problem	(16)
Q.4 Practical problem	(16)
Q.5 Practical problem	(16)
Q. 6. a. Short Problem	(8)
b. Short Problem	(8)

Shivaji University, Kolhapur  
Syllabus of M.Com  
Faculty of Commerce and Management  
Syllabus in accordance with NEP 2020  
Introduced from Academic Year 2023-24  
M.Com –I Semester- II  
Title of Paper- Advanced Cost Accountancy Paper VI  
(Cost Records and Cost Audit)  
(DSC – 6) (MMB – VI)

After studying this course, the students shall be able:

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

**4 Credits**

Unit	Contents	No. of Hours
Unit-I	<b>Companies (Cost Records and Audit) Rules 2014</b>	15 hours
	Companies (Cost Records and Audit) Rules 2014	
	Paper Presentation on above contents	
Unit-II	<b>Cost Ledgers and Statements:</b>	15 hours
Theory	a) Cost Records vs. Financial Records, Reconciliation of Cost and Financial Accounts b) Costing System – meaning and characteristics of an Ideal Costing System, Installation of a Costing System – factors to be considered and steps, Practical difficulties in installing Costing System and steps to overcome these difficulties	
Practical	Visit any business unit and understand the cost ledgers and statements	
Unit-III	<b>Non Integrated and Integrated Accounts:</b>	15
Theory	Cost Book Keeping, Cost Ledger Accounts Non Integrated Accounts-Concept, Ledgers to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained; Integrated Accounts-Concept, Features, Advantages and Disadvantages, Pre-requisites of Integrated Accounting System, Accounting Entries.	
Practical	Paper Presentation on Integrated and Non Integrated Accounts.	
Unit-IV	<b>Cost Audit:</b>	15

Theory	Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act, 2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualification of Cost Auditor, Introduction to Companies (Cost Records and Audit) Rules, 2014, Management Reporting under Cost Audit.	
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Practical	Study Cost Audit Report of any organisation and understand the Reporting Requirements.	
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#### **Reference Books:**

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

#### **Journals:**

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

Shivaji University, Kolhapur

Nature of Question Paper

M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper VI

(Cost Records and Cost Audit)

Marks: 80

Duration: 3 hours.

Instructions:

10. Question number 1, 2 and 3 are compulsory

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

12. Use of Calculator is allowed

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

Shivaji University, Kolhapur  
Syllabus of M.Com  
Faculty of Commerce and Management  
Syllabus in accordance with NEP 2020  
Introduced from Academic Year 2023-24  
M.Com –I Semester- II  
Title of Paper- Advanced Cost Accountancy Paper VII  
(Cost Analysis and Decision Making)

Course Outcomes

(DSC – 7) (MMB – VII)

4 Credits

After studying this course, the students shall be able:

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

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

	Market based, Cost Based, Negotiated Transfer Pricing, Dual Prices, Setting Transfer Prices in different situations, disadvantages of transfer prices, Divisional Performance Measurement.	
Practical	Presentation on transfer pricing and divisional performance measurement.	

**Reference Books:**

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

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  2. The Chartered Accountant: The Institute of Chartered Accountants of India
- Advances in Management Accounting: Emerald Publishing

Shivaji University, Kolhapur

Nature of Question Paper

M.Com –I Semester- II

Title of Paper- Advanced Cost Accountancy Paper VII

(Cost Analysis and Decision Making)

Marks: 80

Duration: 3 hours.

Instructions:

13. Question number 1, 2 and 3 are compulsory

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

15. Use of Calculator is allowed

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

Shivaji University, Kolhapur  
Syllabus of M.Com  
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with NEP2020 Introduced from  
Academic Year 2023-24 M.Com –I  
Semester- I  
Title of Paper-Advanced Accountancy -Paper  
VIII (Introduction to Auditing)  
(DSC – 8) (MMB – VIII)

After Studying this course, students shall be able to:

4. Understand the basic concepts and objectives of audit
5. Gain working knowledge of generally accepted auditing procedures
6. Identify the skills and techniques of conducting audit of various entities
7. Know the recent trends in practice of audit

**2 Credits**

Unit	Contents:	No. of Hours
I	<b>Basic Concepts of Audit:</b> <b>Theory</b> - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. <b>Practical:</b> Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities.	15
II	<b>Audit Procedure and Audit Report</b> Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion Practical – Visit to an organization where actual audit in process and observe the process and report.	15

Reference Books:

9. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhau, S. Chand Publications
10. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
11. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
12. Auditing and Assurance Services: Karen Hooks, Wiley Publishers

13. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications



14. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication

15. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publihsers
16. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

#### Journals

8. The Chartered Accountant, The Institute of Chartered Accountants of India
9. Journal of Accounting, Auditing and Finance, Sage Publications
10. International Journal of Auditing, Wiley Publishers

<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper M. Com. I Semester I Advanced Accountancy -Paper VIII (Introduction to Auditing) Duration: 2 hours.</p>	
Marks: 40	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>5. Question number 1 and 2 are compulsory</li> <li>6. Attempt any three questions from question number 3 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Case Study (preparation of Audit Report with the help of given information)	(8)
Q.3 Short Notes (any 4 out of 6)	(8)
Q.4 Long answer question (considering the marks and time)	(8)
Q.5 Long answer question (considering the marks and time)	(8)
Q. 6. a. Short answer question	(4)
b. Short answer question	(4)

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**4 Credits**

Course  
outcomes

M.Com. -I Semester- I  
Advanced Taxation - Paper I

Students will be able to- (DSC – 1) (MMC -1)

- 11) Understand Exemptions and Deductions
- 12) Compute Income from Salary
- 13) Compute Income from Business or Profession
- 14) Compute Income from House Property, Capital Gains and Income from other Sources

	Course Content	
<b>Unit-I:</b>	<b>Exemptions and Deductions</b>	<b>(10 hours)</b>
Theory	Exemptions and Deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.	
Practical	Organise Group Discussion on Exemptions and Deductions	
<b>Unit-II:</b>	<b>Income from Salary</b>	<b>(20 hours)</b>
Theory	Computation of Income from Salary considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime.	
Practical	Collect data from individuals regarding salary income and compute income from salary	
<b>Unit-III:</b>	<b>Income from Business or Profession and Depreciation</b>	<b>(15 hours)</b>
Theory	Computation of income from business or profession considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Depreciation (Sec. 32 and 34)	
Practical	Collect data from any individual regarding income from business or profession and compute the income.	
<b>Unit-IV:</b>	<b>Income from House Property, Capital Gains and Income from other Sources</b>	<b>(15 hours)</b>
Theory	Computation of Income from House Property considering the exemptions and deductions available under Regular (Old) Tax Regime and Alternative (New) Tax Regime. Computation of Capital Gains and Income from other Sources.	
Practical	Collect data from any individual regarding income from house property or capital gains and compute the income.	

**Reference Books:**

- 16) Singhania – Student's Guide to Income Tax
- 17) Prasad Bhagwati – Income Tax Law & Practice

- 18) Mehrotra H.C. – Income Tax Law  
 19) Dinkar Pagare –Income Tax Law and Practice  
 20) Ahuja and Gupta – Systematic Approach to Income Tax

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

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M.Com. -I Semester- I  
Advanced Taxation - Paper II  
(DSC – 2) (MMC – II)

**Course Outcomes:**

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

- a. Understand Clubbing of Income, Set-off and Carry Forward of Losses, Tax Rates
- b. Compute income of individual and HUF and Tax thereon
- c. Compute income of Firms and Companies and Tax thereon
- d. Compute taxable income of Cooperative Societies, Association of Persons and Charitable Trust and Tax thereon

Credits :4

Unit	Contents:	No. of Hours
I	<b>Clubbing of Income, Set-off and Carry Forward of Losses, Tax Rates for the Assessment Year.</b> <b>Theory</b> - Clubbing of Income, Set-off and Carry Forward of Losses, Tax Rates for Various Assesseees for current Assessment Year. <b>Practical</b> - Collect data of total income and compute tax	10
II	<b>Assessment of Individuals and HUF</b> <b>Theory</b> - Computation of Total (Taxable) Income and Tax Liability under Regular (old) Tax Regime and Alternative (New) Tax Regime, when information about two or more sources of income is given <b>Practical</b> - Collect data from Individual or HUF and compute the total income and tax thereon	20
III	<b>Assessment of Firms and Companies</b> <b>Theory</b> - Computation of Income and Taxability of Firms and Companies <b>Practical</b> - Collect data from HUF or Firm and compute the total income and tax thereon	15
IV	<b>Assessment of Other Entities -</b> <b>Theory</b> - Computation of Income and Taxability of Cooperative Societies, Association of Persons and Charitable Trust <b>Practical</b> - Collect data from any cooperative society or AOP or Trust and compute the total income and tax thereon.	15

Shivaji University, Kolhapur  
Nature of Question Paper  
M.Com. -I Semester- I  
Advanced Taxation - Paper II

Marks: 80

Duration: 3 hours.

Instructions:

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

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

Shivaji University, Kolhapur  
Syllabus of M.Com  
Faculty of Commerce and  
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with NEP 2020 Introduced from  
Academic Year 2023-24  
M.Com. -I Semester- I  
Advanced Taxation – III  
**(DSC – 3) (MMC- III)**

**Course Outcomes:**

After studying this course, the students shall:

1. Know the Penalties, Offences and Prosecutions, Income Tax Returns, E-filing of Returns and E-Payments of Taxes
2. Get insight about appeals, revision, search, survey and rectification
3. Understand the provisions of TDS and TCS
4. Understand Tax Audit and calculate Relief

Credits:4

Unit	Contents:	No. of Hours
I	<b>Penalties, Offences and Prosecutions, I T Returns and Assessment</b> <b>Theory</b> - Penalties, Offences and Prosecutions, Various Forms of Income Tax Returns, E-filing of Returns and E-Payments of Taxes, Assessment by the Income Tax Authorities after submission of Returns by Assesseees. <b>Practical:</b> Visit the website of the Income-Tax Department and understand the procedure of online filing of return of income-tax ( <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> )	15
II	<b>Appeals, Revision:</b> Provisions relating to appeals, revision, rectification of mistakes, Powers and Duties of authorities regarding appeals and revisions, Types of assessment <b>Practical:</b> Prepare power point presentation on various types of appeals	15
III	<b>TDS and TCS</b> Tax Deduction and Tax Collection at Source, Provisions relating to TDS and TCS, Procedure of filing of return of TDS <b>Practical:</b> Visit the website of the Income-Tax Department and understand the procedure of filing of TDS returns ( <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> )	15

IV	<b>Tax Audit, Search, Survey and Relief</b> Provisions relating to Tax Audit under section 44 AB, Provisions relating to Search, Survey and Relief, Powers and Duties of the Authorities of Income Tax <b>Practical:</b> Visit office of any Chartered Accountant and understand the manner of preparation of Tax Audit Report Arrange a guest lecture of a Chartered Accountant on different aspects of tax	15
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Shivaji University, Kolhapur Nature of Question Paper  M.Com. -I Semester- I  Advanced Taxation – Paper III  Marks: 80  Duration: 3 hours.	
Instructions: 5. Question number 1 and 2 are compulsory 6. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)



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**2 Credits**

Course  
outcomes

Title of Paper- Introduction to Income Tax  
Paper IV

Students will – (DSC – 4) (MMC – IV)

- 15) know the basic information related to income tax.
- 16) Know important terms and how to determine Residential Status of an Assessee
- 17) Understand procedure of assessment and Income Tax Authorities

	Course Content	
<b>Unit-I:</b>	<b>Introduction to Income Tax</b>	<b>(10 hours)</b>
Theory	Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS	
Practical	Organize discussion with Tax Consultant to know the current practice.	
<b>Unit-II</b>	<b>Basic Information about Income Tax</b>	<b>20 hours</b>
Theory	Important Definitions Under the Income Tax Act, 1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities	
Practical	Group discussion can be conducted in the classroom on the contents of Unit-II	

**Reference Books:**

- 21) Singhania – Student's Guide to Income Tax
- 22) Prasad Bhagwati – Income Tax Law & Practice
- 23) Mehrotra H.C. – Income Tax Law
- 24) Dinkar Pagare – Income Tax Law and Practice
- 25) Ahuja and Gupta – Systematic Approach to Income Tax

### Nature of Question Paper

M.Com. Part-I (Semester-I)  
Introduction to Income Tax

Instructions:

11. Question No.1, and Q. No. 2 are Compulsory.  
12. Attempt any Three Questions from Q. No.3 to 6.

Q.No.1	a) Choose Correct Alternative	(5 Marks)	
	b) State True or False	(3 Marks)	8 Marks
Q.No.2	Write Short Notes (Any 2 out of 4)		8 Marks
Q.No.3	Long answer question (considering the marks and time)		8 Marks
Q.No.4	Long answer question (considering the marks and time)		8 Marks
Q.No.5	Long answer question (considering the marks and time)		8 Marks
Q.No.6	a. Short answer question		4 Marks
	b. Short answer question		4 Marks

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Semester- II

Title of Paper- Advanced Taxation Paper V  
(DSC – 5) (MMC – V)

Course Outcomes

4 Credits

After studying this course, the students shall be able:

1. To understand the concept of Goods and Services Tax
2. To know the procedure of Registration under GST
3. To identify the activities tax able under GST
4. To know the concept of Charge of GST

<b>Unit-I</b>	<b>Introduction to GST:</b>	<b>15hours</b>
Theory	Difference between direct and indirect tax, Concept and features of GST, Need for GST, Framework of GST in India, Benefits of GST, Constitutional Provisions	
Practical	Poster presentation on Introduction on GST	
<b>Unit-II</b>	<b>Registration:</b>	<b>15hours</b>
Theory	Persons liable for Registration under GST, CompulsoryRegistration,PersonsnotliableforRegistrationunderGST,Procedureof Registrations, Amendment of Registration,CancellationofRegistration,RevocationofCancellationof Registration	
Practical	Poster Presentation on Registration under GST	
<b>Unit-III</b>	<b>Supply Under GST:</b>	<b>15hours</b>
Theory	Concept of Supply in Consideration of business, Import of Services with Consideration, Supply without Consideration, Activities treated as Supply of Goods or Supply of Services, Activities neither treated as Supply of Goods not Supply of Services, Composite and Mix Supplies, Time and Value of Supply	
Practical	Identify transaction which will amount to supply of goods or supply of services and enlist at least 5 such activities.	
<b>Unit-IV</b>	<b>Charge of GST:</b>	<b>15hours</b>
Theory	Extent and Commencement of CGST Act, SGST Act and UTGST Act, Levy and Collection of CGST, Composition Levy, Extent and Commencement of IGST Act, Levy and Collection of IGST	
Practical	Visit any service provider and identify the services on which tax is payable under reverse charge mechanism.	

**ReferenceBooks:**

- 1) Singhania, V.K. :Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T. N.: Direct Taxes: Snow White Publications, New Delhi
- 3) Singhania, Monica: Students Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. :Goods and Services Tax in India,
- 5) Agarwal, CAVK:GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal: GST for the Layman,TV18 Broadcast Ltd.,
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

### Journals

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

Shivaji University, Kolhapur Nature of Question Paper M.Com. -I Semester- II Advanced Taxation - Paper V	
Marks: 80	Duration: 3 hours.
Instructions: 7. Question number 1 and 2 are compulsory 8. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

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Semester- II

Title of Paper- Advanced Taxation Paper VI  
(DSC - 6) (MMC – VI)

4Credits

**Course Outcomes:**

After studying this course, the students shall be able:

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

<b>Unit-I</b>	<b>Input Tax Credit:</b>	<b>15hours</b>
Theory	Meaning and Definition, Eligibility and Conditions for taking Input Tax Credit, Apportionment and Blocked Credit, Availability of Credit in Special Circumstances, Utilisation of Input Tax Credit	
Practical	Visit any GST assessee and understand how he/she availed and utilised ITC	
<b>Unit-II</b>	<b>Exemptions from GST:</b>	<b>15hours</b>
Theory	Power to Grant Exemption from GST, Relevant Provisions of Section 11 of the CGST Act and Section 6 of the IGST Act, Goods Exempt from GST, Services Exempt from GST	
Practical	Presentation on Exempted Goods & Service under GST	
<b>Unit-III</b>	<b>Tax Invoice, Debit and Credit Notes:</b>	<b>15hours</b>
Theory	Meaning and Proforma of Tax Invoice, Debit Notes, Credit Notes; Prohibition of Unauthorised Collection of Tax; Amount of Tax to be Indicated on Tax Invoice and other documents.	
Practical	Study and fill up the proforma of Tax invoice, Debit note and Credit note of an arbitrary trader	
<b>Unit-IV</b>	<b>Payment of Tax and Returns:</b>	<b>15hours</b>
Theory	Electronic Cash and Credit Ledger, Electronic Liability Register, Interest on Delayed Payment of Tax, Furnishing the details of Outward and Inward Supplies, Procedure of Filing Return under GST, Claim of ITC, Annual, Return, Final Return, Default in Furnishing Return.	
Practical	Visit office of any GST practitioner and understand the procedure of payment of GST and filing of GST	

**Reference Books:**

1. Singhanian, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi
3. Manoharan, T.N.: Direct Taxes: Snow White Publications, New Delhi
4. Singhanian, Monica: Students' Guide to Income Tax and GST, Taxmann, New Delhi
5. Sury, M.M.: Goods and Services Tax in India,
6. Agarwal, CAVK: GST Guide for Students, Neelam Book House, Delhi
7. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
8. Thakkar, Vishal: GST for the Layman, TV18 Broadcast Ltd.,
9. The Institute of Chartered Accountants of India, Study Material for CA Inter/Final

**Journals**

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

<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper M.Com. -I Semester- II Advanced Taxation - Paper VI</p> <p>Marks: 80 <span style="float: right;">Duration: 3 hours.</span></p>	
<p>Instructions:</p> <p>9. Question number 1 and 2 are compulsory</p> <p>10. Attempt any three questions from question number 3 to 6</p>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

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Semester- II  
Title of Paper- Advance Taxation Paper VII  
(DSC – 7) (MMC – VII)

**Course Outcomes:**

After studying this course, the students shall be able:

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

**4 Credits**

Unit	Contents:	No. of Hours
I	<b>Introduction to Customs Duty:</b> Meaning of Customs Duty, Constitutional Provisions, Sources of customs law, levy of customs duty, customs duty non-leviable in certain cases, exemption from customs duty <b>Practical:</b> Write an assignment on the constitutional provisions of customs duty	15
II	<b>Valuation for Customs Duty:</b> Classification of imported/exported goods, valuation of imported/exported goods, Dates for determining rate of duty and tariff valuation, types of customs duty, Import and export procedure, Clearance for home consumption, Duty drawback <b>Practical:</b> Prepare a power point presentation on types of duty	15
III	<b>Profession Tax</b> Meaning, Rate, Significance of Profession Tax, Applicability of Profession Tax, Compliance of provisions in Profession Tax Act and assessment procedure <b>Practical:</b> Write an assignment on applicability of profession tax.	15
IV	<b>Returns and Assessment:</b> Various returns to be filed for customs duty as well as profession tax, Assessment procedure under Customs Act and Profession Tax Act. <b>Practical :</b> Visit any importer/exporter or service provider and understand the procedure of return filing of customs Arrange a guest lecture of a tax consultant on import/export procedure and duties	15

**Reference Books:**

1. Direct Taxes : V.K. Singhania, Taxmann Publications
2. Direct Taxes : T.N. Manoharan, Snow White Publications
3. Indirect Taxes : V.S. Datey, S.Chand Publications



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

5. Taxation – Law and Practice : Balchandran, Thothadri, Prentice Hall India Publishers
6. Taxation Laws : Atal Kumar, Central Law Publications
7. Study Material (CA Final and IPCC) issued by Institute of Chartered Accountants of India
8. Income Tax Ready Reckoner : Dr. Vinod K. Singhania, Taxmann Publications

**Journals:**

The Chartered Accountant, The Institute of Chartered Accountants of India  
 Management Accountant, The Institute of Cost and Management Accountants of India  
 India Indian Journal of Tax Law, National Law

Shivaji University, Kolhapur Nature of Question Paper M.Com. -I Semester- II Advanced Taxation - Paper VII Marks: 80 <span style="float: right;">Duration: 3 hours.</span>	
<b>Instructions:</b> 11. Question number 1 and 2 are compulsory 12. Attempt any three questions from question number 3 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Short Notes (any 4 out of 6)	(16)
Q.3 Long answer question/practical problem	(16)
Q.4 Practical Problem	(16)
Q.5 Practical Problem	(16)
Q. 6. a. Short Problem	(8)
b. Short answer question/ Problem	(8)

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Semester- I  
Title of Paper-Advanced Accountancy -  
Paper VIII (Introduction to Auditing)  
(DSC – 8) (MMC – VIII)

After Studying this course, students shall be able to:

11. Understand the basic concepts and objectives of audit
12. Gain working knowledge of generally accepted auditing procedures
13. Identify the skills and techniques of conducting audit of various entities
14. Know the recent trends in practice of audit

**2 Credits**

Unit	Contents:	No. of Hours
I	<b>Basic Concepts of Audit:</b> <b>Theory</b> - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. <b>Practical:</b> Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities.	15
II	<b>Audit Procedure and Audit Report</b> Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion Practical – Visit to an organization where actual audit in process and observe the process and report.	15

Reference Books:

17. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhai, S. Chand Publications
18. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
19. Advanced Auditing and Professional Ethics: CA Vinod Kumar Agarwal, CA Arati Lahoti, A.S. Foundation
20. Auditing and Assurance Services: Karen Hooks, Wiley Publishers

21.

Auditing and Assurance: CA Surabhi Bansal, Bestword Publications

22. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
23. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
24. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

#### Journals

15. The Chartered Accountant, The Institute of Chartered Accountants of India
16. Journal of Accounting, Auditing and Finance, Sage Publications
17. International Journal of Auditing, Wiley Publishers

<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper M. Com. I Semester I Advanced Accountancy -Paper VIII (Introduction to Auditing) Duration: 2 hours.</p>	
Marks: 40	
Instructions:	
<p>7. Question number 1 and 2 are compulsory</p> <p>8. Attempt any three questions from question number 3 to 6</p>	
Q. 1 a. Choose the appropriate alternative	(5)
b. True or false	(3)
Q.2 Case Study (preparation of Audit Report with the help of given information)	(8)
Q.3 Short Notes (any 4 out of 6)	(8)
Q.4 Long answer question (considering the marks and time)	(8)
Q.5 Long answer question (considering the marks and time)	(8)
Q. 6. a. Short answer question	(4)
b. Short answer question	(4)

	<p>Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management</p> <p>Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24</p> <p>M.Com –I Semester- I</p> <p>Title of Paper- Business Administration Paper I <b>Mandatory Paper - I: Business Administration</b> <b>(Introduction to Business Administration)</b> <b>(DSC -1) (MMD – I)</b></p>	
	<p><b>Course Outcomes:</b> After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the meaning and concept of business administration.</li> <li>2. Understand analysis of business environment.</li> <li>3. Get acquainted with concept of LPG and current scenario of business in India.</li> <li>4. Aware about business ethics and corporate culture.</li> </ol>	
	<p>Total 60 Hours</p> <p>4 Credits</p>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
Unit 1: Theory	<p><b>A) Business Administration-:</b> Concept, Definitions, Nature, scope Characteristics, Objectives of business. Challenges and opportunities before today's business. E-Business- Concept Definitions, features, significance in present scenario.</p> <p><b>B) Administration:</b> - Concept, definitions, features</p> <p><b>C) Business Administration :-</b> Concept, definitions, features, and importance of business administration</p>	10
Practical	Visit to business organisation and to get information about business administration and Prepare report on it.	5
Unit 2: Theory	<b>Business Environment:-</b> Concept, Macro and Micro elements.Environment Analysis- Process- spot analysis, Industry analysis, situation analysis, SWOC analysis.	10
Practical	Visit and make environmental analysis of any business organisation and present seminar on it in the classroom	5
Unit 3: Theory	<b>Government and Business:-</b> Changing role of Government in business, Public Private and Joint Sector. Social Responsibility of Business, Business and society, Liberalisation, Privatisation and Globalisation in Business. Social Audit- Nature, Evolution, status in India.	10
Practical	Make a social audit of any business organisation in your area and prepare social audit report.	5
Unit 4: Theory	<b>Business Ethics:-</b> Concept and definitions, nature, sources, Ethical dilemmas, Managing Ethical dilemma,	10

	Corporate Culture and ethics, methods to improve ethical decisions, factors that raise ethical Standard , Code of Ethics.	
Practical	Visit to any business organisation and get the information about business ethics followed by the organisation and present seminar on it.	5
	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. Knootz Weiandrich, Essentials of Management, McGrawHill International,</li> <li>2. Kazmi , Business Policy, Tata McGraw Hill,</li> <li>3. Tripathi Reddy Principles of Management, Tata McGrawHill,</li> <li>4. Francis Cherunilam, Business Environment, HimalayaPublishing House.</li> <li>5. Balsubramanian , Corporate Governance.</li> <li>6. Aswathappa K. Legal Environment of Business, Himalaya Publishing House.</li> <li>7. Trivedi M. L. Government and Business, Bombay Multitech.</li> <li>8. Amarchand D. , Government and Business, Tata McGraw Hill</li> <li>9. Guleek William F., Strategic Managementand Business Policy, McGraw Hill.</li> </ol>	



	<p>Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management</p> <p>Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24</p> <p>M.Com –I Semester- I Title of Paper- <b>Business Administration (Human Resource Management) Paper-II (DSC – 2) (MMD – II)</b></p>	
	<p><b>Course Outcomes:</b> After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> <li>1. It will help the students to learn the conceptual theme of HRM.</li> <li>2. Empower the students to design and develop HRM aspects</li> <li>3. It will help students to know how to retain the HR talent in the organization</li> <li>4. Apply the right evaluation framework of HR</li> <li>5. Help to aware about conducting the interview of HR Manager</li> </ol>	
	<p>Total 60 Hours</p> <p>4 Credits</p>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
Unit 1: Theory	<p><b>Human Resource Management (HRM):</b> HRM Concept and Definition- Objectives of HRM, Scope and Functions of HRM. Difference between Personnel Management and Human Resource Management- Evolution and Development of HRM. Environment of HRM: Internal and External. Ethical issues in HRM.</p>	10
Practical	Visit to Human Resource Department of nearby Industrial unit and prepare a visit report on that department. Prepare Mini Project on HRM of the Industry.	5
Unit 2: Theory	<p><b>[A] Human Resource Planning (HRP):</b> Concept and need of HRP, Factors affecting HRP, Job Analysis, Job Description &amp; Job Specification. <b>Recruitment and Selection</b> – Concept and procedure</p> <p><b>[B] Training and Development</b> – Concept and need of training, methods of training (on the job and off the job). Steps in training and development program.</p>	10
Practical	<ul style="list-style-type: none"> <li>• Visit to nearby by labour oriented organization and take notes of prepared periodical HRP and its procedure of recruitment and selection.</li> <li>• Understand and prepared report on training and development methods applied in the nearest visited organization/ industry.</li> </ul>	5
Unit 3: Theory	<p><b>[A] Performance Appraisal-</b> Concept, Process, Methods of performance appraisal, Ethics in performance appraisal. Merit Rating and its significance.</p> <p><b>[B] Human Resource Remuneration</b> – Concept of remuneration, Meaning of wages and salary, Objectives of wages</p>	10

	and salary administration, factors affecting remuneration, Method of remuneration, Incentives plans and fringe benefits.	
Practical	<ul style="list-style-type: none"> <li>• Visit nearest organization to do the micro analysis of performance appraisal system. Prepare a report contain methods of performance appraisal used in respective organization.</li> <li>• Visit local organizations &amp; check compensation methods and tools applied</li> </ul>	5
Unit 4: Theory	<p><b>Recent Trends in Human Resource Management:</b></p> <p><b>[A] Human Resource Information System (HRIS)</b> - Concept and need for HRIS, Advantages and Uses of HRIS Designing of HRIS.</p> <p><b>[B] Managing Human Resource in Virtual Organization (VO)-</b> Meaning, Features and Types of VOs - Difference between Traditional and Virtual Organization, HRM in VOs</p>	10
Practical	<p>Search and download the articles/ research articles through internet. News paper reports on virtual organization. Study the</p> <p>Scenario of virtual organization focusing on human resource.</p> <p>Prepare a review report and submit.</p>	5
	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Human Resource Management – A South- Asian Perspective by Robert L. Mathis, John H. Jackson, Manas Ranjan Tripathy.</li> <li>2. Angelo DeNisi , Ricky Griffin, HR with Mind Tap, Cengage Publication, 2020, Edition: 5<sup>th</sup>.</li> <li>3. Scott A. Snell, Shad Morris, Managing Human Resources with MindTap, Cengage Publication, Edition: 18<sup>th</sup>, 2019.</li> <li>4. Human Resource Management by Garry Dessler, Biju Varkkey, 14th edition</li> <li>5. Managing Human Resources by Luis R. Gomez -Mejia, David Balkin, Robert L. Cardy, VIIth Edition.</li> <li>6. Human Resource Management an experiential approach – H John Bernardin – 4th edition.</li> <li>7. Human Resource Management Text &amp; Cases – K Aswathappa. Personnel &amp; Human Resource Management text &amp; cases – P. Subba Rao</li> <li>8. Managing Human Resources Wayne F. Cascio, Ranjeet Nambudiri – 8th edition.</li> <li>9. Compensation Management – Dr. Kanchan Bhatia.</li> <li>10. Human Resource Management: Text and Cases,- S.SKhanna: S. Chand Publication, New Delhi.</li> </ol>	

	<p>Shivaji University, Kolhapur</p> <p>Syllabus of M.Com</p> <p>Faculty of Commerce and Management</p>	
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	<p>Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24</p> <p>M.Com –I Semester- I Title of Paper- Business Administration P-III (Marketing Management ) (DSC – 3) (MMD – III)</p>	
	<p><b>Course Outcomes:</b> After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the basic concepts in Marketing.</li> <li>2. To acquaint with new marketing trends and the marketing environment.</li> <li>3. Demonstrate the segmentation, targeting and positioning of product and services.</li> <li>4. Summarize the marketing mix components.</li> </ol>	
	<p>Total 60 Hours</p> <p>4 Credits</p>	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
Unit 1: Theory	<p>A. Basics of Marketing: Introduction, Nature &amp; scope of marketing, the core concepts of marketing, marketing in 21st century, Introduction to Services Marketing.</p> <p>B. Marketing Environment: Micro and Macro marketing environment, Marketing Planning and Marketing Planning process, Differentiation between Sales and Marketing. Introduction to Services marketing.</p> <p>C. Consumer Behaviour-Meaning and definition of Consumer behaviour, importance, Different buying roles, Consumer buying decision process, factors influencing consumer behaviour.</p>	10
Practical	<p>Visit a business organization nearby and understand the sales and marketing scenario of the business. Talk with the owner/promoter/decision maker in sales and marketing/marketing executives to understand the competitive scenario in the market. Also talk with the people surrounding you on the recent purchases, motive behind the purchase, aspects considered while purchasing the product/service. Prepare a handwritten report and submit. Take the photographs of visits in cell phone and attach in the report.</p>	5
Unit 2: Theory	<p>Market segmentation-Meaning and concept, benefits of segmentation, Bases for market segmentation consumer goods market segmentation; industrial goods market segmentation, Market targeting- Selection of segments, Product positioning.</p>	10
Practical	<p>Select any consumable product along with its competitor and study Segmentation, Targeting, and Differentiation and Positioning. Prepare a handwritten report and submit.</p>	5
Unit 3: Theory	<p>Marketing Mix- Introduction, Meaning, Scope and importance, 4P's to 4 C's.</p> <p>A. Product Mix: concept of product, difference between product and services, product life cycle (PLC) concept of new product development.</p> <p>B. Price mix: Meaning, elements, importance of price mix,</p>	10

	<p>Factors influencing pricing, pricing methods and recent trends in pricing.</p> <p>C. Place mix: meaning and concept of channel of distribution. Types of channel of distribution or intermediaries, factors influencing selection of channels, types of distribution strategies. Concept of logistics and supply chain management.</p> <p>D. Promotion mix: meaning, elements of promotion mix, advertising: definition, importance, limitations, types of media, 5 M's of advertising.</p>	
Practical	Online exercise: Visit any website of FMCG organization, study its marketing mix. Prepare a handwritten report and submit.	5
Unit 4: Theory	<p>A. Branding decisions – concept of branding advantages and disadvantages of branding. Types of Branding.</p> <p>B. Packaging decision – Concept, Packaging advantages and disadvantages. Features and functions of packaging.</p> <p>C. Digital Marketing – Introduction, scope, nature. Tools of digital marketing. Advantages of digital marketing.</p>	10
Practical	Make a list of consumable products used at your home and study the branding as well as study the packaging and prepare a handwritten report on at least five products and submit.	5
	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Kotler Phillip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar, Marketing Management - a south Asian perspective, Pearson Prentice Hall.</li> <li>2. Louis E. Boone, David L. Kurtz, Contemporary Marketing with MindTap, Cengage Publication, 2019, 18<sup>th</sup> Edn.</li> <li>3. Charles W. Lamb , Joe F. Hair , Dr. Dheeraj Sharma , Carl McDaniel, MKTG: A South-Asian Perspective, Cengage Publication, 2016</li> </ol>	

No. of Credit :02	Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- I Title of Paper- Business Administration P-IV <b>Management Information System (DSC – 4) (MMD – IV)</b>	Hrs :30  2 Credits
Course Outcomes:	After completion of course students will be able to – <ol style="list-style-type: none"> <li>1. Understand the role of IS in organizations and its impact on decision-making and business processes.</li> <li>2. Learn about different types of information systems and their functionalities.</li> </ol>	
UNI T1	Introduction to Information Systems: Basic Concepts of Information System, Role of data and information, Organization structures, Business Process, Systems Approach and introduction to Information Systems. IS Resources and components of Information System, Decision making process, Types of Decisions , Phases in decision making	
UNI T2	Types of Information Systems: Introduction to TPS,OAS,KWS and its significance MIS-Introduction, need, objectives characteristics and significance DSS- Introduction, need, objectives characteristics and significance ESS- Introduction, need, objectives characteristics and significance	
Refe rences	<ul style="list-style-type: none"> <li>• Management Information System, W.S Jawadekar, Tata Mc GrawHill Publication.</li> <li>• Management Information System, David Kroenke, Tata Mc GrawHill Publication.</li> <li>• MIS: Management Perspective, D.P. Goyal, Macmillan Business Books.</li> <li>• MIS and Corporate Communications, Raj K. Wadwha, Jimmy Dawar, P. Bhaskara Rao, Kanishka Publishers.</li> <li>• MIS: Managing the digital firm, Kenneth C. Landon, Jane P. Landon, Pearson Education</li> </ul>	

	<p style="text-align: center;">Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II BUSINESS ADMINISTRATION Paper V (Corporate Governance and Business Ethics) (DSC – 5) (MMD – V)</p> <p><b>Course Outcomes:</b> After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> <li>1) To make students aware of evil effects of corporate scam/scandals and attempts madeworldwide to prevent it</li> <li>2) To acquaint the students with the best global practices of corporate governance.</li> <li>3) To familiarize the students with the founding principles of fairness, transparency andaccountability</li> <li>4) To expose the students to the roles of various stakeholders and board committees constitutedto ensure corporate governance in a company.</li> <li>5) To aware them about the business ethics in global perspective.</li> </ol>	
	Total 60 Hours	4 Credits
Unit	Contents	No. of Hours
Unit 1: Theory	<p><b>Introduction to Corporate Governance:</b> : <b>Corporate Scandals:</b> Enron Scandal, Lehman Brothers Scandal, Harshad Mehata Scam, Satyam Computers Scandal, Punjab National Bank Scam : <b>Effects of Corporate Scandals:</b> Effects of scandals/scams on economy, society and shareholders, Potential consequences of Poor Corporate Governance : <b>Corporate Governance:</b> Meaning &amp; Definitions, OECD Principles of Corporate Governance, Scope of Corporate Governance, Importance of Corporate Governance : <b>Models of Corporate Governance:</b> Anglo-American Model, The German Model, The Japanese Model &amp; Indian Model</p>	10
Practical	<ol style="list-style-type: none"> <li>i) Collect the information on corporate scams/scandals and prepare a report on the amount involved in it and the nature of fraud or unethicalbehaviour , &amp;</li> <li>ii) Choose any two companies and compare and contrast their corporate governance practices</li> </ol>	5
Unit 2: Theory	<p><b>Directors and Corporate Governance:</b> : <b>Landmarks in Emergence of Corporate Governance:</b> Cadbury Committee, Higgs Committee, Kumar Mangalam Birla Committee, Naresh Chandra Committee , The CII Code : <b>The Directors:</b> Meaning of Directors, Types of Directors, Statutory and General Duties of Directors : <b>The Board of Directors:</b> Structure and Composition of Board, Unitary and Two-Tier Boards, Composition and Functions of Nomination Committee, Remuneration Committee. <b>2.4: Governance Responsibilities :</b> Role of Board of Directors in Corporate Governance, Roles of Chairman and CEO</p>	10

Practical	i) Scrutinize the annual reports of any two companies and prepare a report on composition of their board of directors and types of directors, & ii) Prepare a report on the decisions taken by Nomination Committee & Remuneration Committee of companies	5
Unit 3: Theory	<b>Shareholders, Auditors &amp; Corporate Governance :</b> <b>: Shareholders:</b> Meaning & Types of Shareholders, Rights & Duties of Equity Shareholders, Protection to Minority Shareholders <b>: Responsibilities of Shareholders:</b> Role of Shareholders in Corporate Governance, Shareholder activism and its effects on Corporate Governance <b>: Auditors:</b> Meaning of Auditors, Auditors Role in Corporate Governance <b>: Audit Committee:</b> Meaning & Constitution, SEBI Guidelines in regard to Audit Committee, Role and Functions of the Audit Committee, Views of Blue Ribbon Committee regarding Audit Committee, Audit Failure	10
Practical	i) Analyze the annual reports of companies and prepare a report on their shareholding patterns, & ii) Analyze the auditors' report contained in the annual report of the company	5
Unit 4: Theory	<b>Business Ethics &amp; Corporate Governance:</b> <b>: Business Ethics:</b> Concept & definitions, Sources of ethics, Ethics and Human Rights, Importance of doing business on merit <b>: Ethical Principles in Business:</b> Ethical principles in business from Indian Perspective, Corporate Citizenship, Factors affecting ethical decision making <b>: Ethics in International Business:</b> Home and host country's regulations and compulsions of international agencies, The US Sarbanes-Oxley Act, 2002 <b>: Wider Concept of Social Responsibility:</b> Balance between profit and social / moral obligations and survival, Judicious use of natural resources, Kyoto Protocol concern of global warming	10
Practical	i) Collect the annual reports of public limited companies and list out the corporate social responsibilities discharged by them, & ii) Enlist the initiatives taken to encounter the problem of global warming	5
	<b>Reference Books:</b> 1) C. V. Baxi, 'Corporate Governance' -Excel Books, New Delhi 2) Neeti Shikha, Geetanjali Sharma, Corporate Governance in India: Principles and Policies, Cengage Publication, 2018, 1 <sup>st</sup> edn. 3) Shailendra Kumar, Alok Kumar Rai, Business Ethics, Cengage Publication, 2019, 1 <sup>st</sup> Edn. 4) Geeta Rani & R. K. Mishra, 'Corporate Governance: Theory and Practice' -Excel Books, New Delhi 5) Dr. S. Singh, 'Corporate Governance: Global Concepts and Practices' -Excel Books, New Delhi 6) Mallin, Christine A., 'Corporate Governance', Oxford University Press. 7) Parthasarthy, 'Corporate Governance: Principles, Mechanisms and Practices', Biztantra Publishers, New Delhi 8) C. Fernando, 'Corporate Governance-Policies, Principles and Practices', Pearson Publications, New Delhi 9) Balsubramanian, 'Corporate Governance' 10) Chakraborty, 'Values and Ethics for Organizations' -Oxford University Press 11) Hartman, Chatterjee, 'Perspectives in Business Ethics' -Oxford	

	<p>University Press</p> <p>12) Crane &amp; Matten, 'Business Ethics' -Oxford University Press</p> <p>13) Mitra, 'Its only Business'-Oxford University Press</p> <p>14) Fraedrich, Ferrel, 'Business Ethics'</p> <p>15) Bajaj &amp; Agarwal, 'Business Ethics', Biztantra Publishers, New Delhi</p> <p>16) N. K. Uberoi, 'Environment Management'- Excel Books, New Delhi</p> <p>Relevant websites may also be referred.</p>	
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	<p style="text-align: center;">Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II Title of Paper- Business Administration P-VI <b>(Financial Management)</b> (DSC – 6) (MMD – VI)</p>	
	<p><b>Course Outcomes:</b> After Studying this course, students shall be able to:</p> <ol style="list-style-type: none"> <li>5. Understand the basic concepts in Financial Management.</li> <li>6. Calculate Payback period, NPV, IRR.</li> <li>7. Calculate the Working capital.</li> <li>8. Explain the capital budgeting and capital structure decisions.</li> </ol>	
	Total 60 Hours	4 Credits
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
Unit 1: Theory	<p><b>Introduction to Financial Management-</b> Introduction- Meaning and scope of financial management – Finance functions, - Importance of financial management, Profit Maximization v/s Wealth Maximization. Role of the finance manager in the modern globalized world.</p>	10
Practical	Visit to the Financial institution and get knowledge about the role of finance manager	5
Unit 2: Theory	<p><b>Capital Budgeting:</b> Meaning Techniques of capital budgeting, payback period, Net present value method, Nature of capital investment decisions. Investment Evaluation Criteria -NPV, IRR, Profitability Index, Payback Period, Accounting Rate of Return, NPV and IRR Comparison - Capital Rationing. Risk Analysis in Capital Budgeting.</p>	10
Practical	Group discussion on Capital budgeting and its techniques	5
Unit 3: Theory	<p><b>Working capital:</b> Meaning, types, Operating cycle, Factors determining working capital requirements, Sources of working capital, Calculation of working capital.</p>	10
Practical	Calculate and prepare report on working capital calculations of any Industry	5
Unit 4: Theory	<p><b>Capital Structure decisions:</b> Net Income Approach, Net operating Approach, Traditional Approach, Leverages - Financial, Operating and combined, EBIT-EPS Analysis.</p>	10
Practical	Visit to Industry to study their capital structure	5
	<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. Financial Management: Prasanna Chandra</li> <li>2. Financial Management : Khan and Jain</li> <li>3. Financial Management : P.V. Kulkarni</li> <li>4. Financial Management : S. C. Sweena</li> <li>5. Financial Management : Hogland</li> </ol>	

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	Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II Title of Paper- Business Administration P-VII (International Marketing) (DSC – 7) (MMD – VII)	
	<b>Course Outcomes:</b> After Studying this course, students shall be able to: 9. Understand the concept of International marketing 10. Analyze at primary level the business environment in India for foreign entrants. 11. Understand the concepts of STP and Marketing mix in international marketing. 12. Describe the EXIM policy, Foreign Trade policy and such related policies applicable to International Marketing.	
	Total 60 Hours                      4 Credits	
Unit	Contents	No. of Hours
Unit 1: Theory	International Marketing: International Dimensions Of Marketing, Benefits Of International Marketing, Challenges And Opportunities In International Marketing, Quality Considerations In International Marketing, Underlying Forces Of International Marketing, Global Vs. International Marketing Management, Internationalization Stages, International Marketing Decisions. Alternative Market Entry Strategies. International Marketing Research: Breadth and scope of international marketing research. Global Marketing Information System. Careers in International Marketing.	10
Practical	Visit a local company dealing in international marketing. Learn the process of international marketing the company undertake. Study the hurdles and the way the company encounters hurdles.	5
Unit 2: Theory	Planning For International Marketing: The Planning Process. Global Marketing Environment: Demographic Environment, Economic Environment, Socio-Cultural Environment, Legal and Statutory Environment, Political Environment, Global segmentation, Targeting and Positioning. Global E- Marketing, E-Marketing technology and environment, global e-marketing communication, models, services.	10
Practical	In the local company interview the decision maker(s) to understand the environmental implications in international marketing.  Students can also read the English dailies to know the international business scenario to study the environmental implications on business in general and marketing in specific.	5

Unit 3: Theory	International Marketing Mix. Product Decision: Product characteristics, product design, Geographic Expansion strategic alternatives, new product development. Product life cycle in International	10
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	<p>market.</p> <p>Pricing decisions: Global pricing strategies, environmental influences on pricing, transfer pricing. Global pricing policy alternatives. Approaches to international pricing. Price Escalation.</p> <p>International Marketing Channels: Channel objectives and constraints, Channel Structure, Channel strategy for new market entry.</p> <p>Integrated Marketing Communication and international advertising: Sales promotions in international markets. International Advertising and strategy. Media planning and analysis. Campaign execution and advertising agency.</p>	
Practical	Study online the international brands launched in India on Marketing mix. Prepare a report and submit.	5
Unit 4: Theory	<p>EXIM Policy Government of India (in force at the time): Export Promotion. Export Promotion councils. Bi-lateral treaties and international marketing.</p> <p>EXIM Bank. Export Financing. Managing Exchange rate fluctuations.</p> <p>Foreign trade policy of Government of India. (The policy in force is applicable)</p> <p>Settlement of International Disputes.</p>	10
Practical	Online Assignment: Study the role of export promotion councils from website prepare a report. Study the bi-lateral treaties signed by Government of India and prepare a report on its benefits to industry dealing in international marketing.	5
	<p><b>Reference Books:</b></p> <p>Cateora Philip R., Graham John L., International Marketing, Tata Mc-Graw Hill Publishing Company Limited, New Delhi.</p> <p>Michael R. Czinkota , Ilkka A. Ronkainen, 'International Marketing, Cengage Publication, 2013, Edition: 10<sup>th</sup>.</p> <p>Vasudeva P.K., International Marketing, Excel Books, 4<sup>th</sup> Edn.</p> <p>Joshi Rakesh Mohan, International Marketing, Oxford University Press, 2<sup>nd</sup> Edn.</p>	

<b>No. of Credits:2</b>	Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester- II Title of Paper- Business Administration P-VIII <b>Artificial Intelligence Applications for Management</b> <b>(DSC – 8) (MMD – VIII)</b>	Hrs:30           2 Credits
<b>Course Outcome</b>	After completion of course students will be able to –  1. Understand of artificial intelligence (AI) and its applications in various business domains. 2. Understand AI applications in managerial decision-making.	
<b>Unit 1</b>	<b>Introduction to Artificial Intelligence</b> Definition , history and evaluation of AI, Types of AI: Narrow AI vs. General AI, Foundations of AI: Machine learning, deep learning, and natural language processing , AI Implementation and Challenges, Future Trends in AI	
<b>Unit2</b>	<b>AI Applications in Business and Decision-making</b> <b>AI for Marketing and Customer Analytics:-</b> Customer segmentation and profiling using AI techniques, Recommender systems for personalized marketing ,Predictive analytics for customer behavior analysis, <b>AI for Operations and Supply Chain Management:-</b> Demand forecasting and inventory optimization with AI, Supply chain network optimization using AI algorithms ,Predictive maintenance and quality control, AI-enabled process improvement and resource allocation <b>AI Strategy and Implementation</b> Strategic implications of AI adoption in organizations, AI project lifecycle and implementation strategies, Data acquisition and preparation for AI projects, Change management and organizational impact of AI adoption	
<b>References</b>	"Artificial Intelligence: A Modern Approach" by Stuart Russell and Peter Norvig "Artificial Intelligence: Foundations of Computational Agents" by David L. Poole and Alan K. Mackworth "Artificial Intelligence: Structures and Strategies for Complex Problem Solving" by George F. Luger "Machine Learning: A Probabilistic Perspective" by Kevin P. Murphy	

<p style="text-align: center;">Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester-I Elective I (BM): <b>Paper I</b> <b>Business Management</b> <b>(DSE – 1) (EBM – 1)</b></p>			
Course Outcomes	<p>Understand the theoretical aspects of management and strategic management Describe the theoretical aspects of management and strategic management Understand the contemporary issues in management.</p> <p style="text-align: right;"><b>4 Credits</b></p>		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	Practical: Student Workload
Syllabus Contents:			
Unit 1: a) Theory	<p><b>Introduction to Management:</b> Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.</p>		15 Hours
b) Practical	<p>Visit any organisation and study the role of managers. Visit and study the functional activities of the companies. Submit the hand written report to the College/ Institution/ Department</p>		
Unit 2: a) Theory	<p><b>Contribution towards Management Thought:</b> A) Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.</p>		15 Hours
b) Practical	<p>Visit any organization and study the management thought of concern organization and submit the hand written report to the College/ Institution/ Department.</p>		
Unit 3: a) Theory	<p><b>Strategic Management:</b> (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.</p>		15 Hours
b) Practical	<p>Visit to company, bank, NGOs etc. and study the adopted strategies by the same. Develop strategies for the companies. Submit the best suggested strategies for the visited company to the College/ Institution/ Department.</p>		
Unit 4: a) Theory	<p><b>Contemporary Issues in Management:</b> (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21<sup>st</sup> Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce.</p>		15 Hours
b) Practical	<p>Visit to company, social organizations etc. for collecting 21<sup>st</sup> Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department.</p>		

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

	Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester-II Elective I(BM): <b>Paper II</b>  <b>Organizational Behaviour</b>  <b>(DSE – 2) (EBM – II)</b>		
Marks : 80	Total Hours of Teaching: 60	Theory: 60	4 Credits
Course Outcomes:	Describe theoretical concepts of organizational Behaviour.  Classify types of personalities  Summarize types of conflicts.  Summarize adoption of organizational culture.		Number of hours lecture
Unit 1	Introduction to Organizational Behaviour:  Concept, significance, Nature and scope of OB, contributing disciplines to OB, relationship between management and organizational Behaviour, Ethical issues in OB, Historical Development of OB, Models of OB.		15
Practical	Visit any nearby organization and observe management functions perform therein and report. Submit handwritten report.		
Unit 2	Individual and Group Behaviour:  A. Foundations of Individual Behaviour – Personality (Concepts, Determinants and types), Perception (meaning, process, factors affecting perception)., Attitude (Concept, formation and types), Values (Concept, types and formation) and Job Satisfaction (Concept, Determinants and Measurements), Learning (Meaning, determinants, principles)  B. Foundations of Group Behaviour: Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohision, Role intergroup Conflicts), Group performance factors, Quality Circle and Work Teams.		15



Practical 2	Classify the types of personality of sample employees in nearby organization.	
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Unit 3	<p>Organisational Conflict and Negotiation</p> <p>A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, Functional and dysfunctional organizational conflict, conflict process, resolution of conflict.</p> <p>B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations.</p>	15
Practical 3	Prepare a poster on organizational conflicts and their resolution.	
Unit 4	<p>Organizational Culture and Work Life Balance:</p> <p>A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture a culture.</p> <p>B. Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations.</p>	15
Practical 4	Prepare a report on organizational culture adopted in hereby organization.	
<p>References:</p> <ol style="list-style-type: none"> <li>1. Management and Organizational Behaviour – P. Subbarao</li> <li>2. Organizational Behaviour – Keith davis</li> <li>3. Organizational Behaviour – Stephen Ronnins</li> <li>4. Organizational Behaviour – Dr. Anjali Ghanekar</li> <li>5. Organizational Behaviour – Dr. C.B.Gupta</li> <li>6. Organizational Behaviour – Dr. S.S.Khanka</li> <li>7. Organizational Behaviour – Stephen Robbins &amp; Timothy Judge, 15<sup>th</sup> Edition, Pearson, Prentice Hall.</li> </ol>		

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Introduced from Academic Year 2023-24  
M.Com –I Semester-I  
Elective II (ME): **Paper I**  
**Managerial Economics**  
**(DSE – I) (EME – I)**

**4 Credits**

**COURSE OUTCOMES:**

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

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

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

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

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

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

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Introduced from Academic Year 2023-24  
M.Com –I Semester-II  
Elective II (ME): **Paper II**  
**International Business**  
**(DSE – 2) (EME – II)**

**4 Credits**

**COURSE OUTCOMES:**

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

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

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

<p style="text-align: center;">Shivaji University, Kolhapur Syllabus of M.Com Faculty of Commerce and Management Syllabus in accordance with NEP 2020 Introduced from Academic Year 2023-24 M.Com –I Semester-I (Minor) <b>Research Methodology (RM) (MRM)</b> <b>4 Credits</b></p>		
Course Outcomes	<ol style="list-style-type: none"><li>1. Familiarity with basics of research.</li><li>2. Designing research protocol for research problem.</li><li>3. Preparation of the instrument for data collection.</li><li>4. Ability of analysis and interpretation of data.</li></ol>	
Expected Skills Impartation(Through theory and Practical's)	<ol style="list-style-type: none"><li>1. Identifying and selecting research problem,</li><li>2. Preparing research design.</li><li>3. Preparing questionnaire/schedule and collecting data.</li><li>4. Analyzing and interpreting data and writing research report.</li></ol>	
Marks : 80	Total 60 Hours	
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b>  Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem.  (b) Classification of research problem according to types.  (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	15 Hours
b) Practical	(a) Preparation of Research Design.  (b) Formulation of Hypothesis.  (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire	



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

**Reference Books:**

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

**Suggested Additional Readings:**

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

**Suggested Research Journal :**

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


**Shivaji University, Kolhapur**

**Nature of Question paper**

**M. Com. I Semester - I**

**Research Methodology**

**Total Marks: 80:**

**Duration 3 hours**

**Instructions:** 1) Q. No. 1, 2 and 3 are Compulsory

2) Attempt any two questions from Q. No. 4 to 6

Que. No.	Nature of Question	Marks
1	A) Choose the correct alternative	10
	B)'True' OR 'False'	6
2	Short notes (Any 4 out of 6)	16
3	Case study or Long answer question	16
4	Long Answer Question	16
5	Long Answer Question	16
6	a) Short answer question	8
	b) Short answer question	8

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2023-24  
 M.Com. I (Semester –I)

**Co-operation and Rural Development Paper I**  
**Principles of Co-operation**  
 Credits : 4

**COURSE OUTCOMES:**

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

Unit I	<b>Introduction to Co-operation</b> <span style="float: right;"><b>15 Hrs</b></span> Meaning, Origin and Development and Structure of Co-operation Principles of Cooperation Problems of Cooperative Societies in India Role of Co-operation in Economic Development.
Unit II	<b>Co-operative movement in India</b> <span style="float: right;"><b>15 Hrs</b></span> Origin and Development of Co-operative Movement Before 1991 Co-operative Development after new economic policy 1991 Challenges and Remedies to strengthen the co-operative movement. High Powered Committee Co-operatives 2009
Unit III	<b>Co-operative Legislation in India</b> <span style="float: right;"><b>15 Hrs</b></span> Need and importance of Cooperative Laws in India Role of State in Co-operative Development Maharashtra Co-operative Act. 1960 Recent Amendments Co-operative Amendment Act 2013
Unit IV	<b>Co-operative Institutions in India</b> <span style="float: right;"><b>15 Hrs</b></span> National Bank for Agriculture and Rural Development National Co- operative Development Corporation Agriculture Co-operative Marketing Federation National Co-operative Union of India

**References**

- 1 Principles, problems and practice of cooperation - T.N. Hajela, shivalal, Agarawala and company, Agra.
- 2 Theory History and practice of cooperation R.D. Bedi, Loyal Book Dept. Meerut
- 3 Cooperation in India- H.R. Mukhi New Heights publishers, New Delhi
- 4 Cooperation in India- B.S. Mathur, Sanitya Bhawan, Agra.
- 5 Agricultural cooperation in India- Johan Mitthal, Reliance Publishing House, New Delhi.
- 6 Law and Management of Cooperatives - B.B. Trivedi
- 7 Fundamentals of cooperation - Krishna Swami, S. Chand and Company, Ltd. Ramanagar, New Delhi.
- 8 Theory and practice of cooperation in India and Abroad. Vols. I, II, & III - K.R. Kulkarni

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)

**Co-operation and Rural Development Paper II**  
**Rural Economy of India**  
**Credits : 4**

**COURSE OUTCOMES:**

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

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

**References –**

1. Bedi R. D. “Theory History and Practice of Co-operation in Foreign Countries”.
2. Dr. R.C. Dwidwdi (1997). “C-Operative Identity, Concept and Reality”, M/S
3. Govt. of Maharashtra Co-operative Movement at Glance.
4. Hajela T. N. (2007). “Co-operation Principles Problems and Practice of Co-operation”, Delhi.
5. Jugale, V. B., Koli, P. A., “Reasserting the Co-operative Movement”, Serials
6. Kamat, G. S., “New Dimensions in Cooperatives”, Himalaya Publishing House
7. Mathur B.S. (1999), “Cooperation In India”, SahityaBhavan Publications, Agra 55
8. Paramount Publishing House, New Delhi
9. Patil, J. F. & Patil, V. S., “Problems and Prospects of Co-operative Movement”, Publications, New Delhi, (2005).
10. Ramkishan. Y (2003), “Management of Cooperatives” Jaico Publishing House, Mumbai
11. Report of High Powered Committee on Cooperatives (2009)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)

Paper III :: Co –operation and Rural Development (Rural Management) Credits : 4

**COURSE OUTCOMES:**

1. Awareness about co-operation at local, national and global level will be created among the students. 2 Students will equip with the importance of cooperative sector in development of agricultural sector, 3 Students will enable to get the knowledge of farm management in changing dimensions of rural economy. 4 Students will understand the rural marketing at rural level.

Unit I	<b>Rural Management – Principles and Practices</b> Concept, Scope and need of rural management Principles and Functions of rural management Challenges before Rural Management NGOs and Rural Management	15 Hrs
Unit II	<b>Agricultural Development and Management</b> Present Scenario of Indian Agriculture Impact of Green Revolution 2.3. Impact of Globalization on Indian Agriculture 2.4 Food Security	15 Hrs
Unit III	<b>Farm Management</b> Concept and Types of Farm Management Principles of Farm Management Farm Planning and Budgeting in view of Risk and Uncertainty Farm Income and Farm balance sheet	15 Hrs
Unit IV	<b>Rural Marketing</b> Meaning and Scope of Rural markets, growth Rural marketing Mix Pricing – Packaging needs Rural market Segmentations, region wise, Targeting and Positioning Products Problems of rural marketing – measures for effective rural marketing	15 Hrs

**References –**

1. Rural development Principles Policies And Management Katar Singh Sage Texts
2. Agri Business and Rural Management Prof. M.S. Swaminathan Mittal Publication
3. Rural Management K.B. Gupta, Faizia Siddiqui , Iftikhar Alam CBS Publication

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23

M.Com. I (Semester –I)

Paper IV : Co –operation and Rural Development (Finance And Services Co-Operatives) Credits  
 : 2

**Course Outcomes**

1. Familiarity with Cooperative credit societies.
2. Students will able to understand District Central Co-operative Banks, State Apex Co-operative Bank

Marks : 80

Total 60 Hours

Unit	Topic	Periods
Unit 1	<b>Co-operative Credit</b> 1.1 Evolution and structure of Co-operative credit institutions — 1.2 Primary Agricultural Cooperative Banks : Functions – Management Problems Recent trends.	15
Unit 2	<b>District Central Co-operative Banks, State Apex Co-operative Bank</b> Their constitution and management functions Loans and advances – Deposit mobilization – types and salient features of deposits – problems and suggestions– deposit insurance scheme, NABARD – Constitution, Management and Functions – Its role in Co-operative finance. Primary Agricultural Rural Development Banks – Organization – Sources of finance – Loan sanctioning procedure – Recovery management – Nonfarm sector lending.	15

**Reference Books:**

1. Choby B.N., Co-operative Banking in India, Asia Publishing House, Bombay 1968.
2. Nakkiran S & John Winfred, Co-operative banking in India, Coimbatore Rainbow Publications, 1988.
3. Mathur B.S., Co-operation in India, Sahitya Bhavan, Agra 1989.
4. R.D. Bedi, Principles and Practice, Sultan Chand & Sons, New Delhi 1992.
5. Varshney, Banking Theory and Practice, Vikas Publishing House, New Delhi.

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**

Introduced from Academic Year 2022-23

M.Com. I (Semester –II)

Paper V: Co –operation and Rural Development (Basics Of Co-Operation)

Credits : 4

**COURSE OUTCOMES:**

To inculcate the principles of co-operation among the students and to acquaint the students with the management and working of co-operatives.

Unit I	<b>Origin and Development of Co-operation-</b> Meaning-Definition- Features, Importance Objectives Benefits of Co-operation- Different aspects of Co-operation- Economic, Social and Morale.	15 Hrs
Unit II	<b>Co-operation and other Economic Systems</b> Capitalism- Socialism and Communism Co-operatives and other Forms of Business Organizations Distinctive Features of a Co-operative Organization vis-à-vis Partnership and Joint Stock Companies A Co-operative as an Institution and as an Enterprise - Cooperative Common Wealth.	15 Hrs
Unit III	<b>Co-operative Principles</b> Different Stages-Rochdale Pioneers Karve Committee on Co-operative Principles Principles of ICA in 1995 (IVth Stage) Distinction between Co-operative Values and Cooperative Principles	15 Hrs
Unit IV	<b>Co-operative Movement in Foreign Countries</b> Great Britain (Consumer) Germany (Agricultural Credit)- Sweden (KF) – Denmark (Dairy)- China (Induscos) Japan (Multi -purpose) USA (Marketing) (Brief Study).	15 Hrs

**References –**

1. Hejela, T.N., Principles, Problems and Practice of Co-operation, Konark Publishers, New Delhi.
2. Krishnaswami, O.R., Fundamentals of Co-operation, S. Chand & Company, New Delhi.
3. Krishnaswami, O.R., Kulandaisamy, V., Theory of Co-operation- An in-depth Analysis, Shanma Publication, Coimbatore.
4. Mathur, B.S., Co-operation in India, Sahithya Bhavan Publishers, Agra.
5. Bedi, R.D., Theory, History and Practice of Co-operation. R. Lal Book Depot, Meerut.

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23

M.Com. I (Semester –II)

Paper VI: Co –operation and Rural Development

(MANAGEMENT OF CO-OPERATIVE ENTERPRISES)

Credits : 4

**COURSE OUTCOMES:**

1. To familiarize the students with the principles and practice of co-operative management and administration.
2. To enable the students to identify the issues in the process of management and administration of co-operatives.

Unit I	<b>Co-operative Management –</b> Nature and Importance- Managing Members Dual Role of Members as Users and Owners of Co-operative Enterprise- Democracy in Co-operatives Managing the Relationship between the Board of Directors and Members Corporate Governance- Relation between Member Societies and their Federations.	15 Hrs
Unit II	<b>Issues in Co-operative Management-</b> Managing the Social Process in a Cooperative- Competition, Conflict and Co-operation Associative Character of a Co-operative and Managing a Co-operative Association Issues in Organizing a Co-operative Size of the Organization- Small Area vs. Large Area, Single Purpose vs. Multipurpose Co-operatives – Multipurpose vs. Multi-functional Co-operatives- Unitary vs. Federal Cooperatives Designer vs. Green House Co-operatives Issues in Financing a Co-operative- Evaluating a Cooperative Organization - Member Dimension, Enterprise Dimension and Ethical Dimension.	15 Hrs
Unit III	<b>Administrative Set up of Co-operative Department in Maharashtra –</b> State Level - District level and Taluk level Powers and Responsibilities of Co-operative Department Conferment of Powers of Registrar - Functional Registrars in Maharashtra Need for Separating Administration from	15 Hrs
Unit IV	<b>Co-operative Education and Training</b> Need and importance Arrangements for Co-operative Education and Training in India and in Maharashtra - NCUI, NCCT, VAMNICOM Institute of Cooperative Management-Institute Maharashtra State Co-operative Union Circle Co-operative Unions, Specialized Sectoral Training Institutes in Maharashtra	15 Hrs

**Suggested Readings**

1. Krishnaswami, O.R., Kulandaiswamy V., Co-operation Concept and Theory Arundhra Academy, Coimbatore.
2. Bedi, R.D., Theory, History and Practice of Co-operation, R. Lal Book Depot, Meerut.
3. Kulandaiswamy, V., Principles of Co-operative Management, Rainbow Publication, Coimbatore.



4. Nakkiran, S., a Treatise on Co-operative Management, Rainbow Publications Coimbatore.
5. Sinha S.K., Sahaya R., Management of Co-operative Enterprises NCCT, New Delhi.
6. ILO, Co-operative Management and Administration, Oxford IBH, Publishing Co. Pvt. Ltd., 1988

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**

Introduced from Academic Year 2022-23

M.Com. I (Semester –II)

Paper VII:: Co –operation and Rural Development (CO-OPERATIVE LEGAL SYSTEMS)

Credits : 4

**COURSE OUTCOMES:**

1. To give an insight into the prevailing co-operative legal system
2. To enable the students to understand the legal framework of co-operation in India and in Kerala.

Unit I	<b>Co-operative Legislation in India and in Maharashtra</b> Evolution of Co-operative Legislation in India- 1904 Act Act of 1912- Co-operation as a State Subject in 1919- Madras Co-operative Societies Act, 1932 Multi State Co-operative Societies Act 1984- and its Replacement in 2002- Evolution of Cooperative legislation in Maharashtra Maharashtra Co-operative Societies Act 1960	15 Hrs
Unit II	<b>Maharashtra Co-operative Societies Act 1960</b> Preamble and its Significance- Important Definitions Registration of Co-operative Societies Procedure for Registration, Byelaws- Contents -Amendment of Byelaws 2.3 Change of Name and Liability- Amalgamation and Division of Co-operative Societies Membership 2.4 Qualification for Membership- Rights and Liabilities of Members- Removal and Expulsion of Members	15 Hrs
Unit III	<b>Management of Co-operatives-</b> Annual General Meeting- Special General Meeting- Powers of General Body Constitution of Committee- Term- Reservation for Weaker Sections- Disqualification of Committee Members Election- State Co-operative Election Commission and its Powers - Election Procedure Appointment of Delegates- Supersession of the Committee- Appointment of	15 Hrs
Unit IV	<b>Settlement of Disputes, Arbitration and Awards</b> Provisions and procedures - Execution and Enforcement of Awards – Provisions and Procedures- Appeals Review and revision - Meaning and Distinction - Authority of Appeals – Co-operative Tribunal- Constitution and Powers- Offences and Penalties, Provisions and Procedures.	15 Hrs

**Suggested Readings**

1. Maharashtra Co-operative Societies Act, 1960
2. Goyal, D.B , Co-operative Legislation : Trends and Dimensions
3. Trivedi, B.B , Law and Management of Co-operatives

<p style="text-align: center;"><b>Shivaji University, Kolhapur</b>  <b>Syllabus in accordance with NEP – 2020</b>  Introduced from Academic Year 2022-23  M.Com. I (Semester –II)  Paper VIII: Co –operation and Rural Development  (ADVANCED CO-OPERATIVE MANAGEMENT) Credits : 2</p>		
<b>COURSE OUTCOMES:</b> 1. To give an insight into the prevailing co-operative legal system 2. To enable the students to understand the legal framework of co-operation in India and in Kerala.		
Unit I	<b>Co-operative Management</b> Values and goals Professionalization of Co-operative Management Balancing of Co- operative character and economic viability balancing of democratic control and business efficiency.	15 Hrs
Unit II	<b>Systems Approach</b> Meaning –System approach to Co- operative Management By Objectives (MBO) – Concept, Meaning Importance, Characteristics of M.B.O. Management by objectives in Co- operative organizations	15 Hrs
<b>Suggested Readings</b> 1. Kamat, G.S. New Dimensions of Co-operative management, Himalaya Publishing House. New Delhi. 1987. 2. Krishnasamy, O. R., Co-operative Democracy in Action, Somaiya Publishing House, Mumbai, 1976. 3. Nakkiran S., A. Treatise on Co-operative Management, Rainbow Publications, Coimbatore., 1991. 4. Sah A.K. Professional Management for Co-operatives, Rainbow Publications.		

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

**Shivaji University, Kolhapur**  
**M.Com. I (Semester-I) NEP**  
**Advanced Banking and Financial System Paper I**  
(Law and Practice of Banking in India I)  
Introduced from June 2023

**Course Outcomes:** After completion of this course, students

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

**Marks 80** **Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Regulatory Framework for Banking in India I</b> RBI Act 1934 Amendments to RBI Act 1934 Banking Regulation Act 1949 Amendments to Banking Regulation Act 1949	15
<b>2</b>	<b>Regulatory Framework for Banking in India II</b> History of Coinage in India Indian Coinage Act, 2011 and Amendments Reserve Bank of India (Note Refund) Rules, 2009 Amendments to Reserve Bank of India (Note Refund) Rules, 2009	15
<b>3</b>	<b>Legal Aspects of Banking Operations I</b> The Bankers' Books Evidence Act–1891 Amendments to The Bankers' Books Evidence Act–1891 Payment and Settlement Systems Act, 2007- Important Provisions Amendments to Payment and Settlement Systems Act, 2007	15
<b>4</b>	<b>Legal Aspects of Banking Operations II</b> Negotiable Instruments Act 1881 Amendments to Negotiable Instruments Act 1881 Prevention of Money Laundering Act, 2002 & Bankers Responsibilities Amendments to Prevention of Money Laundering Act, 2002	15

**References :**

1. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company, Nagpur
2. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
3. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).
4. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, (2003).
5. Foreign Exchange Management Act, 1999
6. The Maharashtra Regional and Town Planning Act, 1966
6. The Bankers' Books Evidence Act–1891
7. The Banking Companies (Acquisition and Transfer of Undertakings) Act–1970
8. Lead Bank Scheme (2021)
9. Payment and Settlement Systems Act, 2007
10. The Credit Information Companies (Regulation) Act, 2005
11. Banking Law and Practice – P.N.Varshney , 25th Edition, Sultan Chand & Sons
12. Commercial Banking – Volume I, II & III – IBA Publication

# Shivaji University, Kolhapur

M.Com. I (Semester-I) NEP

## Advanced Banking and Financial System Paper II

(Law and Practice of Banking in India II)

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

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

**Marks 80**

**Credits 4**

Unit No.	Unit Name	Periods
1	<b>Laws Related to Banking in India I</b> The Deposit Insurance and Credit Guarantee Corporation Act, 1961 Deposit Insurance and Credit Guarantee Corporation (Amendment) Act, 2021 The Credit Information Companies (Regulation) Act, 2005 Foreign Exchange Management Act, 1999	15
2	<b>Laws Related to Banking in India II</b> Recovery of Debts due to Banks and Financial Institutions Act, 199 Debts Recovery Appellate Tribunal (Procedure) Rules, 1994 The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 SARFAESI (Central registry) Rules, 2011	15
3	<b>Financial Crimes and Laws I</b> Meaning and nature of financial crimes Legal provisions to deal with financial crimes Types and nature of financial cyber crimes Important Sections of Indian Penal Code, 1860 (IPC) and Cyber Crime	15
4	<b>Financial Crimes and Laws II</b> Information Technology Act, 2000: Authorities and Powers Information Technology Act, 2000: Offences and Penalties Amendments to Information Technology Act, 2000 Cyber Security Framework for Primary (Urban) Cooperative Banks (UCBs)	15

### References :

1. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company, Nagpur
2. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
3. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).
4. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, (2003).
5. Foreign Exchange Management Act, 1999
6. The Maharashtra Regional and Town Planning Act, 1966
6. The Bankers' Books Evidence Act-1891
7. The Banking Companies (Acquisition and Transfer of Undertakings) Act-1970
8. Lead Bank Scheme (2021)
9. Payment and Settlement Systems Act, 2007
10. The Credit Information Companies (Regulation) Act, 2005
11. Banking Law and Practice – P.N.Varshney, 25th Edition, Sultan Chand & Sons
12. Commercial Banking – Volume I, II & III – IBA Publication

**Shivaji University, Kolhapur**  
**M.Com. I (Semester-I) NEP**  
**Advanced Banking and Financial System Paper III**  
 (Legal Aspects of Banking in India I)  
 Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Explain bank licensing and banking operations
2. Understand the legal aspects of banking operations
3. Understand legal provisions for bank organisation and business

**Marks 80**

**Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Bank Licensing and Banking Operations I</b> New Bank Licensing Policy, 2013 Licensing and Operations of Foreign Banks Licensing and Operations of Local Area Banks Licensing and Operations of Small Finance Banks	15
<b>2</b>	<b>Bank Licensing and Banking Operations II</b> Licensing and Operations Payment Banks Licensing and Operations of Branches, Extension Counters and ATMs Licensing and Operations of RRBs Licensing and Operations of Urban Co-operative Banks	15
<b>3</b>	<b>Aspects of Bank Organisation I</b> Shareholding in Banks and Subsidiaries of Banks Board of Directors – Composition and Appointment Guidelines Corporate Governance Rules Guidelines on Paid up Capital and Reserves	15
<b>4</b>	<b>Aspects of Banking Business II</b> Directions on Acceptance of Deposits and Nomination Directions on Loans and Advances Directions on Interest Rates Regulation of Payment Systems	15

**References :**

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

10. Banking Law and Practice – P.N.Varshney , 25th Edition, Sultan Chand & Sons
11. Commercial Banking – Volume I, II &III – IBA Publication

**Shivaji University, Kolhapur**  
**M.Com. I (Semester-I) NEP**  
**Advanced Banking and Financial System Paper IV**  
 (Legal Aspects of Banking in India II)  
 Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand the legal aspects of banking operations
2. Apply the knowledge of legal provisions for banking services
4. Understand legal provisions for bank management

**Marks 80**

**Credits 2**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Guidelines on Banking Business I</b> Internet Banking Guidelines Regulation of Money Market Instruments; Guidelines on Maintenance of CRR and SLR Directions for Banks on Other Investments / Assets in India.	15
<b>2</b>	<b>Guidelines on Banking Business II</b> Legal Provisions for NRE, NRO Bank Accounts Legal Provisions for FCNR Bank Accounts Legal Provisions for Dealing in Foreign Exchange Other Legal Provisions on Banking Business	15

**References :**

1. Arora and Kalra (1999), “All India Banking Law Digest, (1995-1999), Delhi Law House
2. IIBF(2007), “Laws of Co-operative Banking”, Macmillan India Ltd.,
3. M.L. Tannan, Tannan’s Banking Law and Practice in India (Eighth Edition-2008), India Law House, New Delhi, 2 volumes
4. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company, Nagpur
5. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
6. Tannan (2001), “Banking Law & Practice in India” 20/e (Stud. ed), Delhi Law House
7. The Institute of Company Secretaries of India (2014) Banking – Law & Practice  
<https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>
8. The Institute of Company Secretaries of India (2018) Banking – Law & Practice  
[https://www.icsi.edu/media/webmodules/BANKING\\_LAW\\_AND\\_PRACTISE\\_30112018.pdf](https://www.icsi.edu/media/webmodules/BANKING_LAW_AND_PRACTISE_30112018.pdf)
9. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, 2003
10. Banking Law and Practice – P.N.Varshney , 25th Edition, Sultan Chand & Sons

**Shivaji University, Kolhapur**  
**M.Com. I (Semester-I) NEP**  
**Advanced Banking and Financial System Paper V**  
 (Legal Provision in Banking)  
 Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Explain bank licensing and banking operations
2. Understand the legal aspects of banking operations
3. Apply the knowledge of legal provisions for banking services
4. Understand legal provisions for customer services and banking frauds

**Marks 80**

**Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Legal Provisions for Banking Services- I</b> Meaning & Concept of Legal Provision Need of Legal Provision in Banking Legal Provision Related to Banker - Customer Relationship Advantages of Banker - Customer Relationship	15
<b>2</b>	<b>Legal Provisions for Banking Services- II</b> Concept of Paying and Collecting Banker Responsibilities of Paying and Collecting Banker Obligation of Paying and Collecting Banker Laws and regulations relating to Bill Finance and Letter of Credit (LC)	15
<b>3</b>	<b>Legal Provisions for Customer Services</b> Provisions under Cheque Truncation System (CTS) Scheme The Banking Companies (Nomination) Rules, 1985 & Recent Amendments Disclosures and Privacy of Information in Banking sector Code of Bank's Commitment to Customers and BCSBI	15
<b>4</b>	<b>Banking Fraud</b> Meaning & Concept of Banking Fraud Types of Banking Fraud Impact of Banking Fraud R.B. I and Banking Fraud	15

**References :**

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

## Shivaji University, Kolhapur

**M.Com. I (Semester-I) NEP**

**Advanced Banking and Financial System Paper VI**

**( Banking Administration )**

Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand administrative Structure of the Banks
2. Understand the nature of administrative Structure
3. Get aware about recent reforms in administrative Structure
4. Understand legal provisions for administrative Structure

**Marks 80**

**Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Administrative Structure of the Banks</b> Meaning & Concept of Administrative Structure Need of Administrative Structure in Banks Nature of Administrative Structure in Banks Scope of Administrative Structure in Banks	15
<b>2</b>	<b>Administrative Structure in Commercial &amp; Co-operative Banking</b> Meaning & Concept administrative Structure in Commercial Banking Importance of administrative Structure in Commercial Banking Administrative Structure of Cooperative Bank –Committees and Authorities Administrative Structure of Cooperative Bank –Committees and Authorities	15
<b>3</b>	<b>Bank Department</b> Meaning and Concept of Treasury Role & Structure of Treasury Role & Structure of Loan Recovery Department of the Bank Duties and Responsibilities of CEO of the Bank	15
<b>4</b>	<b>Bank Administration (1 Credit)</b> 4.1) Structure of Board of Directors of Public, Private and Cooperative Banks Responsibilities and Code of Conduct for Board of Directors Bank Audit –Internal Audit System, Statutory Audit and its Importance	15



	4.4) Human Resource Management in the Banks - Recruitment, Training and Promotions	
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**References :**

1. Francis Buttle (2004): Customer Relationship Management: Concepts and Tools, Customer relationship management: concepts and tools, Elsevier Butterworth Heinemann, Volume 13, 2004
2. George H. Hempel, Donald G. Simonson (2018). Bank Management: Text and Cases, Wiley, 2020 ISBN 0471410918
3. IIBF (2005). General Bank Management: (For CAIIB Examinations), Indian Institute of Banking and Finance, Macmillan, 2005
4. Kanhaiya Singh (2013). Commercial Bank Management, Tata McGraw-Hill Education, 2013
5. Peter S. Rose, Sylvia C. Hudgins (2008). Bank Management and Financial Services, McGraw Hill Education, 2008
6. Timothy W. Koch, S. Scott MacDonald (2014). Bank Management, Cengage Learning, 2014,
7. Timothy W. Koch, Steven Scott MacDonald, Vic Edwards, Randall E. Duran (2014). Bank Management: A Decision-Making Perspective, Cengage Learning Asia, 2014
8. V.S.P. Rao (1999). Bank Management, Discovery Publishing House, 1999 ISBN 8171415105,

**Shivaji University, Kolhapur**  
**M.Com. I (Semester-I) NEP**  
**Advanced Banking and Financial System (Paper VII)**  
**(Bank Branch Management)**  
 Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand bank branch management system
2. Understand the nature of Bank branch Management
3. Understand the importance of Bank branch Management
4. Understand the various reforms in Bank branch Management

**Marks 80**

**Credits 4**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Bank Branch Management-</b> Meaning & Concept of Bank Branch Management Nature of Bank Branch Management Scope of Bank Branch Management Importance of Bank Branch Management	15
<b>2</b>	<b>Structure of Bank Branch Management - I</b> Meaning & concept of structure of Bank Management Concept of Staffing Pattern Importance of staffing Pattern Problems of staffing Pattern	15
<b>3</b>	<b>Structure of Bank Branch Management - II</b> Concept of Cash Controlling Concept of Strong Room Lockers System Precaution Regarding Cash Controlling, Strong Room & Lockers	15
<b>4</b>	<b>Branch Manager &amp; CRM</b> Concept and Role of Bank Manager Responsibilities of Branch Manager Concept of Customer Relationship Management importance of Customer Relationship Management	15

**References :**

- 1) Branch Management in Banks : V. Subramanian

2) Bank Branch Management	: Roger Claessens , Philippe Wiertz
3) Banking Operation Management	: Bimal Jaiswal
4) Practical workbook for Bank Branch auditors	: Ishwar Chandra
5) Guide to Bank Audit	: Kamal Garg
6) Bank Management	: George H. Hempel, Donald G. Simonson
7) Bank Management & Financial Services	: Peters S. Rose, Sylvia C. Hudgins
8) Risk Management in Banking	: Joel Bessis

**Shivaji University, Kolhapur**  
**M.Com. I (Semester-I) NEP**  
**Advanced Banking and Financial System (Paper VIII)**  
**(Bank Management Practices )**  
Introduced from June 2023

**Course Outcomes:** After completion of this course, students

1. Understand bank management system
2. Understand the nature of Bank Management
3. Understand the importance of Bank Management and Practices
4. Understand the various new reforms in Bank Management and Practices

**Marks 80**

**Credits 2**

Unit No.	Unit Name	Periods
<b>1</b>	<b>Bank Management-</b> Meaning & Concept of Bank Management and Practices Nature of Bank Management and Practices Scope of Bank Management and Practices Importance of Bank Management and Practices	15
<b>2</b>	<b>Structure of Bank Management and Practices - I</b> Meaning & Concept of Branch Monitoring Importance of Branch Monitoring Allocation of Duties Problems of Branch Offices Monitoring	15

**References :**

- 1) Management of Banks Text & Cases : Dr. Deepak Tandon
- 2) Banking Operation Management : Bimal Jaiswal
- 3) Advanced Bank Management : Indian Institute of Banking & Finance
- 4) Principles and Practice of Bank Management : P. Subba Rao, P.K. Khanna
- 5) Bank Management : S.Arunajatesan
- 6) Bank Management & Financial Services : Peters S. Rose, Sylvia C. Hudgins
- 7) Bank Asset and Liability Management : Moorad Choudhry
- 8) Asset Liability Management in Banks Emerging Challenges: Ajay Pathak, S.N. Ghosal
- 9) Strategic Credit Management in Banks : G.S. Popli, S.K. Puri

**Shivaji University, Kolhapur**  
**Nature of Question Paper for M.Com. (NEP)**

<b>Marks: 80</b>		<b>Duration: 3 hours.</b>
Instructions:		
1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6.		
Q.1 a. Choose the appropriate alternative	(10)	
b. True or false	(6)	
Q.2 Case Study/Problem	(16)	
Q.3 Short Notes (any 4 out of 6)	(16)	
Q.4 Long answer question/practical problem	(16)	
Q.5 Long answer question/practical problem	(16)	
Q.6. a. Short answer question/ problem	(8)	
b. Short answer question/ Problem	(8)	

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –I)**

**Business Economics Paper I**

**Credits: 4**

Course Outcomes:

1. Apply tools of consumer behaviour
2. Make use of forecasting technique for estimation of demand in business
3. Understand the concept of production function.
4. Develop economic decision-making ability.

<b>Unit - I</b>	<b>Introduction to Business Economics</b> 1. Meaning, Nature and Scope of Business Economics 2. Business Economics and Business Decisions 3. Features of Business Economics 4. Goals of Business Firm	15 Hours
<b>Unit - II</b>	<b>Theory of Consumer Choice</b> 1. Assumptions and Defects of Cardinal Utility Approach 2. Consumer equilibrium under Indifference Curve Analysis 3. Revealed Preference Analysis of Consumer's Demand 4. Advancement in Demand Theory	15 Hours
<b>Unit - III</b>	<b>Demand Forecasting</b> 1. Meaning and Importance of Demand Forecasting 2. Methods of Demand Forecasting 3. Statistical Methods of Demand Forecasting - Least Squares Method 4. Demand Estimation for Consumer Durable and Non-Durable Product	15 Hours
<b>Unit - IV</b>	<b>Theory of Production</b> 1. Meaning and Features of Production Function 2. Law of Variable Proportions 3. Law of Returns to Scale 4. Internal and External Economies and Diseconomies of Scale	15 Hours

**References:**

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

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

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –I)**  
**Business Economics Paper II**  
**Credits: 4**

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**Course Outcomes:**

1. Understand the major concepts of micro economics relating to the behavior of individual, firm and markets.
2. Get equipped with the knowledge of price discrimination, market structure, theories of distribution and theories of factor pricing.
3. Get familiar with the analysis of various models developed by different economists.

<b>Unit - I</b>	<b>Price and Output Determination under Monopoly</b> 1. Price & output determination under Discriminatory Monopoly 2. Price & output determination under Dumping 3. Price & output determination under monopsony 4. Price & output under bilateral monopsony	15 Hours
<b>Unit - II</b>	<b>Oligopoly Market</b> 1. Oligopoly – Cartel's - price leadership - kinked demand curve 2. Duopoly – Cournot, Chamberlain, Edgeworth, and Stacklberg models. 3. Sales maximisation model of Oligopoly 4. Theory of games and competitive strategy	15 Hours
<b>Unit - III</b>	<b>Theories of Distribution</b> 1. Marginal productivity theory 2. Factor pricing under perfect & imperfect competition 3. Euler's theorem 4. Product Exhaustion problem.	15 Hours
<b>Unit - IV</b>	<b>Theory of Factor Pricing</b> 1. Rent: Ricardian Theory - Quasi Rent – modern theory of rent. 2. Wages: Subsistence Theory – Standard of living theory-wages fund theory –Marginal Productivity theory 3. Interest: Classical Theory – Loanable Funds Theory – Liquidity Preference theory – Modern theory.	15 Hours

	4. Profit: Dynamic Theory – Innovation theory, Risk & uncertainty theory.	
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### References:

1. H.L. Ahuja (2006), Modern Microeconomics Theory & Application – S. Chand & Company Ltd, New Delhi
2. H.L. Ahuja (2008), Advanced Economic Theory – S. Chand & Company Ltd, New Delhi
3. K. K. Dewtt (2010), Modern Economic Theory – S. Chand & Company Ltd, New Delhi
4. M. L. Jhingan (1990), Micro Economic Theory – Vikas Publishing House Pvt Ltd.
5. Misra & Puri (2001), Advanced Micro Economic Theory – Himalaya Publishing House New Delhi.
6. M. John Kennedy (2012), Micro Economics – Himalaya Publishing House New Delhi.
7. Kreps, David M.(1190), A Course in Microeconomic Theory, Princeton University Press, Princeton.
8. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.

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

**Shivaji University, Kolhapur**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –I)**  
**Business Economics Paper III** **Credits: 4**

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**Course Outcomes:**

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

Unit No	Unit Name	Periods
1	<b>Cost and Revenue Analysis</b> Traditional approach of cost of production Modern approach of cost of production Concept and Types of Revenue Revenue Curves under Perfect and Imperfect competition.	15
2	<b>Recent Developments in Demand Theory</b> Samuelson's Revealed Preference Theory Neumann-Morgenstern Utility Theory Friedman – Savage Hypothesis Hick's Revised Theory of Demand	15
3	<b>Theories of the Firm</b> Growth rate maximization theory of Marris Williamson's model of maximization of managerial utility function Behavioral model of Cyert and March Conventional v/s Alternative theories of firm	15
4	<b>Welfare Economics</b> Meaning- old and new welfare economics Consumer's Surplus Arrow's theory of Social Choice Alternative Social Choice Theories	15

**Reference Books:**

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

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



**Shivaji University, Kolhapur**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –I)**  
**Business Economics Paper IV**  
**Credits: 2**

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**Course Outcomes:**

- 1) Students understand Basic Concepts and Demand Analysis.
- 2) Students understand Theory of Value.
- 3) Students understand Cost and Cost Curves.

<b>Unit - I</b>	<b>Basic Concepts and Demand Analysis</b> : Deductive and Inductive Methods of Analysis; : Indifference curve: income, price and substitution effects : Characteristics of Equilibrium and Disequilibrium Systems 1.4: Revision of demand theory by Hicks	15 Hours
<b>Unit - II</b>	<b>Value</b> 2.1: Meaning, Labour Theory 2.2: Ricardian Theory 2.3: Cost of Production Theory 2.4: Marginal Utility Theory	15 Hours

**References:**

1. Kreps, David M. (1990), A Course in Microeconomic Theory, Princeton University Press, Princeton.
2. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.
3. P. R. G. and A. W. Alters (1978), Microeconomic Theory, McGraw Hill, New York.
4. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
5. Stigler, G. (1996), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.
6. Varian, H. (2000), Microeconomic Analysis, W. W. Norton, New York.
7. Baumol, W. J. (1982), Economic Theory and Operations analysis, Prentice Hall of India, New Delhi.
8. Hirshleifer, J. and A. Glazer (1997), rice Theory and Applications, Prentice Hall of India, New Delhi.
9. Green, H. A. G. (1971), Consumer Theory, Penguin, Harmondsworth.
10. Henderson, J. M. and R. E. Quant (1980), Microeconomic Theory: A Mathematical Approach, McGraw Hill, New Delhi.
11. Da Costa, G. C. (1980), Production, Prices and Distribution, Tata McGraw Hill, New Delhi.
12. Healthfields and Wibe (1987), An Introduction to Cost and Production Functions, Macmillan, London

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

**Shivaji University, Kolhapur**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –II)**  
**Business Economics Paper V**  
**Credits: 4**

Course Outcomes:

- 1) Students understand Utility Analysis of Demand.
- 2) Students understand Indifference Curve Technique.
- 3) Students understand Application of Indifference Curve Technique.

<b>Unit - I</b>	<b>Utility Analysis of Demand</b> 1.1: Basic Assumptions of Marginal Utility Analysis 1.2: Law of Diminishing Marginal Utility : Limitations of the Law of Marginal Utility : Practical Importance of the Law of Diminishing Marginal	15 Hours
<b>Unit - II</b>	<b>Demand Analysis</b> 2.1: Meaning of Demand 2.2: Types of Demand 2.3: Demand Curve, Why Demand Curve Slopes Downwards. 2.4: Law of Demand	15 Hours
<b>Unit - III</b>	<b>Indifference Curve Technique</b> 3.1: Scale of Preference 3.2: Indifference Curves : Marginal Rate of Substitution : Properties of Indifference Curves	15 Hours
<b>Unit - IV</b>	<b>Applications of Indifference Curve Technique</b> 4.1: Application of Consumption, Measurement of National Income 4.2: Effect of the Subsidy : Effect of Taxation on Willingness to Work : Effect of Increase in Wages on Supply of Labour	15 Hours

**References:**

1. Kreps, David M. (1990), A Course in Microeconomic Theory, Princeton University Press, Princeton.
2. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.
3. P. R. G. and A. W. Alters (1978), Microeconomic Theory, McGraw Hill, New York.

4. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
5. Stigler, G. (1996), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.
6. Varian, H. (2000), Microeconomic Analysis, W. W. Norton, New York.
7. Baumol, W. J. (1982), Economic Theory and Operations analysis, Prentice Hall of India, New Delhi.
8. Hirshleifer, J. and A. Glazer (1997), rice Theory and Applications, Prentice Hall of India, New Delhi.
9. Green, H. A. G. (1971), Consumer Theory, Penguin, Harmondsworth.
10. Henderson, J. M. and R. E. Quant (1980), Microeconomic Theory: A Mathematical Approach, McGraw Hill, New Delhi.
11. Da Costa, G. C. (1980), Production, Prices and Distribution, Tata McGraw Hill, New Delhi.
12. Healthfields and Wibe (1987), An Introduction to Cost and Production Functions, Macmillan, London

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

**Shivaji University, Kolhapur**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –II)**  
**Business Economics Paper VI**  
**Credits: 4**

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**Course Outcomes:**

- 1) Students understand Elasticity of Demand.
- 2) Students understand Factors of Production.
- 3) Students understand Forms of Entrepreneurial Organisation.

<b>Unit - I</b>	<b>Elasticity of Demand</b> : Meaning of Elasticity, Elastic and Inelastic Demand : Types of Elasticity, Price Elasticity, Income Elasticity and Cross Elasticity : Factors Determining Price Elasticity of Demand 1.4: Measurement of Elasticity	15 Hours
<b>Unit - II</b>	<b>Consumer's Surplus</b> : Meaning, Consumer's Surplus and the Law of Diminishing Marginal Utility : Difficulties of Measurement : Criticism of Consumer's Surplus. : Practical Utility of Consumer's Surplus	15 Hours
<b>Unit - III</b>	<b>Factors of Production</b> 3.1: Meaning of Production, Factors of Production 3.2: Land: Meaning and Importance of Land : Labour: Meaning of Labour, Peculiarities of Labour : Capital: Meaning, Importance of Capital, Enterprise: Entrepreneur's Role	15 Hours
<b>Unit - IV</b>	<b>Forms of Entrepreneurial Organisation</b> 4.1: Individual Entrepreneur: Advantages and Limitations 4.2: Partnership: Advantages and Disadvantages : Joint -Stock Company: Merits and Demerits : Co-operative Enterprise: Producers co-operation	15 Hours

**References:**

1. Kreps, David M. (1990), A Course in Microeconomic Theory, Princeton University Press, Princeton.
2. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.
3. P. R. G. and A. W. Alters (1978), Microeconomic Theory, McGraw Hill, New York.
4. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
5. Stigler, G. (1996), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.
6. Varian, H. (2000), Microeconomic Analysis, W. W. Norton, New York.
7. Baumol, W. J. (1982), Economic Theory and Operations analysis, Prentice Hall of India, New Delhi.
8. Hirshleifer, J. and A. Glazer (1997), rice Theory and Applications, Prentice Hall of India, New Delhi.
9. Green, H. A. G. (1971), Consumer Theory, Penguin, Harmondsworth.
10. Henderson, J. M. and R. E. Quant (1980), Microeconomic Theory: A Mathematical Approach, McGraw Hill, New Delhi.
11. Da Costa, G. C. (1980), Production, Prices and Distribution, Tata McGraw Hill, New Delhi.
12. Healthfields and Wibe (1987), An Introduction to Cost and Production Functions, Macmillan, London.

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

**Shivaji University, Kolhapur**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –II**  
**Business Economics Paper VII** **Credits:4**

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**Course Outcomes:**

- 1) Students will able to understand Production Possibility Curve and Production Function.
- 2) Students will able to understand Isoquants or Equal Product Curves.
- 3) Students will able to understand Role of Price Mechanism.

<b>Unit - I</b>	<b>Production Possibility Curve and Production Function</b> 1.1: Production Possibility Curve, Marginal Rate of Transformation 1.2: Iso-Revenue Line, Use of Production Possibility Curve : Efficient Allocation of Resources : Production Function: Input-output Relationship, Types	15 Hours
<b>Unit - II</b>	<b>Isoquants or Equal Product Curves</b> : Meaning of Equal Product Curves : Marginal Rate of Technical Substitution : Application of Equal Product Curves 2.4: Properties of Equal Product Curves	15 Hours
<b>Unit - III</b>	<b>Supply</b> 3.1: Meaning of Production, Factors of Production 3.2: Land: Meaning and Importance of Land : Labour: Meaning of Labour, Peculiarities of Labour : Capital: Meaning, Importance of Capital, Enterprise: Entrepreneur's Role	15 Hours
<b>Unit - IV</b>	<b>Role of Price Mechanism</b> 4.1: Problems to be Tackled by Price System 4.2: Function of the Price System : Critical Appraisal of the Price System : Price System in a Developing Economy	15 Hours

**References:**

1. Kreps, David M. (1990), A Course in Microeconomic Theory, Princeton University Press, Princeton.

2. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.
3. P. R. G. and A. W. Alters (1978), Microeconomic Theory, McGraw Hill, New York.
4. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
5. Stigler, G. (1996), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.
6. Varian, H. (2000), Microeconomic Analysis, W. W. Norton, New York.
7. Baumol, W. J. (1982), Economic Theory and Operations analysis, Prentice Hall of India, New Delhi.
8. Hirshleifer, J. and A. Glazer (1997), rice Theory and Applications, Prentice Hall of India, New Delhi.
9. Green, H. A. G. (1971), Consumer Theory, Penguin, Harmondsworth.
10. Henderson, J. M. and R. E. Quant (1980), Microeconomic Theory: A Mathematical Approach, McGraw Hill, New Delhi.
11. Da Costa, G. C. (1980), Production, Prices and Distribution, Tata McGraw Hill, New Delhi.
12. Healthfields and Wibe (1987), An Introduction to Cost and Production Functions, Macmillan, London.

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

**Shivaji University, Kolhapur**  
**Introduced from Academic Year 2023-24**  
**M.Com. I (Semester –II)**  
**Business Economics Paper VIII** **Credits: 2**

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**Course Outcomes:**

- 1) Students understand Market and Market Structures
- 2) Students understand Equilibrium of the Firm and Industry: General.
- 3) Students understand Price Output Determination-Perfect Competition.

<b>Unit - I</b>	<b>Market and Market Structures</b> 1.1: Meaning of Market, Classification of Markets 1.2: Size of the Markets : Market forms or Market Structures : Shape of the Demand Curve in the Pure Competition	15 Hours
<b>Unit - II</b>	<b>Equilibrium of the Firm and Industry : General</b> : Equilibrium of the Firm: Conditions of Firm's Equilibrium : Equilibrium of the Firm :By Curves of Total Revenue and Total Cost : Equilibrium of Industry : Meaning, Conditions of Equilibrium 2.4: Short Run and Long Run Equilibrium	15 Hours

**References:**

1. Kreps, David M. (1990), A Course in Microeconomic Theory, Princeton University Press, Princeton.
2. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.
3. P. R. G. and A. W. Alters (1978), Microeconomic Theory, McGraw Hill, New York.
4. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
5. Stigler, G. (1996), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.
6. Varian, H. (2000), Microeconomic Analysis, W. W. Norton, New York.
7. Baumol, W. J. (1982), Economic Theory and Operations analysis, Prentice Hall of India, New Delhi.
8. Hirshleifer, J. and A. Glazer (1997), rice Theory and Applications, Prentice Hall of India, New Delhi.
9. Green, H. A. G. (1971), Consumer Theory, Penguin, Harmondsworth.
10. Henderson, J. M. and R. E. Quant (1980), Microeconomic Theory: A Mathematical Approach, McGraw Hill, New Delhi.
11. Da Costa, G. C. (1980), Production, Prices and Distribution, Tata McGraw Hill, New Delhi.
12. Healthfields and Wibe (1987), An Introduction to Cost and Production Functions, Macmillan, London.



Shivaji University, Kolhapur Nature of Question Paper for M.Com.

Marks: 40

Duration: 3 hours.

Instructions:

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

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

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com.( Marketing Management)  
SEMESTER – I  
Marketing Management – Paper-I  
Credits : 4  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<b>MARKETING CONCEPTS AND APPLICATIONS</b> - Introduction to marketing–Nature and scope of marketing, the core concepts of marketing. Company orientation towards market place, Marketing environment. B. Marketing of services – Nature and Characteristics of service, classification of services, importance of marketing in service sector	15
Unit II	<b>MARKETING RESEARCH-</b> <b>A. Marketing Information System</b> - Definition, purpose, scope, procedure, and applications of marketing research, problems of conducting marketing research in India. <b>B. Marketing segmentation</b> – Meaning and concept, benefits of segmentation, Basis of segmentation, Selection of segments, Market segmentation strategies, Product positioning. <b>C. Consumer Behaviour</b> – Meaning and definition of consumer behaviour, determinants of consumer behaviour, importance, factors influencing consumer behaviour, buying process	15
Unit III	<b>PRODUCT &amp; PRICING STRATEGY</b> - Product decision and strategies – What is product? Types of products, product mix decisions, product line decisions. B. Branding and packaging decisions – Brand name and trademark, branding decisions, advantages and disadvantages of branding, packaging, features and functions of packaging. C. Product life cycle concept, marketing mix at different stages, new product development and strategy. D. Policies and practices – Pricing methods, objectives, price determination policies.	15
Unit IV	<b>PROMOTION &amp; DISTRIBUTION STRATEGY</b> - Marketing communication – The promotion mix, Advertising and Publicity – 5 M's of advertising management. B. Personal selling and sales promotion – Personal selling – nature, process, importance, Sales promotion – nature and importance, techniques. Distribution Strategy- Importance of channels of distribution, Alternative channel of distribution, selecting an appropriate channels. Logistic management.	15

**References –**

1. Marketing Management (Analysis, Planning, Implementation and Control) – Philip Kotler
2. Fundamental of Marketing – William J. Stanton and others.
3. Principles and Practice of Marketing –Philip Kotler
4. Marketing Management – Rajan Saxena
5. Marketing Management – S.A. Sherlekar
6. Service Marketing – S.M.Zha

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com.( Marketing Management)  
SEMESTER – I  
SALES AND DISTRIBUTION MANAGEMENT – Paper-II  
Credits : 4  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<b>Sales Management</b> – Evolution, Definition, sales management functions, place & importance of sales management in the organization. Sales forecasting & policy making - Meaning – Importance – Types of forecasting – Forecasting methods and procedure – Importance – merits & demerits of various methods. Sales related marketing policies – Product policies – Distribution policies – pricing policies – promotion policies.	15
Unit II	<b>Sales Force Management</b> – Formulation of personal selling strategy, Personal selling objectives, Salesmanship – Definition – Personnel selling situations – Prospecting sales resistance – Selling process & skills for effective salesmanship. Determining size of sales force, Determining kind of sales personnel, Controlling sales personnel, evaluating and supervising Sales Meeting & Sales Contests. Sales control and cost analysis – The sales audit – sales analysis – marketing cost analysis.	15
Unit III	<b>Retail Management</b> – Meaning, definition & importance of retail management, evolution of retailing in India, types of retailers, Retail marketing strategy – product, price merchandise & retail communication, promotion, retail distribution and supply chain management in retailing.	15
Unit IV	<b>Logistics &amp; Supply Chain Management</b> - Origin of logistics, definition & scope of logistics, key logistics activities, market logistics decision, emerging concepts in logistics. Concept of supply chain management, need for SCM, advances in SCM. <b>PROMOTION &amp; DISTRIBUTION STRATEGY</b> - Marketing communication – The promotion mix, Advertising and Publicity – 5 M's of advertising management. B. Personal selling and sales	15

**References –**

1. Marketing Management (Analysis, Planning, Implementation and Control) – Philip Kotler
2. Fundamental of Marketing – William J. Stanton and others.
3. Principles and Practice of Marketing – Philip Kotler
4. Marketing Management – Rajan Saxena
5. Marketing Management – S.A. Sherlekar
6. Service Marketing – S.M.Zha

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com.( Marketing Management)  
SEMESTER – I  
ADVERTISING & BRAND MANAGEMENT – Paper-III  
Credits: 4  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<b>A) Advertising Management-</b> Role & Importance of advertising, Setting advertising objectives, Types of advertising, Advertising Budget & Budgeting methods- Percentage of sales, Objective & task method, Regression Analysis, Budget process, factors influencing on budget <b>B) Media planning strategy-</b> Types of media- Print, Broadcast, Outdoor, Transit. Advantages & disadvantages of different medias. Media planning process-When-Which-How- How much. Factors in media selection. Designing media plan.	15
Unit II	<b>A) Message design &amp; development-</b> Types of message appeals-Rationale-Emotional-Moral-Direct & indirect appeal, Message Structure-positive-Negative-One sided-Two sided. Creative Process in visualization. The layout of advertisement- its components, Incremental formats of layout. <b>B) Advertising Business and Advertising Agency</b> –Organisational Structure of Advertising Department, Functions of Advertising Department. Advertising Agency, working of agency, Functions of advertising agency <b>C) Advertising Effectiveness</b> –Advertising research, types of Advertising evaluation, Pre testing techniques for print media & broadcasting media, post testing of ads.	15
Unit III	<b>A) Brand Management</b> – Meaning, definition, importance & functions of branding, Advantages & disadvantages of branding, managing brands-selecting brand name & logo, types of brand, Branding decision, brand extension, brand rejuvenation, re launch, brand building process. <b>B) Brand Equity</b> – Meaning, brand equity models, building brand equity, measuring brand equity, brand valuation, managing brand equity.	15
Unit IV	<b>A) Brand positioning</b> – Developing positioning strategy, Segmentation & positioning, Positioning strategies – positive & negative. <b>B) Marketing mix factors &amp; brands</b> – marketing research, product, price, place, promotion.	15

**References –**

1. “Marketing Management – Planning, Implementation & Control – The Indian Context”, Second Edn. By V.S. Ramaswamy & S Namakumari
2. Marketing Management – Tapan Panda
3. Foundations of advertising--Theory & Practice- S.A. Chunawala & K.C.Sethia.
4. Advertising & Promotion -George E. Belch & Michael A. Belch
5. Marketing Management-Philip Kotler 6. Advertising Management-David A. Aaker & John G. Myers

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com.( Marketing Management)  
SEMESTER – I  
**Digital Marketing PAPER-IV**  
Credits: 2  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<p><b>a) Theory-</b> Introduction to Digital Marketing Principles of Digital Marketing; Digital Marketing Channels; Tools to Create Buyer Persona; Competitor Research Tools, Website Analysis Tools, etc. ( 10 Hours)</p> <p><b>b) Practical-</b> Online – Web based research for 1 Product and 1 Service company. Digital Marketing Audit for any one leading company in your district / City. ( 5 Hours)</p>	15
Unit II	<p><b>a) Theory- Content Marketing Content Marketing-</b> Concepts &amp; Strategies; Planning, Creating, Distributing &amp; Promoting Content; Optimize Website UX &amp; Landing Pages; Measure Impact; Metrics &amp; Performance; Using Content Research for Opportunities, etc. ( 10 Hours )</p> <p><b>b) Practical-</b> Online offline Marketing study of one company from Indian and one from Global Market. ( 5 Hours)</p>	15

**References –**

1. The Digital Marketing Handbook: A step-by-step guide for the modern marketer, 1st edition, 2015 Mohit Pawar, Metadoor Press.
2. You Should Test That: Conversion Optimization for More Leads, Sales and Profit or The Art and Science of Optimized Marketing, 1st Edition, 2013 Chris Goward, Sybex.
3. Digital Marketing for Dummies - Book by Russ Henneberry and Ryan Deiss.
4. Digital Marketing – Seema Gupta McGrawhill Publications.
5. Social Media and Mobile Marketing – Puneet Singh Bhatia – Wiley

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com. (Marketing Management)  
SEMESTER – II  
**CONSUMER BEHAVIOR – Paper-V**  
Credits: 4  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<b>Introduction to consumer Behavior</b> – Diversity of consumer behavior – Concept and need for studying consumer behavior and marketing management factors influencing consumer buying behaviors, consumer buying process. Consumer Modeling:- The economic model – Learning model- psychoanalytic model – The sociological model The Howard Sheath model of buying behavior – The Nicosia model- The Engel – Kollat- Blackwell Model.	15
Unit II	<b>Individual Determinants of Consumer behavior Perception-</b> Meaning of perception- the perceptual process- Factor responsible for perceptual Distortion. Learning – Meaning of learning, components or elements of learning process. Personality- Meaning, Nature & Characteristics of Personality, Stages in the development of personality, personality influences and consumer behavior, selfconcept or self-image. Attitude and behavior- The concept of Attitude, Relationship between Attitude and Behavior, Factors involved in Attitude formation Motivation- Meaning of Motivation, Needs And goals- The Dynamic Characteristic of Motivation.	15
Unit III	<b>Influence of Social class</b> – Definition and meaning of social stratification, factors responsible for social stratification, characteristic features of social classes, Social influence on consumer behavior. Group Dynamics and Consumer Reference Groups- Definition and Meaning of Group, Reasons For formation of group, Types of Groups relevant to consumer behavior, Family life cycle, Friendship Group, Formal social clubs, Shopping Friends groups, Work group, Reference group.	15
Unit IV	<b>Consumer Satisfaction and Relationship Marketing-</b> Working towards enhancing Customer satisfaction, Sources of customer dissatisfaction, Customer Relationship marketing, Understanding the economics of customer retention, Market emphasis in relationship marketing. Industrial \ Organizational Buying Behavior – Participants in Industrial marketing- Buying decisions involved in industrial buying process- Factors influencing industrial buying behavior – Stages of Industrial buying process.	15

**References –**

1. Consumer Behavior in Indian Perspective – Sujua R. Nair Himalaya Publishing House, Mumbai.
2. Marketing Management- William Stanton.
3. Marketing Management- Philip Kotler.
4. Consumer Behavior & Advertising management – Matin Khan

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com.( Marketing Management)  
SEMESTER – II  
**MARKETING IN SPECIAL FIELDS – Paper-VI**  
Credits: 4  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<p><b>A) Service Marketing</b> – What are services, definition, need &amp; importance of services, distinction between services &amp; goods, characteristics of services,</p> <p><b>B) Marketing Mix in Service Marketing</b>– Product decisions, Pricing strategies, Promotion of services, Placing or Distribution methods of services, People, Physical Evidence and Process, Marketing strategies for different services–bank, insurance, hotel, tourism, transport, consultancy services.</p>	15
Unit II	<p><b>A) Industrial Marketing</b>- Definition, nature &amp; scope – comparison &amp; contrast of Industrial &amp; Consumer marketing – Characteristics of Industrial Marketing – Marketing mix for industrial products.</p> <p><b>B) Rural Marketing</b> – Concept &amp; scope, Characteristics of rural market. Attractiveness of rural market, rural vs urban marketing, marketing of agricultural inputs, marketing of agricultural produce, marketing of consumer goods &amp; durables.</p>	15
Unit III	<p><b>A) Co-operative Marketing</b>– Meaning &amp; need of co- operative marketing, features &amp; objectives of co-operative marketing, Activities of co-operative marketing societies, structure of marketing co-operatives, problems in co-operative marketing.</p> <p><b>B) Social marketing</b> – Meaning, nature, importance &amp; scope of social marketing, types of non business organizations, markets involved in social marketing, developing a marketing programme for social cause.</p>	15
Unit IV	<p><b>A) Internet Marketing &amp; E- commerce</b> – Meaning &amp; importance of E-Commerce &amp; internet marketing, components of internet marketing, Benefits &amp; limitations of internet marketing, establishing internet marketing facility.</p> <p><b>B) Environmental marketing</b> – Meaning &amp; importance, issues involved in environmental marketing – social responsibility, pressure of government, competitive pressure, cost of profit. Problems of environmental marketing, environmental marketing strategies, environmental risk management, strategic partnership in environmental marketing.</p>	15

**References –**

1. Service Marketing – Ravi shankar
2. Service Marketing – S.M.Jha
3. Marketing Management-Philip Kotler
4. Marketing Management – Tapan Panda
5. Co-operative Marketing in India & Abroad – L.P. Singh
6. Modern Marketing – Rajan Saxena
7. Marketing Management – Memoria

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com.( Marketing Management)  
SEMESTER – II  
**INTERNATIONAL MARKETING – Paper-VII**  
Credits: 4  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<b>Introduction to Global Marketing-</b> Deciding whether to go abroad, deciding which markets to enter, Deciding How to enter the market, Deciding on the marketing programme, Deciding on marketing organization, Global Marketing Environment. Export Procedure and documentation, Important steps in export procedure, Documents – Pre-shipment document, Documents related to goods, Certificate related to shipments, documents related to payment, documents related to inspection, documents related to excisable goods. Foreign Exchange and Financial Decisions. History of International Financial System, Foreign Exchange, Business. Implications of Exchange rate fluctuations, Managing Exchange rate exposure	15
Unit II	<b>Global Segmentation Targeting and Positioning-</b> Global Market Segmentation, Global Targeting , Global Product Positioning [study few Indian multinational companies entered into Global Market]. Global Marketing Information System - Elements of Global Information System, Sources of Information, Marketing Research, Global Marketing Research Control	15
Unit III	<b>A) Product Decisions</b> -Basic Concepts, Product characteristics, Product Design Decisions, Geographic expansion strategic alternatives, New product in Global Market.[Study various products of multinational companies entered in Indian Market] <b>B) Pricing Decisions-</b> Global Pricing Strategies, Environmental Influences on Pricing Decisions, Transfer Pricing, Global Pricing Policy alternatives. [Staff & make companies of multinational products with Indian products. Consider consumer durable like soaps, shampoos & white goods.]	15
Unit IV	<b>A) Channel Decision-</b> Channel Objectives and constraints, Channel Structure, Channel strategy for new market entry. <b>B) Advertising Decisions-</b> 5 M's of advertising – Mission, Money, Message, Media, Measurement, Advertisement content, Advertisement copy, Global Media Decisions.[Study different ads of Indian & foreign on various TV channels.]	15

**References –**

- 1) Global Marketing Management – Warren J. Keegan
- 2) International Marketing – Francis Cherunilam
- 3) Export Marketing – B.S.Rathor and J.S.Rathor
- 4) Global Marketing Management – S.A.Sherlekar and V.S.Sherlekar
- 5) Marketing Management – Philip Kotler



SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
M.Com.( Marketing Management)  
SEMESTER – II  
**Social Media Marketing -PAPER-VIII**  
Credits: 2  
Introduced from June 2023

Unit No.	Contents	No. of Hours
Unit I	<p><b>a) Theory Introduction and Study of Metaverse:</b> Facebook, Instagram, WhatsApp, Twitter, Koo and other Social Platforms P interest, LinkedIn Marketing – A Professional Platform, YouTube Marketing for B2B and B2C, Email Marketing Digital Marketing Funnel, Marketing Automation: Introduction Future Trends in Digital Marketing. (10 Hours )</p> <p><b>b) Practical</b> Social Media Research Social Media – Planning and Management for a Small Business Preparing Profile on one of the Platforms (5 Hours)</p>	15
Unit II	<p><b>a) Theory Facebook Marketing Fundamentals:</b> Profiles and Pages, Business Categories, Getting Assets Ready, Creating Facebook Pages, Page Info and Settings, Facebook Page Custom URL, Invite Page Likes, Featured Video, Pin Post and Highlights, Scheduling Posts, Facebook Events, Reply and Message, Facebook Insights Reports, Competitor's Facebook Page, Ban User on Facebook Page, Connect with Twitter. Facebook Ad Campaigns: Organic v/s Paid, Defining Ad Objective, Performance Matrix, Ad Components, Designing Creative Image, Facebook Ad Structure, Setting Up Facebook Ad Account, Create Ad –Targeting, Create Ad – Budgeting, Create Ad –Creative, Content and CTA, Boosting Page Posts, Page Promotion, Video Promotion, Similar Ads and Audiences Instagram: Profile Creation, Advertisement setting, Sponsored content, Influencer Marketing, Creative Content creation in the form of Photos and Videos (10 Hours)</p> <p><b>b) Practical</b> Prepare Facebook profile and Facebook page to understand how it works. Understand various functions and options available on Facebook for Marketing of product and services (5 Hours)</p>	15

**References –**

1. The Digital Marketing Handbook: A step-by-step guide for the modern marketer, 1st edition, 2015 MohitPawar, Metadoor Press.
2. You Should Test That: Conversion Optimization for More Leads, Sales and Profit or The Art and Science of Optimized Marketing, 1st Edition, 2013Chris Goward, Sybex.
3. Digital Marketing for Dummies - Book by Russ Henneberry and Ryan Deiss.
4. Digital Marketing – Seema Gupta McGrawhill Publications.
5. Social Media and Mobile Marketing – Puneet Singh Bhatia – Wiley.

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2023-24  
**M.Com. Part –I, Semester II**  
**On the Job Training (OJT)**  
**(OJT) (OJT)**

Course Outcomes	<ol style="list-style-type: none"> <li>1. Expose the students to the real life situation</li> <li>2. Develop an ability of critical thinking</li> <li>3. Analyse the problem in an organisation and suggest remedial actions</li> <li>4. Gain working knowledge of the job/profession to get insights of the business</li> </ol>
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Marks: 100

Credits : 4

**Guidelines for the Internship**

1. On the Job Training (OJT) is to be completed by the student at any commercial organisation/NGO. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant Government or Semi-Government organisation, cooperative society, bank, local authority etc (The list is for reference only; not exhaustive; other similar organisations can be considered for OJT)
2. OJT is to be completed by the student under the guidance of mentor from the college as well as industry/organisation guide/mentor where he/she is doing internship/apprenticeship.
3. OJT Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.
4. The OJT Report shall consist of the following: Title page should cover the following:
  - a. Name of the intern (student)
  - b. Name of the internal guide and external guide/mentor
  - c. Name of the college/university department
  - d. Organisation where internship is conducted
  - e. Duration in which internship was completed
 The main text of the report should consist of:
  - a. Profile of the organisation
  - b. Details of work done during the internship
  - c. Key learning/takeaways/ skills acquired during the internship
  - d. Responsibilities handled during the internship
  - e. Problems faced during the internship
  - f. Any significant contribution/solution provided to the organisation during the internship
  - g. Conclusion
  - h. Attendance sheet (day-wise) signed by industry/organisation guide.
5. Internship/Apprenticeship report shall consist of around 40 to 50 typed pages.
6. All recognized P.G. Teachers and also teachers teaching to M. Com Course under the Faculty of Commerce and Management are eligible to work as mentor or guide of the trainee.

7. Total duration of OJT shall be of 120 hours. The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of OJT has to be submitted before commencement of semester end examination.
8. In case of students registered on distance mode and who are already working/employed, they have to submit the OJT report. However, they can complete OJT in the same organisation where they are working/employed. Those students who are registered on distance mode, but not working/employed anywhere, have to complete OJT as per the guidelines given to the regular students.
9. Evaluation of On the Job Training

There shall be evaluation of a maximum of 100 marks for OJT on the following criterion and shall be done by internal guide/mentor

Sr. No.	Criterion for Evaluation	Maximum Marks
1	Attendance and Engagement	10
2	Relevance of Internship/Apprenticeship with curriculum	10
3	Responsibilities handled during Internship/Apprenticeship	20
4	Skills acquired during Internship/Apprenticeship	20
5	Contribution of Intern/Apprentice to the organisation	20
6	Internship/Apprenticeship Report	20
<b>Total</b>		<b>100</b>

