



**SAVITRIBAI PHULE PUNE UNIVERSITY**  
**FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)**

**NATIONAL EDUCATION POLICY-2020**  
**STRUCTURE AND SYLLABUS**  
**MASTER OF COMMERCE (M.Com Sem-III)**  
**w.e.f. 2024-2025**

**SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE**  
**FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)**  
**Structure and Subject Codes for M.Com Part-2, Sem-III as per NEP-2020**

**Academic Year: 2024-2025**

**SEMESTER-III**

Sr. No.	Course Code	Subject	Credits	Name of the Board of Studies
<b>Major Mandatory (Compulsory)</b>				
1		Business Finance	4	Business Administration
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
2		Auditing and Corporate Governance	4	Accountancy
3		Audit Assurance Standards	4	Accountancy
4		International Taxation	2	Accountancy
<b>Major Elective</b>				
5		Inflation Accounting and Investment Portfolio Management	4	Accountancy
<b>Commercial Laws and Practices</b>				
<b>Major Mandatory</b>				
6		Law Relating to International Business	4	Business Laws
7		WTO: Norms and Practices	4	Business Laws
8		Science, Technology and Laws	2	Business Laws
<b>Major Elective</b>				
9		Insurance Laws	4	Business Laws
<b>Advanced Cost Accounting and Cost System</b>				
<b>Major Mandatory</b>				
10		Cost Audit	4	Cost & Works Accounting
11		Management Audit	4	Cost & Works Accounting
12		Decision-Making Techniques	2	Cost & Works Accounting
<b>Major Elective</b>				
13		Strategic Cost Management	4	Cost & Works Accounting
<b>Co-Operation and Rural Development</b>				
<b>Major Mandatory</b>				
14		Cooperative Credit System	4	Business Practices
15		Statutory Framework of Cooperation in Maharashtra	4	Business Practices
16		Governance of Agricultural Producer Marketing Committee (APMC)	2	Business Practices

<b>Major Elective</b>				
17		Cooperative Banking System	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
18		Tourism Entrepreneurship and Start-Up	4	Business Practices
19		Entrepreneurship Support	4	Business Practices
20		Agri-preneurship and Intellectual Property Rights	2	Business Practices
<b>Major Elective</b>				
21		Corporate Entrepreneurship	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
22		Human Resource Planning and Development	4	Business Administration
23		Project Management	4	Business Administration
24		Project Management: Inputs, Monitoring and Control	2	Business Administration
<b>Major Elective</b>				
25		Organizational Behaviour	4	Business Administration
<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				
26		International Banking and Finance	4	Banking, Finance & Insurance
27		Insurance Studies	4	Banking, Finance & Insurance
28		Introduction to Actuarial Studies	2	Banking, Finance & Insurance
<b>Major Elective</b>				
29		Commercial Banking and Investment Banking	4	Banking, Finance & Insurance
<b>Advanced Marketing</b>				
<b>Major Mandatory</b>				
30		International Marketing	4	Marketing
31		Marketing Research	4	Marketing
32		Marketing of Financial Services	2	Marketing
<b>Major Elective</b>				
33		Marketing Strategy	4	Marketing
<b>Research Project (Compulsory)</b>				
34		Research Project	4	Concerned Major

# Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com Part-II (Sem-III)

Subject: Business Finance

Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Business Finance	4	4	100

### Course Objectives:

1. To acquaint the students with corporate finance required for Indian industries.
2. To make the students aware about the latest developments in the field of corporate finance.
3. To enable the students to understand the traditional theories of capitalization and dividend distribution practices.
4. To give detail exposure of working capital management practice of finance to students Skills to be developed:

### Course Outcomes: After Completion of the course, student will be able:

1. Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.
2. Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.
3. Students will be able to learn the sources of finance to be tapped for running business successfully.
4. Students will be able to apply best practice in working capital management

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Business Finance:</b> 1.1 Meaning, Objectives, Scope and Importance 1.2 Time Value of Money: Need, Importance, Future Value, Present Value through Discounted Cash Flow Technique 1.3 Estimating Financial Needs and Sources of Finance	<b>15</b>
<b>2</b>	<b>Strategic Financial Planning:</b> 2.1 Meaning, Objectives, Assumptions, 2.2 Steps in Financial Planning 2.3 Estimating Financial requirements of Firm 2.4 Limitations of Financial Planning 2.5 Capitalization: Over and Under Capitalization 2.6 Theories of Capitalization	<b>15</b>
<b>3</b>	<b>Corporate Securities and Sources of Long Term Finance:</b> 3.1 Ownership Securities: Equity Shares-Characteristics, Advantages and Disadvantages, Preference Shares-Characteristics, Advantage and	<b>15</b>

	<p>Disadvantages, Companies Act (Amendment) 2013</p> <p>3.2 Creditors Securities: Debentures-Characteristics, Classification, Procedure of issuing Debentures and Bonds</p> <p>3.3 Company Deposits</p> <p>3.4 The Dividend Decision: Background of Dividend Policy, Theories of Dividend, Trends in Dividend Distribution in India, Measures of Dividend Policy, Dividend Yield and Dividend Payout</p>	
<b>4</b>	<p><b>Short Term Finance and Working Capital Management:</b></p> <p>4.1 Characteristics of Short Term Finance and Short Term Needs</p> <p>4.2 Sources of Short Term Finance, Role of Working Capital, Best Management Practices of Working Capital</p> <p>4.3 Financing of Working Capital: Trade Creditors, Bank Credit, Bank Financing of Account Receivables, Working Capital-Advantages and Disadvantages</p>	<b>15</b>

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International</li> <li>2. Bhole L.M. and Mahakud Jitendra, 'Financial Institutions and Markets', Tata McGraw-Hill Education, Delhi.</li> <li>3. Kuchal S.C., 'Corporate Finance', Chaitanya Publishing House, Allahabad</li> <li>4. Kulkarni P.V., 'Business Finance', Himalaya Publishing House</li> <li>5. Prasana Chandra, 'Financial Management: Theory and Practice'</li> <li>6. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman, 'Principles of Corporate Finance', Cengage Learning Private Limited, Delhi</li> </ol>	
<b>Continuous Internal Evaluation 30 Marks</b>	
<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1) Offline Written Examination</li> <li>2) Power Point Presentations</li> <li>3) Assignments / Tutorials</li> <li>4) Oral Examination</li> <li>5) Open Book Test</li> <li>6) Offline MCQ Test</li> <li>7) Group Discussion</li> <li>8) Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1) Question No. 1 and 6 are compulsory</li> <li>2) Attempt any three questions from Question No. 2 to 5</li> </ol>	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Auditing and Corporate Governance**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Auditing and Corporate Governance	4	4	100

**Course Objectives:**

1. To provide concept clarity of Auditing and Corporate Governance.
2. To enable students to gain the insights of Corporate Governance Code
3. To develop critical analytical skill through case studies.
4. To enable students to learn the Global and Indian Corporate Governance Framework
5. To enable students to explore standard business ethical practices.

**Course Outcomes: After Completion of the course, student will be able:**

1. To demonstrate a clear understanding of the concept of Corporate Governance.
2. To recognize Global and Indian Code of Corporate Governance
3. To develop the skill of critical evaluation of compliance of Corporate Governance.
4. To implement business practices ethically

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Concepts and Authorities of Auditing:</b> 1.1 Basic Principles and Techniques of Auditing 1.2 Classification of Audit 1.3 Internal Control – Internal Check and Internal Audit 1.4 Role of Auditors in Corporate Governance 1.5 Peer Review and Independent Review of Audit 1.6 Public Company Accounting Oversight Board (PCAOB) 1.7 National Financial Reporting Authority (NFRA)	10
<b>2</b>	<b>Concept of Corporate Governance:</b> 2.1 Meaning, Significance and Principles 2.2 Management and Corporate Governance 2.3 Theories and Models of Corporate Governance 2.4 Board Structure and Independent Director 2.5 Board Committees and their Functions 2.6 Shareholder Activism and, Proxy Advisory Firms 2.7 Role of Rating Agencies 2.8 Whistle Blowing and Class Action	12
<b>3</b>	<b>Corporate Governance Framework in India:</b> 3.1 Initiatives and Reforms: 3.1.1 Confederation of Indian Industry (CII) (1997) 3.1.2 Kumar Mangalam Birla (1999)	15

	3.1.3 NR Narayana Murthy Committee (2005) 3.1.4 Uday Kotak Committee (2017) 3.2 Regulatory Framework: SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015	
<b>4</b>	<b>Important Case Studies of Corporate Governance:</b> 4.1 International Case Studies: 4.1.1 BCCI (UK), 4.1.2 Maxwell Communication (UK) 4.1.3 Enron (USA) 4.1.4 Vivendi (France) 4.2 Indian Case Studies: 5.2.1 Satyam Computer Services Ltd 5.2.2 Lehman Brothers 5.2.3 Kingfisher Airlines 5.2.4 PNB Heist and IL&FS 5.2.5 ICICI Bank 4.3 Codes and Standards on Corporate Governance	15
<b>5</b>	<b>Business Ethics:</b> 5.1 Business Ethics and Values 5.2 Importance of Ethics 5.3 Corporate Governance and Ethics Committee 5.4 Ethical Theories and Code of Ethics	8

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Taxmann's Auditing & Corporate Governance for B.Com (H) by Anil Kumar, Lovleen Gupta & Jyotsna Rajan Arora Edition Dec 2023
2. Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press
3. Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications
4. Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag
5. Auditing and Corporate Governance by Dr Preeti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons
6. Corporate Governance: Principles, Policies and Practices, Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023)
7. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications
8. Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd.
9. Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House
10. Auditing and Assurance, Institute of Chartered Accountants of India
11. Audit and Assurance (2020), ACCA, UK
12. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK
13. Handbook (2022) Published by International Auditing and Assurance Standards Board
14. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi
15. Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi
16. Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer
17. Bharat's Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Bharat
18. Study Materials of Chartered Accountants Program by ICAI, New Delhi
19. Study Materials of Cost and Management Accountants by ICMA, Kolkata
20. Study Materials of Company Secretary by ICSI, New Delhi

21. Journal of Chartered Accountants by ICAI, New Delhi	
22. Journal of Chartered Accountants by ICMA, Kolkata	
23. Journal of Chartered Accountants by ICSI, New Delhi	
<b>Continuous Internal Evaluation 30 Marks</b>	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol>	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Sample Case Study (To be developed by the Paper Setters) Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks



**Class: M.Com Part-II (Sem-III)**  
**Subject: Audit Assurance Standards**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Audit Assurance Standards	4	4	100

**Course Objectives:**

1. To provide concept clarity about Digital Auditing and Audit Risk
2. To enable students to gain the insights about Ethics and Audit Engagement
3. To develop the analytical skills of Audit Evidences
4. To enable students to prepare and understand Audit Reports
5. To explore the CARO 2020 Rules

**Course Outcomes: After Completion of the course, student will be able:**

1. To demonstrate a clear understanding of Digital Auditing and Audit Risk.
2. To recognize Ethics and Audit Engagement
3. To develop the skill of critical evaluation of Audit Evidences.
4. To implement the Audit Assurance Standard to prepare Audit Reports
5. To explore the Reports under CARO 2020

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<p><b>Audit Risk Assessment and Digital Auditing Assurance:</b></p> <p><b>1.1 Audit Risk Assessment:</b></p> <p>1.1.1 SA 315: Identifying and Assessing the Risk of Material Misstatement through understanding the Entity and its Environment</p> <p>1.1.2 SA 320: Materiality in Planning and Performing an Audit</p> <p>1.1.3 SA 330: The Auditor's Responses to Assessed Risk</p> <p><b>1.2 Digital Auditing Assurance:</b></p> <p>1.2.1 Auditing digitally and Digital auditing</p> <p>1.2.2 Usage of Automated Tools such as CAAT, Data Analytics, Artificial Intelligence, etc.,</p> <p>1.2.3 Remote Auditing</p>	<b>15</b>
<b>2</b>	<p><b>Ethics and Terms of Audit Engagement:</b></p> <p>2.1 Meaning and Concept of Ethics, and Ethics is a State of Mind</p> <p>2.2 Need for Professional Ethics</p> <p>2.3 Principles Based Approach Vs Rules Based Approach (Ethical or Legal)</p> <p>2.4 The Fundamental Principles of Professional Ethics</p> <p>2.5 Independence of Auditors, Threats to Independence, Safeguards to Independence, and Professional Skepticism</p> <p>2.6 SA 210: Agreeing the Terms of Audit Engagements</p> <p>2.7 SA 220: Quality Control for an Audit of Financial Statements</p>	<b>10</b>

<b>3</b>	<b>Audit Evidence:</b> 3.1 SA 500: Audit Evidence 3.2 SA 501: Audit Evidence-Specific Considerations for Selected Items 3.3 SA 505: External Confirmations 3.4 SA 510: Initial Audit Engagements-Opening Balances 3.5 SA 520: Analytical Procedures 3.6 SA 530: Audit Sampling 3.7 SA 550: Related Parties	15
<b>4</b>	<b>Reporting:</b> 4.1 SA 700: Forming an Opinion and Reporting on Financial Statements 4.2 SA 701: Communicating Key Audit Matters in the Independent Auditor's Report 4.3 SA 705: Modifications to the Opinion in the Independent Auditor's Report 4.4 SA 706: Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report 4.5 SA 710: Comparative Information-Corresponding Figures and Comparative Financial Statements 4.6 SA 720: The Auditor's Responsibility in Relation to Other Information	15
<b>5</b>	<b>CARO, 2020:</b> 5.1 Applicability of Order 5.2 Matters to be included in the Auditor's Report 5.3 Reasons to be stated for Unfavourable or Qualified Answers	5

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Auditing and Assurance, Institute of Chartered Accountants of India
2. Audit and Assurance (2020), ACCA, UK
3. Audit and Assurance, Chartered Institute of Public Finance and Accountancy, UK
4. Handbook (2022) Published by International Auditing and Assurance Standards Board
5. Audit of Financial Statements by Pranav Jain, Taxmann's Publication, New Delhi
6. Principles and Practice of Auditing by Dinkar Pagare, Sultan Chand & Sons, New Delhi
7. Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Wolters Kluwer
8. Bharat's Standards on Auditing: A Practitioner's Guide by CA Kamal Garg, Bharat
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10. Auditing and Corporate Governance by C B Gupta (Author), Neha Singhal (Author), Scholar Tech Press
11. Auditing and Corporate Governance by Dr. T.R. Sharma, Dr. Gaurav Sankalp, Sahitya Bhawan Publications
12. Corporate Governance: Case study and Analysis by Irene Anne McLaughlin, GRIN Verlag
13. Auditing and Corporate Governance by Dr Priyeti Rani Mittal, Dr. Anshika Bansal, Dr. R.C. Bhatia, Sultan Chand and Sons
14. Corporate Governance: Principles, Policies and Practices | Third Edition by A. C. Fernando, E. K. Satheesh, K. P. Muraleedharan, Pearson (2023)
15. Auditing and Corporate Governance by Dr. B. K. Mehta, Dr. Kumari Anamika, and Rachit Mittal, SBPD Publications
16. Commercial's Corporate Governance Board of Directors Duties and Functions by D P Mittal Edition 2022, Commercial Law Publishers (India) Pvt. Ltd.
17. Auditing and Corporate Governance by Dr. Biswas Mohana Jena, Himalaya Publishing House
18. Study Materials of Chartered Accountants Program by ICAI, New Delhi
19. Study Materials of Cost and Management Accountants by ICMA, Kolkata

20. Study Materials of Company Secretary by ICSI, New Delhi
21. Journal of Chartered Accountants by ICAI, New Delhi
22. Journal of Chartered Accountants by ICMA, Kolkata
23. Journal of Chartered Accountants by ICSI, New Delhi

**Continuous Internal Evaluation 30 Marks**

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

**Instructions:**

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: International Taxation**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		International Taxation	2	2	50

**Course Objectives:**

1. To understand the basics of International Taxation
2. To gain insights about DTAA
3. To develop the analytical skills of Eligibility of applicability of DTAA

**Course Outcomes: After Completion of the course, student will be able:**

1. To demonstrate basic understanding of International Taxation.
2. To recognize the International Tax Treaties

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>An Overview of Tax System for Non-Residents in India:</b> 1.1 Residential Status of an Assessee 1.2 Residence for all Sources 1.3 Income for Foreign Source 1.4 Scope of Total Income Sec. 5 1.5 Income deemed to accrue or arise in India Sec. 9 1.6 Non-Resident Income Tax Act (NRIT Act) and Double Taxation Avoidance Agreement (DTAA) 1.7 Non-Resident Tax Rates in India-Foreign Companies	<b>10</b>
<b>2</b>	<b>Tax Treaties:</b> 2.1 Types of DTAA and Purpose of TIEA's (Tax Information Exchange Agreement) 2.2 Models of DTAAs (OECD-Organization for Economic Cooperation and Development and UN-United Nation) 2.3 DTAA for its Application 2.4 Interlink of DTAAs with Section 90 of the Income Tax Act 1961 2.5 Overview of Articles in DTAAs	<b>10</b>
<b>3</b>	<b>Eligibility to Claim Benefits of DTAA:</b> 3.1 Factors that determine eligibility to DTAA 3.2 Consequences of Permanent Establishment (PE), General Anti-Avoidance Rules (GAAR) and Failing Principal Purpose Test (PPT) under Multi-Lateral Instrument (MLI)	<b>10</b>

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. Taxmann's International Taxation Redy Recknor by CA Daksha Bakshi and Adv. Surajkumar Shetty</li> <li>2. Bharat's Guide to International Taxation by KAMAL GARG</li> <li>3. Taxmann's X CTC's International Taxation: A Compendium – Authoritative Guide on Global Taxation</li> <li>4. Bharat's Law &amp; Practice of Transfer Pricing (Domestic &amp; International Transactions) by Divakar Vijayasaraty Edition 2024</li> <li>5. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhanian and Dr. Monica Singhanian</li> <li>6. Taxmann's Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhanian and Kapil Singhanian</li> <li>7. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House</li> <li>8. Students Handbook on Taxation (Includes Income Tax and GST) by T N Manoharan, G R Hari</li> <li>9. Study Materials of Cost and Management Accountants by ICMA, Kolkata</li> <li>10. Journal of Chartered Accountants by ICAI, New Delhi</li> <li>11. Journal of Chartered Accountants by ICMA, Kolkata</li> <li>12. Journal of Chartered Accountants by ICSI, New Delhi</li> </ol>	
<b>Continuous Internal Evaluation 15 Marks</b>	
<p>The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1. Question No. 1 is compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol>	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	10 Marks
Q. 3: Theory Question on Unit-2	10 Marks
Q. 4: Theory Question on Unit-3	10 Marks
Q. 5: Write Short Notes on all Units (Any 2 out of 3)	10 Marks

**Class: M.Com Part-II (Sem-III)**

**Subject: Inflation Accounting and Investment Portfolio Management**

**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Inflation Accounting and Investment Portfolio Management	4	4	100

**Course Objectives:**

1. To impart the knowledge of inflation accounting
2. To make study of Human Resource Accounting
3. To learn the insights of Social Cost Benefit Analysis
4. To understand the insights of portfolio investment management

**Course Outcomes: After Completion of the course, student will be able to:**

1. Apply the knowledge of inflation accounting
2. Study of Human Resource Accounting
3. Analyse the insights of Social Cost Benefit Analysis
4. Understand insights of portfolio investment management

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Inflation Accounting:</b> 1.1 Introduction and Objections of Inflation Accounting 1.2 Role of Inflation Accounting 1.3 Methods of Accounting for Inflation 1.4 Current Purchasing Power Accounting 1.5 Computation of monetary gain / loss 1.6 Restatement of income statement 1.7 Restatement of closing balance sheet 1.8 Current Cost Accounting 1.9 Holding gain / loss 1.10 Depreciation adjustment 1.11 Cost of sales adjustment 1.12 Monetary working capital adjustment 1.13 Gearing adjustment 1.14 Numerical Problems	<b>20</b>
<b>2</b>	<b>Human Resource Accounting:</b> 2.1 Introduction and Concept of Human Resource Accounting 2.2 Valuation of Human Resources 2.3 Recording and Disclosure in Financial Statements 2.4 Importance of Human Resource Accounting 2.5 Important factors in developing Human Resource Accounting in an	<b>15</b>

	<p>Organization</p> <p>2.6 Objections against Human Resource Accounting</p> <p>2.7 Human Resource Accounting in India</p>	
<b>3</b>	<p><b>Social Cost Benefit Analysis:</b></p> <p>3.1 Concept of Social Cost Benefit</p> <p>3.2 Measurement of Social Cost Benefit</p> <p>3.3 Social Accounting</p> <p>3.4 Reporting of Social Cost Benefit Information</p> <p>3.5 Social Cost Benefit Analysis in India</p>	<b>10</b>
<b>4</b>	<p><b>Investment Portfolio Management:</b></p> <p>4.1 Meaning of Investment</p> <p>4.2 Investment and Speculation</p> <p>4.3 Speculation and Gambling</p> <p>4.4 Meaning of Investment Portfolio</p> <p>4.5 Meaning of Investment Portfolio Management</p> <p>4.6 Classification of Investors</p> <p>4.7 Factors affecting Investment Decisions</p> <p>4.8 Identification of Industries with Growth Potential</p> <p>4.9 Fundamental versus Technical Approaches</p> <p>4.10 Timing of Investment Decisions</p> <p>4.11 Systematic Risk and Unsystematic Risk</p> <p>4.12 Risk Free Security and Risky Security</p> <p>4.13 Capital Market Line and Security Market Line</p>	<b>15</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Introduction to Accountancy by T. S. Grewal S. Chnad and Company (P) Ltd., New Delhi
2. Advanced Accounts Vol.-I & II by Shukla, Grewal & Gupta, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., New Dehi
4. Students Guide to Accounting Standards by D.S. Rawat, Taxmann
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi 8
6. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
7. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
8. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
9. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
10. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
11. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
12. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
13. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
14. Students Guide to Accounting Standards by D. S. Rawat, Taxmann Publication (P.) Ltd., New Delhi
15. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
16. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
17. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan

Publication (P.) Ltd., New Delhi 18. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi 19. Management Accounting and Financial Control by S. N. Maheshwari, Sultan Chand & Sons 20. Advanced Accounting by V. K. Saxena, Sultan Chand & Sons 21. Taxmann's Advanced Accounting-1 by Ashok Sehgal and Deepak Sehgal 22. Study Materials of ICAI, ICSI, ICMA 23. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary	
<b>Continuous Internal Evaluation 30 Marks</b>	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1. Question No. 1 is compulsory</li> <li>2. Attempt any Four questions from Question No. 2 to 6</li> </ol>	
Q. 1: Fill in the Blanks on all Units	06 Marks
Q. 2: Theory Question on Unit-1	16 Marks
Q. 3: Theory Question on Unit-2	16 Marks
Q. 4: Theory Question on Unit-3	16 Marks
Q. 5: Theory Question Unit-4	16 Marks
Q. 6: Problem on Unit-1	16 Marks



**Class: M.Com Part-II (Sem-III)**  
**Subject: Law Relating to International Business**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Law Relating to International Business	4	4	100

**Course Objectives:**

1. To equip the students with the knowledge of Contemporary Business World across the globe.
2. To acquaint the students with basic principles of International Trade, Business and Dispute resolution mechanism.
3. To make students aware about International Business Environment and about transnational corporations.
4. To study the impact of international business environment on foreign market operations and India's response to these developments.
5. To develop independent problem solving skills and sensitize the students regarding suitable careers in international business.

**Course Outcomes: After Completion of the course, student will be able:**

1. Equip the students with the knowledge of Contemporary Business World across the globe.
2. Acquaint the students with basic principles of International Trade, Business and Dispute resolution mechanism.
3. Make students aware about International Business Environment and about transnational corporations.
4. Study the impact of international business environment on foreign market operations and India's response to these developments.
5. Develop independent problem solving skills and sensitize the students regarding suitable careers in international business.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<p><b>International Law and International Business:</b></p> <p><b>1.1 International Law:</b></p> <p>1.1.1 Meaning, Scope, Objectives, Nature and Development of International Law</p> <p>1.1.2 Sources and Evidences of International Law</p> <p>1.1.3 Codification of International Law</p> <p>1.1.4 India and International Law</p> <p>1.1.5 Distinction between Public International Law and Private International Law</p> <p><b>1.2 International Business:</b></p> <p>1.2.1 Meaning, Objectives, Nature and Scope of International Business</p>	<b>15</b>

	<p>1.2.2 Drivers of International Business</p> <p>1.2.3 Benefits of International Business</p> <p>1.2.4 Difference between Domestic and International Business</p> <p>1.2.5 Globalization in India and International Trade</p> <p>1.2.6 Modes of entering into International Markets</p>	
<b>2</b>	<p><b>International Trade:</b></p> <p><b>2.1 International Trade:</b></p> <p>2.1.1 Origin and Nature of International Trade</p> <p>2.1.2 International Business Environment: Concept, Nature, Internal and External Environment-Economic Environment, Technological Environment, Political and legal Environment, Global Environment, Physical Environment</p> <p><b>2.2 Trans-National Corporations:</b></p> <p>2.2.1 Rights, Duties and Responsibilities under International Law</p> <p>2.2.2 Advantages and Disadvantages or Problems of International Trade</p> <p>2.2.3 Free Trade (Laissez – Faire policy)</p> <p>2.2.4 Protectionism</p> <p>2.2.5 Tariff Barriers</p> <p>2.2.6 Impact of Tariff</p> <p>2.2.7 Non-Tariff Barriers (NTB)</p> <p>2.2.8 Balance of Payments in International Trade (Provisions of the GATT, 1994)</p> <p>2.2.9 Role of National and International Law in International Trade</p> <p><b>2.3 Role of the United Nations in International Trade Law through the United Nations Commission for International Trade Law (UNCITRACL):</b></p> <p>2.3.1 International Sale of Goods and related Transactions</p> <p>2.3.2 International Transport of Goods</p> <p>2.3.3 Construction Contracts</p> <p>2.3.4 International Payments</p> <p><b>2.4 Brussels Convention, 1968</b></p>	<b>15</b>
<b>3</b>	<p><b>International Business Law: Environmental Issues and India’s Foreign Trade:</b></p> <p>3.1 Environment Protection - Norms of International Environment Law – United Nations Conference – Stockholm, Nairobi Conference 1980 - Kyoto Protocol - Carbon Credit - Clean Development Mechanism - India’s Response: Environment Impact Assessment Under Indian Environment Protection Act.</p> <p>3.2 India’s Foreign Trade Policy: Objectives, Strategies and its Legal Dimensions, Provisions regarding Imports-Exports, Foreign Direct Investment (FDI) Policy in India, Export Promotion measures.</p>	<b>15</b>
<b>4</b>	<p><b>International Commercial Dispute Resolution Mechanism:</b></p> <p>4.1 International Commercial Arbitration &amp; Conciliation under UNCITRAL - Model Law</p> <p>4.2 International Court of Justice and its Jurisdiction</p> <p>4.3 Enforcement of Foreign Awards in India under UNCITRAL - Model Law</p> <p>4.4 International Court of Justice and its Jurisdiction</p> <p>4.5 Enforcement of Foreign Awards in India.</p>	<b>15</b>
<b>Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments</b>		

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. International Business - Competing in the Global Market by Arun Kumar Jain, Tata McGraw Hill, New Delhi
2. International Economics by M. L. Jhingan, Vrinda Publications, Delhi
3. International Law by Malcolm N. Shaw, Cambridge University Press, New Delhi
4. International Business, Environment and Management by V. K. Bhalla, S. Shiva Ramu, Anmol Publication Pvt. Ltd., New Delhi
5. International Trade Operations by Dr. Ram Singh, Excel Books, New Delhi
6. International Trade and Export Management by Francis Cherunilam, Himalaya Publishing House, Mumbai
7. International Law and Human Rights by Dr. S. P. Gupta, Allahabad Law Agency, Haryana
8. International Trade Law by Dr. S. R. Myneni, Allahabad Law Agency, Haryana
9. International Trade Law by Indira Carr, Routledge, Abingdon, Oxon
10. International Banking Legal & Regulatory Aspects by Macmillan, Macmillan India Ltd., Daryaganj, New Delhi
11. Law of International Trade by Judith Evans, Old Baile Press, London
12. International Business by Rajendra P. Maheshwari, International Book House Pvt. Ltd., New Delhi
13. International Law and Human Rights by Dr. S. K. Kapoor, Central Law Agency, Allahabad
14. International Law & Human Rights by K. C. Johsi, Eastern Book Company, Lucknow
15. Professional Programme on International Business Laws and Practices (Module-3), Study Material of Institute of Company Secretary of India

**Continuous Internal Evaluation 30 Marks**

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

**Instructions:**

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: WTO: Norms and Practices**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		WTO: Norms and Practices	4	4	100

**Course Objectives:**

1. To understand purpose and scope of GATT & WTO
2. To study legal framework and disputes settlement mechanism with basic insight into substantive law of GATT & WTO Institutions

**Course Outcomes: After Completion of the course, student will be able:**

1. Understand purpose and scope of GATT & WTO
2. Study legal framework and disputes settlement mechanism with basic insight into substantive law of GATT & WTO Institutions

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to WTO-Historical Background:</b> International Economic Relations before and after Second World War, Havana charter for International Trade Organizations (ITO), GATT to WTO – A Historical Overview: Protectionism, Formation of GATT, Objectives and Relevance of GATT at present, GATT Tariff Negotiations (from Geneva to Doha and beyond)	<b>15</b>
<b>2</b>	<b>World Trade Organization (WTO):</b> Basic Principles of the WTO Trading System, Objectives, Functions and Structure of WTO – Decision-Making - The WTO Agreement – Membership, Accession and Withdrawals, Current Status of Individual Accession, WTO and Global Economic Policy Making, Achievements of WTO	<b>15</b>
<b>3</b>	<b>Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994:</b> Preamble – General - Most favored Nation Treatment – (Art. – I), Schedules of concessions (Art. – II), National Treatment on International Taxation and Regulations (Art. – III), Special provisions relating to cinematograph films (Art.-IV), Freedom of Transit (Art.-V), Anti-dumping Agreement (Art. – VI), WTO Agreement on Agriculture – WTO Agreement on Textile and Clothing – WTO General Agreement on Trade in Service (GATS) – WTO – International Trade and Human Rights – Trade and Environmental issues in the WTO – Developing Countries and WTO - India’s Responses to WTO	<b>15</b>
<b>4</b>	<b>The WTO Disputes Settlement Mechanism:</b>	<b>15</b>

Elements of Disputes Settlement - Dispute Settlement Body - Procedure of Disputes Settlement - Appeals - Good Offices, Conciliation and Mediation - The Establishment of Panels - Terms of reference of Panels, Composition, Functions and Responsibility of Panels – Adoption of Panel Reports – Implementation of Rulings	
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**Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments**

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. WTO, Its Benefits, Misunderstandings, Agreements, Policies for the developing countries by R. K. Rangachari, Palak Publication, Mumbai
2. International Trade and export Management by Francis Cherunilam, Himalaya Publishing House
3. “Guide to the WTO & GATT” by Autar Krishen Kaul, Satyam Law International, New Delhi
4. “WTO and Regionalism in World Trade” by Hema Garg, New Century Publications, New Delhi
5. “WTO in the New Millennium” by Arun Goyal, Noor Mohd, Academy of Business Studies, New Delhi
6. “WTO Agreement on Anti-Dumping A GATT / WTO and Indian Jurisprudence” by K. D. Raja, Kluwer Law International, New Delhi. (2008)
7. “World Trade Organisation – An Indian Perspective” by Jayanta Bagchi, Eastern Law House, New Delhi (2008)
8. “WTO and India” by Vibha Mathur, New Century Publications, New Delhi, (2005)
9. “World Trade Organization” by Amrita Shahabadi, APH Publishing Corporation, New Delhi
10. “The WTO – as an International Organization” by Anne O. Krueger, Oxford University Press, New Delhi (1998)
11. “The WTO – A Discordant Orchestra” Sage Publications by T. K. Bhaumik, New Delhi, (2006)
12. “Development, Trade, and the WTO” The World Bank, Washington, D.C. by Bernard Hoekman, Aaditya Mattoo & Philip English, Atlantic Publishers & Distributors, New Delhi (2005)
13. “World Trade Organization” by Dr. S. R. Myneni, Asia Law House, Hyderabad (2012).
14. “WTO Text & Cases” by Palle Krishna Rao, Excel Books, New Delhi (2005)
15. “The Law and Policy of the WTO: Text, Cases and Materials” by Peter Van Den Bossche, Cambridge University Press, 4th Edn. (2018)
16. “The Regulation of International Trade” by Michael Trebilcock, Robert Howse, etc., Routledge, (2003) “The Regulation of International Trade” by Michael Trebilcock, Robert Howse, etc., Routledge, (2003) “The Regulation of International Trade” by Michael Trebilcock, Robert Howse, etc., Routledge, (2003)
17. “The Oxford Handbook of International Law” by Daniel Bethlehem, Donald McRae etc. (Editors), Oxford University Press, U.K., (2009).

**Continuous Internal Evaluation 30 Marks**

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

***Instructions:***

- 1. Question No. 1 and 6 are compulsory*
- 2. Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Quest on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Science, Technology and Laws**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Science, Technology and Laws	2	2	50

**Course Objectives:**

1. To introduce the student about the developments in the field of Science and Technology and the relationship between Law and Science and Technology.
2. To explore some specific aspects of Science and Technology Law to the students and make them aware about emerging issues in this field.
3. To sensitise students about Human Rights and Science and Technological issues in modern world.
4. To study science and technology in order maintain the sustainable development and make students user-friendly about legal proceedings in courts and e-courts initiatives in India.

**Course Outcomes: After Completion of the course, student will be able to:**

1. Understand conceptual Framework of Science, Technology and Law and development in these fields and its relevance with human rights and sustainable development;
2. Define and identify the similarities and distinctions among the concepts of Science, Technology and Law and legal aspects of clinical trials.
3. Understand and acquaint with the laws relating to the Science, Technology and Law including Law of privacy, Biotechnology, nuclear technology and law relating to Electronic evidences.
4. Understand use of Technology in administration of justice and the ways, means of E- filing of cases and process of e-Courts in India and significance of forensic science in criminal proceedings.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction:</b> 1.1 Science, Technology and Law: Conceptual Framework 1.2 Developments in Science, Technology and Law 1.3 Science and Technology Vis a Vis Sustainable and Equitable Development 1.4 Impact of Human Rights <b>on Science and Technology</b>	<b>07</b>
<b>2</b>	<b>Science-Technology and its Relationship with Law:</b> 2.1 Relationship between Science, Technology and Law 2.2 Problems and Perspectives between Law and Science 2.3 The need for legal control of Science and Technology 2.4 Clinical Trials and the Need of Professional Responsibilities and Ethical Principles	<b>08</b>

<b>3</b>	<b>Laws relating to Science and technology:</b> 3.1 Law of Privacy Vis-a Vis Science and Technology 3.2 Emerging issues in Biotechnology and Law 3.3 Nuclear Technology and law: National and international Perspective 3.4 Law of electronic evidence	<b>07</b>
<b>4</b>	<b>Use of Science and Technology in Judicial Functions:</b> 4.1 Importance of Science and Technology in the Legal Proceedings. 4.2 The Significance of Forensic science in the Criminal Matters 4.3 The Indian Judiciary on the Use of Science and Technology 4.4 E-Court initiative in India and its impact on justice delivery system	<b>08</b>
<b>Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments</b>		

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. Markandey Katju, Law in scientific Era (2000) Universal, New Delhi</li> <li>2. Cees J. Hamelink, the ethics of cyber space (2001) Sage.</li> <li>3. Jonh Zinian et.al(ed) World of Science and Rule of Law (1986) Oxford</li> <li>4. U. Baxi, Biotechnology and Legal Order: Dilemmas of the Future of Law and Human Nature. (1993)</li> <li>5. Science, Technology and Law Reform; Author: Ajendra Srivastava, B.C. Nirmal; Satyam Books. (2014)</li> <li>6. Science Technology and Human Rights, Author Lily Srivastava, Thomson Reuters, (2018)</li> <li>7. Universal's Law and Technology - 2<sup>nd</sup> Edition, 2017 by Niharika Vij</li> <li>8. National Policy of India on Science, Nature and Law: Public Policy and Governance in India by Sikka Pawan, New Delhi Synergy Books India, 2017.</li> <li>9. <a href="https://blog.ipleaders.in/relationship-law-science-technology-modern-society/">https://blog.ipleaders.in/relationship-law-science-technology-modern-society/</a></li> <li>10. <a href="https://www.academia.edu/31479746/Law_Science_and_Technology_Notes">https://www.academia.edu/31479746/Law_Science_and_Technology_Notes</a></li> <li>11. Law, Science and Technology. Study Material Prepared by Punam Umesh Vaddepalli, Asst. Prof., New Law College, Ahmednagar</li> <li>12. <a href="https://core.ac.uk/download/pdf/268231072.pdf">https://core.ac.uk/download/pdf/268231072.pdf</a></li> <li>13. <a href="https://main.sci.gov.in/pdf/ecommittee/action-plan-ecourt.pdf">https://main.sci.gov.in/pdf/ecommittee/action-plan-ecourt.pdf</a></li> <li>14. CIFILE Journal of International Law (2020), <i>Journal Vol. 1, No. 2, 8-13 (2020)</i> (Law relating to Biotechnology (Book Review) <i>Sreenivasulu N. S. ,Professor of the National University of Juridical Sciences, Kolkata, India</i>)</li> <li>15. <a href="https://forumias.com/blog/indias-nuclear-liability-law-and-associated-issues/">https://forumias.com/blog/indias-nuclear-liability-law-and-associated-issues/</a> (India's nuclear liability law and associated issue)</li> </ol>	
<b>Continuous Internal Evaluation 15 Marks</b>	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1. Question No. 1 is compulsory</li> <li>2. Attempt any two questions from Question No. 2 to 6</li> </ol>	



Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Theory Question on Unit-4	15 Marks
Q. 6: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Insurance Laws**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Laws			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Insurance Laws	4	4	100

**Course Objectives:**

1. The students through this subject will have an idea about the concept and importance of various kinds of Insurance and insurance related laws in general.
2. This paper tries to enhance the understanding of students about the insurance field and their capacity to find solutions to the problems arising out of insurance contracts and enhance their awareness of various legal aspects of Insurance.

**Course Outcomes: After Completion of the course, student will be able to:**

1. Understand conceptual Framework and development of Insurance and basic Principles of insurance;
2. Define and identify the facets and legal aspects of various kinds of insurances and insurance contracts.
3. Understand and acquaint with the laws relating to Insurance and their significance and features.
4. Understand the various kinds of documents relating to insurance and insurance claim management.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction:</b> 1.1 Nature, Concept, Need, Significance of Insurance 1.2 History and Scope of Insurance 1.3 Insurance Contract: Meaning and Types of Insurance Contract 1.4 Broad Classification of Insurance: Life Insurance and General Insurance 1.5 General Principles of Insurance: Proximate Cause, Doctrine of Utmost Good Faith 1.6 Rules of Construction of Insurance Policy	<b>12</b>
<b>2</b>	<b>Types of Insurance:</b> 2.1 Life Insurance: Concept, Significance and Conditions 2.2 Types of Life Insurance Policies: 2.2.1 Whole Life Policy: Meaning, Features and Types 2.2.2 Endowment Policy: Meaning, Features and Types 2.3 Concept of 'Surrender Value' and 'Paid-up Value' 2.4 Fire Insurance: Concept, Features, Significance and Conditions 2.5 Marine Insurance: Concept, Features, Significance and Conditions 2.6 Health Insurance: Concept, Nature, Features, Cover and Conditions 2.7 Motor Insurance: Concept, Nature, Significance and Cover 2.8 Agricultural Insurance: Concept, History, Nature and Features, Pradhan	<b>20</b>

	Mantri Fasal Bima Yojana (PMFBY)-Origin, Objectives, Nature and Cover 2.9 Private Insurance Sector: Need of Privatization of Insurance Business in India	
<b>3</b>	<b>Laws relating to the Insurance: Fundamentals and Significance:</b> 3.1 The Insurance Act, 1938 3.2 The Life Insurance Corporation Act, 1956 3.3 The Insurance Regulatory and Development Authority Act, 1999 3.4 The General Insurance Business (Nationalization) Act, 1972	<b>12</b>
<b>4</b>	<b>Insurance Documents and Insurance Claim Management:</b> <b>4.1 Insurance Documents:</b> 4.1.1 Insurance Documents: Proposal Form, Cover Note, Certificate of Insurance, Endorsement, Renewal Notice, Claim Form, Survey Report 4.1.2 Basic Parts: Clause, Warranties, Condition, Exclusion, Riders, Deductibles <b>4.2 Claim Management:</b> 4.2.1 Claim Management: Concept and Classification of Insurance Claim 4.2.2 Essential Elements of Claim 4.2.3 Claim Procedure 4.2.4 Role of Insured and Insurer in Claim Management 4.2.5 Claim Settlement and its Significance 4.2.6 Nature of Claim for various Classes of Insurance, Dispute, Litigation and Arbitration	<b>16</b>
<b>Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments</b>		

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. M. N. Mishra, Law of Insurance, 2005, S. Chand &amp; Company Ltd, New Delhi.</li> <li>2. K.S.N Murthy &amp; K.V.S Sarma, Modern Law of Insurance in India (2019), Lexis Nexis, Wadhwa, Nagpur.</li> <li>3. Dr. P. Periyaswamy: Principles And Practice of Insurance, Himalaya Publishing House Pvt. Ltd. (2013), New Delhi.</li> <li>4. Gupta O. S., Life Insurance, Frank Brothers, New Delhi.</li> <li>5. M. Arif Khan, Theory and Practice of Insurance, Educational Book House.</li> <li>6. Mishra M. N., Life Insurance Corporation of India, Vol I. II. III.</li> <li>7. Insurance Regulatory Development Act, 1999.</li> <li>8. Vinayakan N. Radhaswamy and Vasudevan S. V., Insurance Principles and Practice – S. Chand &amp; Com. New Delhi.</li> <li>9. Agarwal, O. P. (2011), Banking and Insurance, New Delhi: Himalaya Publishing.</li> <li>10. Black, K. J., &amp; Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education.</li> <li>11. Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.</li> <li>12. Mishra, M. N., &amp; Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S.Chand Publishing.</li> <li>13. H. Sadhak, Life Insurance in India - Opportunities, Challenges and Strategic Perspective, SAGE publications, New Delhi.</li> <li>14. M. L. Lunawat, P. S. Palande, and R. S. Shah, Insurance in India: Changing Policies and Emerging Opportunities, SAGE, Publications, New Delhi.</li> <li>15. Uma Narang, (2013) Insurance Industry in India: Features, Reforms and Outlook, New Century Publications, New Delhi.</li> <li>16. Avtar Singh, M. N. Srinivasan's Principles of Insurance Law, Eighth Ed. (2006), Wadhwa &amp; Co., Nagpur.</li> </ol>	

17. Corporate Insurance, Shardakumaraswamy & V. Kumaraswamy, (2005), Tata McGraw-Hill Publishing CO. Ltd., New Delhi.
18. K. C. Mishra & G. E. Thomas, General Insurance-Principles and Practice, (2009), Cengage Learning India Pvt.
19. General Insurance-Personal, The ICAI University.
20. Publications of Insurance Institute of India –
21. IC-11- Practice of General Insurance
22. IC-73- Personal Accident, Sickness, and Miscellaneous Insurance
23. IC- 74- Liability Insurance
24. IC- 78- Miscellaneous Insurance
25. IC-79- Liability and Engineering Insurance
26. [http://krishi.maharashtra.gov.in/1237/Pradhanmantri-Pik-Vima Yojana](http://krishi.maharashtra.gov.in/1237/Pradhanmantri-Pik-Vima%20Yojana)
27. Agriculture Insurance - AIC OF INDIA LTD. <https://www.aicofindia.com>
28. Life Insurance Corporation of India – Home <https://licindia.in>
29. GIC | Home Page <http://gicofindia.com>
30. IRDAI- <https://www.irdai.gov.in>

**Continuous Internal Evaluation 30 Marks**

The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

**Instructions:**

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Cost Audit**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Cost Audit	4	4	100

**Course Objectives:**

1. To understand meaning and objectives of Cost Audit
2. To acquaint with roles, rights and professional ethics of Cost Auditor
3. To gain in depth knowledge about the statutory provisions of company (Cost Records and Audit Rules) to ensure adherence to the regulation in conducting Cost Audit
4. To develop detail understanding on preparation of Cost Audit Program
5. To familiar with preparation and submission of Cost Audit Report

**Course Outcomes: After Completion of the course, student will be able to:**

1. Students will develop the theoretical knowledge about the Cost Audit, Cost Auditor, Cost Audit Records and Report
2. Students will be able to analyze the Cost Audit records while preparing Cost audit Report
3. Students will be better equipped to prepare effective Cost Audit Program with due consideration to the regulatory requirements relating to Cost Audit after elaborately identifying the scope of audit in given assignment
4. Students will be able to guide the management in maintaining appropriate Cost accounting Records to ensure adherence to existing regulation

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to Cost Audit:</b> 1.1 Cost Audit: Meaning, Definitions, Objectives, Scope, Advantages and Limitations of Cost Audit 1.2 Differences between Financial Audit and Cost Audit 1.3 Concepts of Efficiency Audit, Proprietary Audit, Social Audit and System Audit, Energy Audit, Green Audit, Environmental Audit 1.4 Study of Companies (Cost Records and Audit) Audit Rules as Per the Latest Amendments 1.5 Cost Records and Cost Audit: Applicability as per Companies Act, 2013 1.6 Overview of Cost Accounting Standard and GACAP (Generally Accepted Cost Accounting Principles)	<b>15</b>
<b>2</b>	<b>Cost Auditor:</b> 2.1 Cost Auditor under Company Act 2013: Qualifications, Disqualifications, Appointment, Remuneration, Removal 2.2 Cost Auditor: Rights, Duties, Responsibilities and Liabilities 2.3 Recent Amendments under Cost & Works Accountants Act, 1959 and other Statutes 2.4 Ceiling on Number of Audits	<b>15</b>

	2.5 Cost Auditor Professional Ethics and Responsibilities 2.6 Cost Auditor Vis a Vis Financial Auditor 2.7 Extended Role of Cost Auditor	
<b>3</b>	Cost Audit: Planning & Execution: <b>3.1 Planning of Cost audit:</b> 1.1.1 Familiarization with the Industry 1.1.2 Developing a Cost Audit Plan 1.1.3 The production process, system and procedure 1.1.4 Records to be maintained for Cost Audit 1.1.5 Cost Audit Program <b>1.2 Execution of Cost Audit:</b> 1.2.1 Verification of Cost Records 1.2.2 Evaluation of Internal Control System 1.2.3 Audit Notes and Working Papers <b>1.3 Cost Audit in (EDP) Electronic Data Processing:</b> 1.3.1 Challenges of a Cost Auditor in EDP Environment 1.3.2 Materiality and Risk Assessment in Cost Audit 1.3.3 Cost Audit Evidence and its Documentation 1.3.4 Introduction to Forensic Audit and Anti Money Laundering	<b>15</b>
<b>4</b>	<b>Cost Audit Record Rules and Report Cost Audit Report:</b> 4.1 Record Rules and Compliance 4.2 Format of Cost Audit Report, Contents of the Report 4.3 Distinction between ‘Notes’ and ‘Qualification’ in the Cost Audit Report, Auditor’s Observation and Conclusions 4.4 Authentication in Reporting 4.5 Preparation and Submission of Cost Audit Report 4.6 Extensible Reporting Language (XBRL) and its Salient Features 4.7 Communication with Management and Stakeholders 4.8 Technological Advancement in Cost Audit 4.9 Cost Audit in Specific Sector	<b>15</b>
<b>Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments</b>		

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Johnathan Richards, “Strategic Cost Management”, Wiley Publications
2. Emily Lawson, “Mastering Strategic Cost Management: Maximizing Profitability and Sustainability, Harvard Business Review Press
3. Michael Johnson, “Strategic Cost Management: A Practical Introduction”, McGraw Hill Education
4. Jennifer Thompson, “Standard Costing and Variance Analysis: A Comprehensive Guide”, Pearson Education
5. David Anderson, “Cost of Control: Strategies and Techniques for Effective Cost Management”, HarperCollins Publishers
6. B. K. Bhar “Cost Accounting Methods and Problems” Academic Publisher
7. CIMA Course Study Material.
8. Arun Kumar and Rachana Sharma “Cost Audit and Management Audit”
9. Tulsian “Cost Audit: Principles and Practice”
10. S. K. Basu ”Cost Audit and Management Audit”

**Continuous Internal Evaluation 30 Marks**

- The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:
1. Offline Written Examination

2. Power Point Presentations 3. Assignments / Tutorials 4. Oral Examination 5. Open Book Test 6. Offline MCQ Test 7. Group Discussion 8. Analysis of Case Studies	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<b>Instructions:</b> 1. <i>Question No. 1 and 6 are compulsory</i> 2. <i>Attempt any three questions from Question No. 2 to 5</i>	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Management Audit**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Management Audit	4	4	100

**Course Objectives:**

1. To provide comprehensive understanding of Management Audit and its significance in organizational performance and effectiveness.
2. To familiarize students with the systematic process and steps involved in conducting a Management Audit.
3. To provide a thorough extensive knowledge of the different areas which should be taken into account under Management Audit.
4. To equip students with the knowledge and skills to analyze and report on various aspects of organization performance and efficiency.

**Course Outcomes: After Completion of the course, student will be able to:**

1. Students will be able to develop the ability to assess and evaluate various aspects of management practices within an organization through a detail understanding of management audit which will improve decision making and overall performance
2. Students will be equipped with the skills necessary to plan effectively, execute and report on management audit
3. Students will be capable to work on different areas and issues, under Management Audit
4. Students will develop the ability to identify reporting issues, analyze data accurately, and provide valuable insights and recommendations to support effective decision-making and improve organizational performance

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction To Management Audit:</b> 1.1 Introduction, Definitions and Meaning of Management Audit 1.2 Essentials of Management Audit 1.3 Difference Between Financial Audit & Management Audit 1.4 Objectives of Management Audit 1.5 Importance of Management Audit 1.6 Scope of Management Audit 1.7 Benefits of Management Audit 1.8 Relations with Different Types of Audits 1.9 Conflicts Between Profits Versus Value Maximization Principle 1.10 Role of Management Accountant in Decision Making	<b>15</b>
<b>2</b>	<b>Procedure of Management Audit:</b> <b>2.1 Pre-Audit Phase:</b> 2.1.1 Audit Planning: Establishing Objectives 2.1.2 Developing Audit Plan	<b>15</b>



	<p>2.1.3 Gathering Preliminary Information</p> <p>2.1.4 Understanding the Structure, Goals &amp; Strategies of the Organization</p> <p><b>2.2 Audit Execution Phase:</b></p> <p>2.2.1 Conducting Interviews</p> <p>2.2.2 Reviewing Documentation</p> <p>2.2.3 Assessing Internal Controls</p> <p>2.2.4 Analyzing Performance Measures</p> <p>2.2.5 Identifying Risk and Issues</p> <p>2.2.6 Reviewing Governance and Decision-Making Processes</p> <p><b>2.3 Reporting and Recommendations:</b></p> <p>2.3.1 Preparing Management Report</p> <p>2.3.2 Presentation of Management Report</p> <p>2.3.3 Providing Practical Recommendations for Improvement in Management Practices</p> <p>2.3.4 Prioritizing Recommendations</p> <p><b>2.4 Follow-up and Monitoring:</b></p> <p>2.4.1 Tracking the Implementation of Audit Recommendation</p> <p>2.4.2 Assessing the Progress</p> <p>2.4.3 Conducting Periodic Follow-up</p>	
<b>3</b>	<p><b>Different Areas of Management Audit:</b></p> <p>3.1 Introduction</p> <p>3.2 Meaning and scope of Corporate Service Audit</p> <p>3.3 Meaning of Corporate Development Audit its dimensions and Characteristics</p> <p>3.4 Scope and Importance of Corporate Development Audit</p> <p>3.5 Concept of Social Cost Benefit Analysis, Need, Essentials and Techniques</p> <p>3.6 Environmental Pollution Control Meaning, Features and Objectives</p> <p>3.7 Major Concepts</p> <p>3.8 Evaluation of Research and Development</p> <p>3.9 Evaluation of Corporate culture</p> <p>3.10 Evaluation of Personnel Development</p>	<b>15</b>
<b>4</b>	<p><b>Management Reporting Issues and Analysis:</b></p> <p>4.1 Introduction</p> <p>4.2 Performance Analysis</p> <p>4.3 Capacity Utilization Analysis</p> <p>4.4 Productivity and Efficiency Analysis</p> <p>4.5 Utilities and Energy Efficiency Analysis</p> <p>4.6 Probability Analysis</p> <p>4.7 Manpower Analysis</p> <p>4.8 Management Accounting Tools</p>	<b>15</b>
<b>Important Note: All Acts / Rules / Conventions are to be studied with recent Amendments</b>		

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
1.	R. K. Sharma, "Management Audit: A Handbook for Internal Auditors", BharatLaw House
2.	Institute of Chartered Accountants of India (ICAI), "Management Audit: Framework and Guidelines", Pearson Education
3.	S. R. Dixit, "Management Audit Handbook", Taxmann Publications
4.	K. S. Sharma, "Management Audit: A Comprehensive Guide to Framework, Process,

and Techniques”, McGraw-Hill Education	
5. A. C. D. Choudhary, “Ethics and Professional Conduct in Management Audit”, Pearson Education	
<b>Continuous Internal Evaluation 30 Marks</b>	
The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:	
<ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol>	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Decision-Making Techniques**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Decision-Making Techniques	2	2	50

**Course Objectives:**

1. To provide the comprehensive conceptual knowledge of target costing.
2. To enable students to gain insights into how costing help in cost management and product development.
3. To develop cost effective products that meet customer expectation while ensuring profitability for the company.
4. To attain detailed knowledge of measures to improve divisional performance and appreciate different methods of transfer pricing to ensure goal congruence and profit optimization at entity level

**Course Outcome: After Completion of the course, student will be able:**

1. To demonstrate a clear understanding of the concept of Target Costing.
2. To recognize objectives and goals associated with Target Costing, and appreciate its importance in achieving cost efficiency and customer value.
3. To develop the skill of cost reduction, enhancing product quality, improving customer satisfaction, and maintaining competitiveness in the market.
4. To apply skills for determination of transfer price.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<p><b>Transfer Pricing:</b></p> <p>1.1 Concept, Necessity, Objectives, Advantages and Disadvantages of Transfer Pricing, and Problems with Transfer Pricing</p> <p>1.2 Methods and Techniques:</p> <p>1.2.1 Cost Based Transfer Pricing:</p> <p>1.2.1.1 Marginal Cost</p> <p>1.2.1.2 Absorption Cost</p> <p>1.2.1.3 Standard Cost</p> <p>1.2.1.4 Two Part Tariff</p> <p>1.2.1.5 Advantages and Disadvantages of Cost Based Transfer Pricing</p> <p>1.2.2 Market Based Transfer Pricing: Advantages and Disadvantages of Market Based Transfer Pricing</p> <p>1.2.3 Negotiated Transfer Pricing: Advantages and Disadvantages of Negotiated Transfer Pricing</p> <p>1.3 Conflicts between Divisions and Company as a whole and Methods for resolving Conflicts: A) Dual Rate Transfer Pricing System, and B) Two Part Transfer Pricing System</p>	<b>15</b>

	1.4 Divisional Performance and Problem of Goal Congruence 1.5 Determination of Inter-Departmental OR Inter-Company Transfer Price 1.6 International Transfer Pricing: Factors influencing International Transfer Pricing Decisions 1.7 Numerical Problems	
<b>2</b>	<b>Target Costing:</b> 2.1 Target Philosophy 2.2 Meaning, Definition, Nature, and Features of Target Costing 2.3 Advantages and Limitations of Target Costing 2.4 Process of Target Costing 2.5 Target Costing Methodology 2.6 Methods of establishment of Target Costs 2.5.1 Subtraction Method 2.5.2 Addition Method 2.5.3 Integrated Method 2.7 Numerical Problems and Case Studies	<b>15</b>

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
1) Cost Accounting-Principles and Practices, Jawahar Lal & Seema Shrivastava Tata by McGraw Hill New Delhi 2) Taxmann's Cost Management Accountant by Ravi M Kishor 3) Advanced Cost Accounting and Cost Systems, Ravi M Kishor by Taxman's, New Delhi 4) Cost Accounting Theory and Problems, S. N. Maheshwari by Mittal Shree Mahavir Book Depot, New Delhi 5) Advanced Cost Accounting, Jain and Narang by Kalyani Publication, New Delhi 6) Horngren's Cost Accounting Managerial Emphasis, Srikant M Datar & Madhav V Rajan by Pearson, Noida, UP 7) Cost Accounting-Principles and Practices, Dr. M.N. Arora by Vikas Publishing House, New Delhi 8) Cost Accounting Principles and Practice, Jain Narang by Kalyani Publication, New Delhi 9) Cost Accounting Methods and Problems, B.K. Bhar by Academic Publisher, Kolkata 10) Cost Accounting, M.Y. Khan, P. K. Jain by Tata McGraw Hill Private Limited, New Delhi 11) Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi 12) Cost and Management Accounting, Inamdar S. M., Everest Publishing House 13) Study Materials of Chartered Accountants Program by ICAI, New Delhi 14) Study Materials of Cost and Management Accountants by ICMA, Kolkata 15) Study Materials of Company Secretary by ICSI, New Delhi 16) Journal of Chartered Accountants by ICAI, New Delhi 17) Journal of Chartered Accountants by ICMA, Kolkata 18) Journal of Chartered Accountants by ICSI, New Delhi	
<b>Continuous Internal Evaluation 15 Marks</b>	
Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation: <ol style="list-style-type: none"> <li>Offline Written Examination</li> <li>Power Point Presentations</li> <li>Assignments / Tutorials</li> <li>Oral Examination</li> <li>Open Book Test</li> <li>Offline MCQ Test</li> <li>Group Discussion</li> </ol>	

8. Analysis of Case Studies

**Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours**

***Instructions:***

1. *Question No. 1 is compulsory*
2. *Attempt any two questions from Question No. 2 to 4*

Q 1. Fill in the Blanks

05 Marks

Q 2. Theory Question on Unit-1 **OR** Unit 2

15 Marks

Q 3. Numerical Problem on Unit-1 **OR** Unit 2

15 Marks

Q 4. Write Short Notes on all Units (Any 2 out of 4)

15 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Strategic Cost Management**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Cost Accounting Cost System			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Strategic Cost Management	4	4	100

**Course Objectives:**

1. To introduce the students to the concept of Strategic Cost Management and its key components, features and stages.
2. To familiarize the students with various strategic costing techniques used in modern business setting.
3. To educate students about Value Analysis, TQM, Kaizen, JIT, Business Process Reengineering, by providing a comprehensive understanding of the fundamental tools in application of Cost Management.
4. To understand the concept of Business Forecasting.
5. To understand the concept of Cost of Control and its significance in various business environments.

**Course Outcome: After Completion of the course, student will be able:**

1. Students will develop the theoretical knowledge about the Strategic Cost Management which is holds in modern business practices.
2. Students will be able to analyze and select appropriate costing techniques based on the organization's need and strategic goals.
3. Students will be better equipped to conduct various strategic Cost Management techniques in actual practice
4. Students will be empowered to contribute to effective cost management and enhance operational efficiency in real-world business scenarios.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to Strategic Cost Management:</b> 1.1 Introduction, Definitions and Meaning of Strategic Cost Management 1.2 Features of Strategic Cost Management 1.3 Limitations of Traditional Cost Management 1.4 Components of Strategic Cost Management 1.5 Stages in Strategic Cost Management 1.6 Importance of Strategic Cost Management 1.7 Advantages of Strategic Cost Management 1.8 Disadvantages of Strategic Cost Management	<b>15</b>
<b>2</b>	<b>Strategic Costing Techniques-I:</b> 2.1 Value Analysis: Meaning, Definitions, Merits, Limitations and Steps in Value Analysis, and Case Studies 2.2 Value Added: Meaning, Importance and Application	<b>15</b>

	<p>2.3 Kaizen Costing: Meaning, Features, Importance, 5S in Kaizen Costing, Product Specific Kaizen Costing, Overhead Specific Kaizen Costing</p> <p>2.4 Life Cycle Costing: Meaning of Life Cycle Costing and Product Life Cycle, Phases in Product Life Cycle, Purposes of Life Cycle Costing</p> <p>2.5 Just-In-Time (JIT): Meaning, Benefits and Uses</p>	
<b>3</b>	<p><b>Strategic Costing Techniques-II:</b></p> <p>3.1 Throughput Costing: Meaning, Steps, Reporting, Systematic changes required for acceptance of the throughput accounting</p> <p>3.2 Business Process Re-engineering: Meaning, Characteristics, Principles, Seven Principles, and Examples</p> <p>3.3 Back-Flush Accounting: Meaning, Variants, and Examples</p> <p>3.4 Lean Accounting: Meaning, Principles, Practices, Tools, and Contrasting Lean Accounting and Traditional Standard Costing</p> <p>3.5 Socio Economic Costing: Meaning, Tools available with the company for measuring the Socio-Economic Impact</p>	<b>15</b>
<b>4</b>	<p><b>Business Forecasting Model:</b></p> <p>4.1 Introduction of Business Forecasting Model</p> <p>4.2 Importance of Business Forecasting in Different areas of an Organization</p> <p>4.3 Limitations of Business Forecasting</p> <p>4.4 Types of Business Forecasting</p> <p>4.5 Methods or Models of Business Forecasting (Quantitative Techniques): Regression Analysis, Time Series Analysis, Exponential, and Input Output Model</p>	<b>15</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Johnathan Richards, "Strategic Cost Management", Wiley Publications
2. Emily Lawson, "Mastering Strategic Cost Management: Maximizing Profitability and Sustainability, Harvard Business Review Press
3. Michael Johnson, "Strategic Cost Management: A Practical Introduction", McGraw Hill Education
4. Jennifer Thompson, "Standard Costing and Variance Analysis: A Comprehensive Guide", Pearson Education
5. David Anderson, "Cost of Control: Strategies and Techniques for Effective Cost Management", HarperCollins Publishers
6. CMA Final Study Course Material

**Continuous Internal Evaluation 30 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

***Instructions:***

- 1. Question No. 1 and 6 are compulsory*
- 2. Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Numerical Problem on Unit-2	18 Marks
Q. 4: Numerical Problem on Unit-3	18 Marks
Q. 5: Numerical Problem on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks



**Class: M.Com Part-II (Sem-III)**  
**Subject: Cooperative Credit System**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Cooperative Credit System	4	4	100

**Course Objectives:**

1. To familiarize students with the fundamental principles and values of cooperatives, including democratic control, member participation, and concern for the community.
2. To provide students with an overview of the organizational structures of cooperative credit institutions, including their governance, membership, and management systems
3. To educate students about the legal and regulatory framework governing cooperative credit institutions, including relevant laws, regulations, and government policies.
4. To emphasize the importance of member relations and community engagement in the success of cooperative credit institutions, including strategies for building trust, fostering participation, and addressing community needs.
5. To explore the role of cooperative credit in promoting economic development, especially in rural and underserved areas, and its impact on poverty alleviation and financial inclusion.
6. To analyse case studies and best practices from successful cooperative credit institutions around the world, providing students with practical insights and lessons learned.
7. To develop students' critical thinking and problem-solving skills through the analysis of real-world challenges facing cooperative credit institutions and the formulation of strategic solutions.

**Course Outcome: After Completion of the course, student will be able to:**

1. Help students grasp and explain the core principles and values of the Cooperative Credit System in India.
2. Ensure students understand how the Cooperative Credit System operates in India.
3. Explore how the Cooperative model is used in different sectors of the Indian economy like agriculture, consumer goods, finance, and housing.
4. Appreciate the role of cooperative credit in economic development.
5. Comprehend cooperative structures and their implications
6. Make sure students have a good understanding of the Indian Cooperative Credit System.
7. Help students gain insight into the Cooperative Credit System's role and functioning in India.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to Rural Credit System:</b> 1.1 Meaning Definition of Rural Credit 1.2 Features of Rural Credit 1.3 Importance of Agricultural Credit 1.4 Types of Rural Credit: Short Term Credit, Medium Term Credit, Long Term Credit	<b>15</b>

	1.5 Need of Institutional Credit and limitations of Credit System 1.6 Sources of Rural Credit in India	
<b>2</b>	<b>Structure of Credit Cooperatives:</b> 2.1 Federal Credit Cooperatives 2.2 Integration of Short Term, Medium Term and Long Term Credit, its advantages and disadvantages 2.3 Emerging opportunities in Rural Areas 2.4 Challenges facing the Cooperative Credit Structure	<b>15</b>
<b>3</b>	<b>Agricultural &amp; Non-Agricultural Cooperatives:</b> 3.1 Functioning of Agricultural Credit Cooperatives-PACS 3.2 Types of Agricultural Cooperatives 3.3 District Central Cooperative Bank-DCC Banks 3.4 State Cooperative Banks 3.5 Working of Urban Cooperative Societies 3.6 Salary Earners Cooperative Credit Societies 3.7 Other Non-Agricultural Credit Societies	<b>15</b>
<b>4</b>	<b>Rural Cooperative Banking System:</b> 4.1 Need and objectives of Rural Cooperative Banks 4.2 Formations of Rural Cooperative Banks 4.3 Functions of Rural Cooperative Banks 4.4 Sources of Finance 4.5 Performance of Rural Cooperative Banks 4.6 Problems and Prospects of Rural Cooperative Banks 4.7 Role of Cooperative Bank in development of Rural Area 4.8 Challenges faced by Cooperative Banks	<b>15</b>
<b>Internship for Students if any: Not applicable</b>		
<b>List of Recommended Books and Study Materials</b>		
<ol style="list-style-type: none"> <li>1. Fundamentals of Co-operation, O. R. Krishnaswamy by S. Chand &amp; Company, New Delhi</li> <li>2. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book</li> <li>3. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010</li> <li>4. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut</li> <li>5. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra</li> <li>6. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore</li> <li>7. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.</li> <li>8. Co-operative Banks in India &amp; Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication</li> <li>9. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan</li> <li>10. Kamat G. S. - New Dimension of Co-operative Management, Himalaya Publishing</li> <li>11. Khandelwal M. C. – Co-operative Audit, Patiyala Pustak Bhandar, Jaipur</li> <li>12. Samiuddin- Scope and Problems of Co-operative in India, Alighr</li> <li>13. Krishnaswami O. R. - Co-operative Audit, National Council for Co-operative Training, New Delhi.</li> <li>14. S. L. Goyal- Principles, Problems, and Prospects of Co-operative Administration, Sterling Publishing Pvt. Ltd, Jalandhar</li> <li>15. Samiuddin- Co-operative Farming &amp; its impact on Rural Industrialization, Aligarh</li> </ol>		
<b>Continuous Internal Evaluation 30 Marks</b>		
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> </ol>		

4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

***Instructions:***

1. *Question No. 1 and 6 are compulsory*
2. *Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Statutory Framework of Cooperation in Maharashtra**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Statutory Framework of Cooperation in Maharashtra	4	4	100

**Course Objectives:**

1. To understand the scope of statutory framework of cooperative and registration procedure of cooperative societies
2. To study the rights and liabilities of members of cooperative societies
3. To understand the legal aspects of property and funds of societies
4. To study the legal provisions of management of societies

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the scope of statutory framework of cooperative and registration procedure of cooperative societies
2. Study the rights and liabilities of members of cooperative societies
3. Understand the legal aspects of property and funds of societies
4. Study the legal provisions of management of societies

Unit	Title and Contents	No. of Lectures in Clock Hours
1	<p><b>Preliminary of Maharashtra Cooperative Societies Act and Registration Procedure:</b></p> <p>1.1 Title and Applicability of the Act</p> <p>1.2 Definitions: Agricultural Marketing Society, Apex Society, Bonus, By-Laws, Committee, Consumers Society, Cooperative Bank, Cooperative Appellate Court, Cooperative Court, Cooperative Credit Structure Entity, Cooperative Year, Crop Protection Society, Dividend, Expert Director, Farming Society, Federal Society, Functional Director, General Society, Housing Society, Lift Irrigation Society, Member, Processing Society, Producers Society, Registrar, Resource Society, Society, Society with Limited Liability, Society with Unlimited Liability, State Cooperative Election Authority, Working Capital etc.</p> <p>1.3 Registration: Registrar and his subordinates, Temporary vacancies, Societies which may be registered, Registration with limited or unlimited liability, Conditions of registration, Power to exempt societies or class of societies from conditions as to registration, Application for registration, Registration, Evidence of registration</p> <p>1.4 Power of Registrar to decide certain questions, Classification of societies, Amendment of by-laws of society, Power to direct amendment of by-laws,</p>	15

	Change of name, Change of liability, Cancellation of registration, De-registration of societies	
<b>2</b>	<p><b>Members and their Rights and Liabilities:</b></p> <p>2.1 Person who may become member, Open membership, Nominal and associate member</p> <p>2.2 Co-operative education and training to members</p> <p>2.3 Cessation of membership, Removal of names of members from membership register</p> <p>2.4 Rights and duties of members, and Voting powers of members</p> <p>2.5 Restrictions on holding of shares and Restrictions on transfer or charge of share or interest</p> <p>2.6 Transfer of interest on death of member</p> <p>2.7 Share or interest not liable to attachment</p> <p>2.8 Rights of members to see books</p> <p>2.9 Certain societies to give pass books to members and entries in such book evidence of amount due</p> <p>2.10 Liability of past member and estate of deceased member</p> <p>2.11 Insolvency of members and Expulsion of members</p>	<b>15</b>
<b>3</b>	<p><b>Property and Funds of Societies:</b></p> <p>3.1 Funds not to be divided</p> <p>3.2 Ascertainment and appropriation of profits</p> <p>3.3 Reserve Fund</p> <p>3.4 Restrictions on dividend</p> <p>3.5 Contribution to education fund of the State federal society</p> <p>3.6 Contribution to public purposes</p> <p>3.7 Constitution of District Level and State Level Committees</p> <p>3.8 Investment of fund</p> <p>3.9 Employees' provident fund</p> <p>3.10 Funds not to be utilized for certain proceedings filed or taken by or against officers in personal capacities</p>	<b>15</b>
<b>4</b>	<p><b>Management of Societies:</b></p> <p>4.1 Final authority of society</p> <p>4.2 Freedom of affiliation or disaffiliation with a federal structure of choice Committee, its powers and functions</p> <p>4.3 Motion of no-confidence against officers of societies</p> <p>4.4 Disqualification for being designated officer simultaneously of certain categories of societies</p> <p>4.5 Constitution of Committee</p> <p>4.6 Reservation of certain seats on committees of societies and election thereto</p> <p>4.7 Reservation for women</p> <p>4.8 Disqualification of committee and its members</p> <p>4.9 State Co-operative Election Authority and Power of State Government to postpone election</p> <p>4.10 Society's nominee on other society not eligible to be designated officer, except in a federal society</p> <p>4.11 Election to more than one seat on the committee of society</p> <p>4.12 Responsibility of committee or the Administrators or authorized officer to intimate and assist to arrange for election, before expiry of term</p> <p>4.13 Qualification and appointment of Manager, Secretary and other officers of societies and of Chief Executive Officer and Financial Officer for certain societies</p> <p>4.14 Annual general body meeting and Special general body meeting</p>	<b>15</b>

<p>4.15 Acts of societies, etc., not to be invalidated by certain defects</p> <p>4.16 Appointment of member of committee, new committee, or authorized officers, where there is failure to elect member, to constitute committee or where committee does not enter upon office, etc.</p> <p>4.17 Power of suspension of committee</p> <p>4.18 Power of supersession of committee or removal of member thereof</p> <p>4.19 Society's obligation to file returns and statements and Registrar's power to enforce performance of such obligations</p> <p>4.20 Government's power to give directions in the public interest, etc.</p> <p>4.21 Registrar's powers to give directions to frame regulations</p> <p>4.22 Registrar's power to seize records, etc.</p>	
<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. The Maharashtra Cooperative Societies Act, 1960</li> <li>2. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand &amp; Company, New Delhi</li> <li>3. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book</li> <li>4. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010</li> <li>5. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut</li> <li>6. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra</li> <li>7. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore</li> <li>8. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.</li> <li>9. Cooperative Banks in India &amp; Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication</li> <li>10. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan</li> </ol>	
<b>Continuous Internal Evaluation 30 Marks</b>	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol> <p>Q. 1: Fill in the Blanks</p> <p>Q. 2: Theory Question on Unit-1</p> <p>Q. 3: Theory Question on Unit-2</p> <p>Q. 4: Theory Question on Unit-3</p> <p>Q. 5: Theory Question on Unit-4</p> <p>Q. 6: Write Short Notes on all Units (Any 2 out of 4)</p>	<p>05 Marks</p> <p>18 Marks</p> <p>18 Marks</p> <p>18 Marks</p> <p>18 Marks</p> <p>10 Marks</p>

**Class: M.Com Part-II (Sem-III)**  
**Subject: Governance of Agricultural Producer Marketing Committee**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Governance of Agricultural Producer Marketing Committee	2	2	50

**Course Objectives:**

1. To make students understand the preliminary of Maharashtra Agricultural Produce Marketing Act
2. To impart the knowledge of constitution of market committees
3. To learn the powers and duties of market committee

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the preliminary of Maharashtra Agricultural Produce Marketing Act
2. Impart the knowledge of constitution of market committees
3. Learn the powers and duties of market committee

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<p><b>Preliminary of Maharashtra Agricultural Produce Marketing [Development and Regulation] Act, 1963:</b></p> <p>1.1 Title and Scope of the Act</p> <p>1.2 Definitions: Agriculture Produce, Agriculturist, Broker, Buyer, Bye-Laws, Commission Agent, Direct Marketing, Contract Farming, Contract Farming Producer, Director, Farmer Consumer Market, Hamal, Market, Market Area, Market Committee, Member, Private Market, Processor, Retail Sale, Special Commodity Market etc.</p> <p>1.3 Marketing of Agricultural Produce: Regulation of marketing of agricultural produce, rant of licences, Power to cancel or suspend licences, Appeal, and provision for settlement of disputes</p>	<b>5</b>
<b>2</b>	<p><b>Constitution of Market Committees:</b></p> <p>2.1 Establishment, Incorporation and Constitution of Market Committees</p> <p>2.2 Election and term of office of members</p> <p>2.3 Election Fund</p> <p>2.4 Commencement of term of office of members</p> <p>2.5 Provision for appointment of Administrator after normal or extended term of office of members expires</p> <p>2.6 Resignation of members and nomination in certain circumstances, Removal of member for misconduct, and Casual vacancies.</p> <p>2.7 Election of Chairman and Vice-Chairman, Term of office of Chairman and Vice-Chairman, and Chairman and Vice-Chairman to hold office until their</p>	<b>15</b>

	<p>successors enter upon office</p> <p>2.8 Honorarium to Chairman and Vice-Chairman</p> <p>2.9 Procedure for election of Chairman and Vice-Chairman</p> <p>2.10 Resignation of Chairman and Vice-Chairman</p> <p>2.11 Motion of no-confidence against Chairman or Vice-Chairman</p> <p>2.12 Consequences of absence of Chairman, Vice-Chairman or member without leave</p> <p>2.13 Vacancies in office of Chairman and Vice-Chairman to be filled up</p> <p>2.14 Refusal to handover charge to new Chairman or Vice-Chairman</p> <p>2.15 Meeting, etc., of Market Committee</p> <p>2.16 Annual General meeting of the Market Committee</p> <p>2.17 Members to act during vacancy; acts of Committee, etc., not to be invalidated by informalities</p>	
<b>3</b>	<p><b>The Market Committees: Powers and Duties:</b></p> <p>3.1 Powers and duties of Market Committee.</p> <p>3.2 Appointment of sub-committees; delegation of power.</p> <p>3.3 Power of the Market Committee to open collection centres for marketing of notified produce; provisions for receipt and payment by purchaser.</p> <p>3.4 Power of Market Committee to levy fees and rates of commission (Adat)</p> <p>3.5 Power to borrow.</p> <p>3.6 Power to order production and power of entry, inspection and seizure.</p> <p>3.7 Power to write off loss, shortage or fee, etc., which is irrecoverable.</p> <p>3.8 Power to make alternative arrangements during strike.</p> <p>3.9 Power to take steps to prevent purchases of agricultural produce below support price.</p> <p>3.10 Execution of contracts.</p> <p>3.11 Certain disputes regarding construction of rules, etc., about weights and measures to be decided by Market Committee.</p>	<b>10</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. The Maharashtra Cooperative Societies Act, 1960
2. The Maharashtra Agricultural Produce Marketing (Development And Regulation) Act, 1963
3. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand & Company, New Delhi
4. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book
5. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010
6. Theory, History and Practice of Cooperation, Bedi R. D. by R. Lal Book Depot, Meerut
7. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra
8. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore
9. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.
10. Cooperative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication
11. Management of Cooperative Banks by Dr. D. C. Gohil, Shanti Prakashan
12. Krishnaswami O. R. Cooperative Audit, National Council for Cooperative Training, New Delhi
13. Dutt and Somsundaram, Indian Economy
14. Samiuddin, Cooperative Farming & its impact on Rural Industrialization, Aligarh
15. Samiuddin, Scope and Problems of Cooperative in India, Alighr
16. Kamat G. S. New Dimension of Cooperative Management, Himalaya Publishing
17. Khandelwal M. C. Cooperative Audit, Patiyala Pustak Bhandar, Jaipur
18. S. L. Goyal, Principles, Problems, and Prospects of Cooperative Administration, Sterling Publishing Pvt. Ltd, Jalandhar
19. K. K. Taimani, Cooperative Organizations and Management



20. G. S. Kamat, Cases in Cooperative Management

**Continuous Internal Evaluation 15 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours**

***Instructions:***

1. *Question No. 1 is compulsory*
2. *Attempt any two questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Cooperative Banking System**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Cooperative Banking System	4	4	100

**Course Objectives:**

1. To understand the operational process of disbursement of loans and advances
2. To understand the supervisory role of Maharashtra State Cooperative Bank
3. To make student familiar with the role of NABARD and RBI
4. To make them aware of the cooperative movement and inculcate co-operational attitude among them

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the operational process of disbursement of loans and advances
2. Understand the supervisory role of Maharashtra State Cooperative Bank
3. Make student familiar with the role of NABARD and RBI
4. Make them aware of the cooperative movement and inculcate co-operational attitude among them

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Advancing of Credit:</b> 1.1 Need of Advances 1.2 Criteria for advances 1.3 Procedures, Types and Disbursement of Crop Loan system, Kisan Card, etc. 1.4 Advances to priority sector schemes 1.5 Overdues follow up 1.6 NPA Concept and norms	<b>15</b>
<b>2</b>	<b>Maharashtra State Cooperative Bank (Apex Bank):</b> 2.1 Objectives of M. S. Cooperative Bank 2.2 Functions and Working 2.3 Role of M.S. Cooperative Bank in the development of State Co-operative movement 2.4 Progress, Problems and Prospects of M. S. Cooperative Bank	<b>15</b>
<b>3</b>	<b>National Bank for Agricultural and Rural Development (NABARD):</b> 3.1 Historical background, Organization and Functions 3.2 Role of NABARD in Agricultural Finance and Rural Development in India 3.3 Procedure and Norms of Finance and Refinance 3.4 Performance and Evaluation of NABARD 3.5 Need to enhance the scope of NABARD	<b>15</b>
<b>4</b>	<b>Institutional Support to Cooperative Credit:</b> 4.1 Role of RBI in Cooperative Credit	<b>15</b>

	4.2 RBI funding to Cooperative Credit 4.3 National Federation of State Cooperative Banks 4.4 National Cooperative Agriculture & Rural Development Banks Federation Ltd.	
<b>Internship for Students if any: Not applicable</b>		
<b>List of Recommended Books and Study Materials</b>		
<ol style="list-style-type: none"> <li>1. The Maharashtra Cooperative Societies Act, 1960</li> <li>2. Fundamentals of Cooperation, O. R. Krishnaswamy by S. Chand &amp; Company, New Delhi</li> <li>3. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book</li> <li>4. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010</li> <li>5. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut</li> <li>6. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra</li> <li>7. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore</li> <li>8. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.</li> <li>9. Cooperative Banks in India &amp; Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication</li> <li>10. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan</li> <li>11. Krishnaswami O. R. Co-operative Audit, National Council for Cooperative Training, New Delhi</li> <li>12. Dutt and Somsundaram, Indian Economy</li> <li>13. Samiuddin, Co-operative Farming &amp; its impact on Rural Industrialization, Aligarh</li> <li>14. Samiuddin, Scope and Problems of Co-operative in India, Aligh</li> <li>15. Kamat G. S. New Dimension of Co-operative Management, Himalaya Publishing</li> <li>16. Khandelwal M. C. Co-operative Audit, Patiyala Pustak Bhandar, Jaipur</li> <li>17. S. L. Goyal, Principles, Problems, and Prospects of Cooperative Administration, Sterling Publishing Pvt. Ltd, Jalandhar</li> <li>18. K. K. Taimani, Co-operative Organizations and Management</li> <li>19. G. S. Kamat, Cases in Co-operative Management</li> </ol>		
<b>Continuous Internal Evaluation 30 Marks</b>		
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>		
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>		
<b>Instructions:</b> <ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol> Q. 1: Fill in the Blanks Q. 2: Theory Question on Unit-1 Q. 3: Theory Question on Unit-2 Q. 4: Theory Question on Unit-3 Q. 5: Theory Question on Unit-4 Q. 6: Write Short Notes on all Units (Any 2 out of 4)		05 Marks 18 Marks 18 Marks 18 Marks 18 Marks 10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Tourism Entrepreneurship and Start-Up**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Tourism Entrepreneurship and Start-Up	4	4	100

**Course Objectives:**

1. To understand the meaning of tourism entrepreneurship and policy measures
2. To learn the scope and role of micro and small enterprises and packages for their promotion
3. To understand the insights of opportunity identification and selection for setting up of business enterprises
4. To learn the insights for preparation of business plans

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the meaning of tourism entrepreneurship and policy measures
2. Learn the scope and role of micro and small enterprises and packages for their promotion
3. Understand the insights of opportunity identification and selection for setting up of business enterprises
4. Learn the insights for preparation of business plans

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Tourism Entrepreneurship:</b> 1.1 Meaning of Tourism Entrepreneurship 1.2 The Perspective 1.3 Tourism Enterprise, Entrepreneur and Entrepreneurship 1.4 Policy Measures for Tourism Entrepreneurship in India 1.5 Eco-Tourism / Nature Tourism / Rural Tourism 1.6 Tourism in Indian Economy: A Retrospect	<b>15</b>
<b>2</b>	<b>Micro and Small Enterprises:</b> 2.1 Small Enterprises: Meaning and Definition 2.2 Micro and Macro Units 2.3 Essentials, Features and Characteristics 2.4 Relationship between Micro and Macro Enterprises 2.5 Rationale behind Micro and Small Enterprises 2.6 Scope of Micro and Small Enterprises 2.7 Objectives of Micro Enterprises 2.8 Enterprise and Society 2.9 Role of Micro Enterprises in Economic Development 2.10 Quick Estimates of 4 <sup>th</sup> All India Census of MSME 2.11 Package for Promotion of Micro and Small Scale Enterprises 2.12 Problems of Micro and Small Enterprises	<b>15</b>

<b>3</b>	<b>Opportunity Identification and Selection:</b> 3.1 Need for Opportunity Identification and Selection 3.2 Environmental Dynamics and Change 3.3 Business Opportunities in various Sectors 3.4 Identification of Business Opportunity: Idea Generation and Opportunity / Product Identification 3.5 Opportunity Selection 3.6 Steps in Setting Up of a Small Business Enterprise	<b>15</b>
<b>4</b>	<b>Formulation of Business Plans:</b> 4.1 Meaning of Business Plan 4.2 Contents of Business Plan 4.3 Significance of Business Plan 4.4 Formulation of Business Plan 4.5 Planning Commission's Guidelines for formulating Project Report 4.6 Network Analysis 4.7 Common Errors in Business Plan Formulation	<b>15</b>

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.</li> <li>2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi</li> <li>3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria &amp; Sons Educational Publisher</li> <li>4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi</li> <li>5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill</li> <li>6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication</li> <li>7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi</li> <li>8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers</li> <li>9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication</li> <li>10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication</li> <li>11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication</li> <li>12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.</li> <li>13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi</li> <li>14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write &amp; Print Publications</li> <li>15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi</li> <li>16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi</li> <li>17. Udyog, Udyog Sanchalaya, Mumbai-7</li> <li>18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi</li> <li>19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi</li> </ol>	
<b>Continuous Internal Evaluation 30 Marks</b>	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> </ol>	

3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

***Instructions:***

1. *Question No. 1 and 6 are compulsory*
2. *Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Entrepreneurship Support**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Entrepreneurship Support	4	4	100

**Course Objectives:**

1. To understand the importance of entrepreneurship training
2. To learn the institutional finance to entrepreneurs
3. To understand the insights of institutional support to entrepreneurs
4. To learn the insights of government policy for entrepreneurs

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the importance of entrepreneurship training
2. Learn the institutional finance to entrepreneurs
3. Understand the insights of institutional support to entrepreneurs
4. Learn the insights of government policy for entrepreneurs

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Entrepreneurship Training:</b> 1.1 Introduction, Importance and Objectives 1.2 Designing of Entrepreneurship Training Program 1.3 Development of the Practice-Oriented Training Programme 1.4 Inputs for Entrepreneurship Development Training 1.5 Methods of Training	<b>15</b>
<b>2</b>	<b>Institutional Finance to Entrepreneurs:</b> 2.1 Need for Institutional Finance 2.2 Institutional Finance: 2.2.1 Commercial Banks 2.2.2 Other Financial Institutions	<b>15</b>
<b>3</b>	<b>Institutional Support to Entrepreneurs:</b> 3.1 Need for Institutional Support 3.2 Institutional Support to Small Entrepreneurs: 3.3 National Small Industries Corporation Limited 3.4 Small Industries Development Organization 3.5 Small Scale Industries Board 3.6 State Small Industries Development Corporations 3.7 Small Industries Service Institutes 3.8 District Industries Centres 3.9 Industrial Estates 3.10 Specialized Institutions 3.11 Technical Consultancy Organization	<b>15</b>

<b>4</b>	<b>Government Policy for Small-Scale Enterprises:</b> 4.1 Government Policy for Small-Scale Enterprises: 1.1.1 Industrial Policy Resolution 1948 1.1.2 Industrial Policy Resolution 1956 1.1.3 Industrial Policy Resolution 1977 1.1.4 Industrial Policy Resolution 1980 1.1.5 Industrial Policy Resolution 1990 1.1.6 New Small Enterprise Policy 1991 1.1.7 Micro Small and Medium Enterprises Development Act 2006 4.2 Government Support to Small-Scale Industries during Plan Period	<b>15</b>
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**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.
2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill
6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publication
7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
17. Udyog, Udyog Sanchalaya, Mumbai-7
18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

**Continuous Internal Evaluation 30 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies



**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

***Instructions:***

- 1. Question No. 1 and 6 are compulsory*
- 2. Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Agri-Preneurship and Intellectual Property Rights**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Agri-Preneurship and Intellectual Property Rights	2	2	50

**Course Objectives:**

1. To understand the concept of Agri-preneurship and its challenges
2. To impart the knowledge to the students about the IPR and MSMEs

**Course Outcome: After Completion of the course, student will be able to:**

1. To understand the concept of Agri-preneurship and its challenges
2. To impart the knowledge to the students about the IPR and MSMEs

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Agri-preneurship:</b> 1.1 Introduction 1.2 Need for developing Agri-preneurhsip in India 1.3 Opportunities for developing Agri-preneurship 1.4 Challenges involved in developing Agri-preneurship 1.5 Suggestions for developing Agri-preneurship	<b>10</b>
<b>2</b>	<b>Intellectual Property Rights and Micro, Small and Medium Enterprises:</b> 2.1 IPR and MSMEs 2.2 Patents: Meaning, What can be patented, Types of Patents, Who can file for a patent, Patent process 2.3 Copy Rights: Meaning and Objectives 2.4 Trademarks: Meaning, Functions, Categories of Trademarks, Benefits, Registration of Trademarks 2.5 Geographical Indications 2.6 Industrial Design 2.7 Trade Secrets 2.8 Integrated Secrets 2.9 Protection of new plant variety 2.10 Why IPR for MSMEs? 2.11 Efforts to help MSMEs to Exploit the benefits of IPR 2.12 Need for future actions	<b>20</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.

2. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
3. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
4. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
5. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by McGraw Hill
6. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton
7. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
8. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
9. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
10. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
11. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
12. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
13. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
14. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T N Sujeetha Dr M Asokhan M Priyadharshini, Write & Print Publications
15. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
16. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi
17. Udyog, Udyog Sanchalaya, Mumbai-7
18. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
19. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi

**Continuous Internal Evaluation 15 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours**

**Instructions:**

1. Question No. 1 is compulsory
2. Attempt any two questions from Question No. 2 to 4

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Corporate Entrepreneurship**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Practices and Environment			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Corporate Entrepreneurship	4	4	100

**Course Objectives:**

1. To make students understand the concept of Corporate Entrepreneurship and its aspects.
2. To make students learn designing and implementing a compelling Strategy promoting Corporate Entrepreneurship.
3. To make students understand the concept and the opportunities of innovation.
4. To make Students know and learn the mind-set of the Players in the Corporate Entrepreneurship during Pandemic Situation.

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand and recognize the need for Corporate Entrepreneurial opportunity and the ways to organize the same within an Established enterprise.
2. Appreciate the significance of Corporate Entrepreneurship for creating and Sustaining Competitive advantage.
3. Demonstrate Creativity and Innovation in identifying opportunities for Corporate Entrepreneurship.
4. Creative and entrepreneurial people and understanding the importance of Ethics and Values contributing to Corporate Entrepreneurial Culture.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to Corporate Entrepreneurship:</b> 1.1 Meaning and Definition of Corporate Entrepreneurship 1.2 Corporate Entrepreneur and Entrepreneurship 1.3 Corporate Intrapreneurship and Entrepreneurship 1.4 Difference between Entrepreneurship and Corporate Entrepreneurship 1.5 Interrelationship between Entrepreneurship and Corporate Entrepreneurship 1.6 Characteristics of Corporate Entrepreneurship 1.7 Process of Corporate Entrepreneurship 1.8 Factors influencing Corporate Entrepreneurship 1.9 Pitfalls and Hurdles of Corporate Entrepreneurship	
<b>2</b>	<b>Innovation and Corporate Entrepreneurship:</b> 2.1 Change and Innovation 2.2 Creativity, Innovation and Ideas 2.3 Survival and Growth, the end Benefit of the new Corporate Entrepreneurship 2.4 Understanding Technology Push and Market Pull 2.5 The Business Era of Innovation and Corporate Entrepreneurship	

	2.6 Crafting Strategies for innovation initiatives for Corporate Entrepreneurs 2.7 The Model of Corporate Entrepreneurship 2.8 Types of Corporate Entrepreneurship 2.9 Controlling and Monitoring Corporate Entrepreneurship	
<b>3</b>	<b>Strategic Management and Corporate Entrepreneurship:</b> 3.1 Corporate Culture and Entrepreneurship 3.2 Aligning Corporate Strategy for Corporate Entrepreneurship 3.3 Impact of Corporate Strategy on Corporate Entrepreneurship 3.4 Corporate Entrepreneurship Ethics and Value System 3.5 Structuring and Managing the organization for Corporate Entrepreneurship 3.6 Process of Corporate Entrepreneurship 3.7 Corporate Entrepreneurial Strategies 3.8 Measures of Performance of Corporate Enterprise	
<b>4</b>	<b>Covid-19 Pandemic: Paradigm Shifts in Corporate Entrepreneurship:</b> 4.1 Introduction 4.2 Covid 19 VUCA Environment and Corporate Entrepreneurship 4.3 Impact of Second wave of Covid-19 on Business in India 4.4 Effects of Pandemic Crisis on Corporate Entrepreneurship 4.5 Corporate Entrepreneurship and Sustainable Development 4.6 Modification in Corporate Entrepreneurship 4.7 Case Study of the Business / Entrepreneurs flourished during Pandemic	

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
2. Exploring Strategy: Text and Cases. Gerry Johnson, Richard Whittington, Kevan Scholes, Duncan Angwin, Patrick Regner.
3. Kumar A (2012): Entrepreneurship: Pearson, 3<sup>rd</sup> Edition.
4. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi
5. Kumar A, S.C. Poornima, MK Abraham, K Jayashree (2011): Entrepreneurship Development, New Age international Publishers, 1<sup>st</sup> Edition.
6. Entrepreneurship and Enterprises Development, Raymond W.Y. Kao
7. Entrepreneurial Development (Revised Edition), Dr. S. S. Khanna, S. Chand Publication, New Delhi.
8. Entrepreneurship Development, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
9. Entrepreneurship Development by Ranbir Singh, S.K. Kataria & Sons Educational Publisher
10. Entrepreneurship: Development and Management, Dr. Vasant Desai and Dr. Kulveen Kaur, Himalaya Publishing House, New Delhi
11. Entrepreneurship, Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha by Mc Graw Hill
12. Entrepreneurship Development: A Systematic Approach, Dr. M. K. Sehgal by Udh Publicaiton
13. Entrepreneurship and New Venture Planning, CA Dr. Abha Mathur, Taxmann's Allied Service (P) Ltd., New Delhi
14. Fundamentals of Entrepreneurship, International Journal of Entrepreneurship Vol. 6 No. 1 (2022), AJPO Journals and Books Publishers
15. Entrepreneurship: Development and Management, Dr. R. K. Singal, Katson Books Publication
16. Innovation and Entrepreneurship, Peter F. Drucker, Harper Business Publication
17. Entrepreneurship Development, Sangeeta Sharama, PHI Learning Publication
18. Business Environment, Francis Cherunilam, Himalaya Publishing House, New Delhi.
19. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi
20. Textbook on Entrepreneurship Development and Management In Extension by Dr S Janani Dr T

<p>N Sujeetha Dr M Asokhan M Priyadharshini, Write &amp; Print Publications</p> <p>21. Dynamics of Entrepreneurship, Desai Vasant, Himalaya Publishing House, New Delhi</p> <p>22. Indian Economy, Datt and Sundharam's, S. Chand Publication, New Delhi</p> <p>23. Udyog, Udyog Sanchalaya, Mumbai-7</p> <p>24. Entrepreneurship Development, Gupta, Shrinivasan, S. Chand, New Delhi</p> <p>25. Study Material of Economic and Business Environment for CS Foundation by the Institute of Company Secretary of India, New Delhi</p>	
<p><b>Continuous Internal Evaluation 30 Marks</b></p>	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<p><b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b></p>	
<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol>	
<p>Q. 1: Fill in the Blanks</p> <p>Q. 2: Theory Question on Unit-1</p> <p>Q. 3: Theory Question on Unit-2</p> <p>Q. 4: Theory Question on Unit-3</p> <p>Q. 5: Theory Question on Unit-4</p> <p>Q. 6: Write Short Notes on all Units (Any 2 out of 4)</p>	<p>05 Marks</p> <p>18 Marks</p> <p>18 Marks</p> <p>18 Marks</p> <p>18 Marks</p> <p>10 Marks</p>

**Class: M.Com Part-II (Sem-III)**  
**Subject: Human Resource Planning and Development**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Human Resource Planning and Development	4	4	100

**Course Objectives:**

1. To understand the basic concepts of Human Resource Management and changing role of HRM in business.
2. To impart adequate knowledge and analytical skills in the field of HRM, HRP and development, Recruitment and Selection Process.
3. To understand the concepts of Training and Development, Performance Appraisal and Merit Rating.
4. To expose the students to the concept, significance and uses of the concepts like Retirement/ Retrenchment Strategies and Recent Trends in HRM.
5. To understand the E-HR and recent trends in Human Resource management.

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the concepts of HRM and get the knowledge about the approaches, functions and challenges of HRM in changing scenario of the business.
2. Gain knowledge of practically recruitment and selection process with the retention of manpower and succession planning.
3. Understand the importance of the concept and methods of performance appraisal and result based performance. They will well acquainted with Merit Rating, promotions, transfers, job description, job evaluation, job enlargement, job enrichment, job rotation.
4. Develop the knowledge of E-HR, its benefits, Cost effect and future of E-HR.
5. Understand various work policies and importance of Human Capital Management.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Human Resource Management-An Overview:</b> 1.1 Introduction to Human Resource Management: Meaning & Definition, Concept, Approaches, Functions 1.2 Challenges of Human Resource Management in changing business scenario 1.3 Human Resource Environment: Technology and Structure, Network Organization's, Workforce Diversity 1.4 HRM-Dual Career Employees, Employee Contract/ Leasing Global Competition, WTO and Labour Standards	<b>15</b>
<b>2</b>	<b>Human Resource Planning and Development:</b> 2.1 Meaning, Concept, Objectives, Need and Estimation of HRD 2.2 Recruitment: Definition, Sources and Policy, Selection: Definition, Process and assessment, Interview and Induction	<b>15</b>

	2.3 Retention of Manpower, Succession Planning 2.4 Kinds of Retirement: Resignation, Discharge, Dismissal, Suspension, Lay off	
<b>3</b>	<b>Training and Development, Performance Appraisal and Merit Rating:</b> 3.1 Training: Meaning Purpose, Importance, Benefits Training Process and Methodology 3.2 Methods of Training, Evaluation and Feedback 3.3 Competency Mapping: meaning, benefits of competency mapping, 9 box tool of HR, Model 3.4 Performance Appraisal: Definition, Methods, Result Based Performance, Appraisal Errors, Ethics in Performance Appraisal, 360 Degree Feedback 3.5 Merit Rating: Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation	<b>15</b>
<b>4</b>	<b>Recent Trends in HRM:</b> 4.1 E-HR: Meaning, organization, Benefits and cost of E-HR and Future of E-HR, Digitized rewards and recognition, Online skill assessments, Biometric time tracking and security 4.2 Recent Trends in HRM after Covid-19: Workplace Diversity, Flexi time, Work from Home, Virtual Work, Artificial Intelligence, Productivity of HR process 4.3 Human Capital Management: Meaning, Concept and need to study Human Capital Management	<b>15</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Human Resource Management - Garry Dessler
2. Human Resource Management - R S Dwiwedi
3. Human Resource Management - V P Michael
4. Human Resource Management - Mirza and Saiyadin
5. Managing Human Resource - Arun Monappa
6. Strategic Human Resource Management - Charles R. Green
7. Strategic Human Resource Management - Kandula
8. Personnel & Human Resource Management - Robert Mat & Jhon Jackson
9. Dynamics of Personnel Administration - Dr. Rudrabasavraj
10. Personnel & Human Resource Management - A. M. Saxena
11. Human resource Management in Modern India (Concept and Cases) Dr. Sorab Sadri and Jayashi Sadri, Himalaya Publication

**Continuous Internal Evaluation 30 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

**Instructions:**

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5



Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Numerical Problem on Unit-2	18 Marks
Q. 4: Numerical Problem on Unit-3	18 Marks
Q. 5: Numerical Problem on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Project Management**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Project Management	4	4	100

**Course Objectives:**

1. To understand the concept of project management, need of projects and taxonomy of projects
2. To learn the insights of project identification formulation and implementation
3. To understand various aspects of project appraisal
4. To understand the insights of project cost estimation and project financing

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the concept of project management, need of projects and taxonomy of projects
2. Learn the insights of project identification formulation and implementation
3. Understand various aspects of project appraisal
4. Analyze the insights of project cost estimation and project financing

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Project: Characteristics and Types:</b> 1.1 Introduction 1.2 Project versus Process 1.3 Project Characteristics 1.4 Project Management 1.5 Attributes of a Good Project Manager 1.6 Taxonomy of Projects 1.7 Project Management Versus General Management 1.8 Need of Projects	<b>15</b>
<b>2</b>	<b>Project Identification Formulation and Implementation:</b> 2.1 Introduction 2.2 Government, the regulator 2.3 Project Identification 2.4 Project Preparation / Formulation 2.5 Tax Incentives and Project Investment Decisions 2.6 Tax Planning for Project Investment Decisions 2.7 Zero Based Project Formulation 2.8 Project Management Objectives 2.9 Establishing the Project 2.10 Organizing Human Resource 2.11 Organizing Systems and Procedures for Implementation 2.12 Project Direction 2.13 Project Coordination	<b>15</b>

	2.14 Project Control 2.15 Outsourcing: A Method of Project Cost and Time Control	
<b>3</b>	<b>Project Appraisal:</b> 3.1 Introduction 3.2 Technical Appraisal 3.3 Commercial Appraisal 3.4 Economic Appraisal 3.5 Financial Appraisal 3.6 Management Appraisal 3.7 Social Cost Benefit Analysis 3.8 Project Risk Analysis	<b>15</b>
<b>4</b>	<b>Project Cost Estimation and Project Financing (Theory Only):</b> <b>4.1 Project Cost Estimation:</b> 4.1.1 Cost of the Project 4.1.2 Components of Capital Cost of a Project 4.1.3 Order of Magnitude <b>4.2 Project Financing:</b> 4.2.1 Introduction 4.2.2 Sources of Finance 4.2.3 Role of Financial Institutions in Project Financing 4.2.4 Covenants Attached to Lending	<b>15</b>
<b>Internship for Students if any: Not applicable</b>		
<b>List of Recommended Books and Study Materials</b>		
<ol style="list-style-type: none"> <li>1. Project Management by K. Nagarajan, New Age International Publisher</li> <li>2. Project Management by Vasant Desai, Himalaya Publishing House</li> <li>3. Project Management by Rajeev M. Gupta, PHI Learning Private Limited</li> <li>4. Project Management Planning And Control Techniques 4<sup>th</sup> Edition by Rory Burke, Wiley India</li> <li>5. Fundamentals of Project Management by Joseph Heagney, Amacom</li> <li>6. Project Management – The Complete Process (With Case Studies From Renewable Energy Sector) by Vishwanath Murthy, Vikas Publishing House</li> <li>7. Project Management by Dennis Lock, Routledge</li> <li>8. Project Management 8th Edition 2021 by Erik W. Larson &amp; Clifford F. Gray, Rohit Joshi, McGraw Hill</li> <li>9. Project Management And Appraisal by Sitangshu Khatua, Oxford University Press</li> </ol>		
<b>Continuous Internal Evaluation 30 Marks</b>		
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>		
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>		
<b>Instructions:</b>		
<ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol>		
Q. 1: Fill in the Blanks		05 Marks

Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Project Management: Inputs, Monitoring and Control**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Project Management: Inputs, Monitoring and Control	2	2	50

**Course Objectives:**

1. To learn the insight of project management inputs
2. To understand the project monitoring and control
3. To learn the project organization and project contracts

**Course Outcome: After Completion of the course, student will be able to:**

1. Learn the insight of project management inputs
2. Understand the project monitoring and control
3. Learn the project organization and project contracts

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Inputs of Project Management:</b> 1.1 Project Management 1.2 Project Organization 1.3 Community Participation in Projects 1.4 Working Capital Assessment 1.5 SWOT Analysis 1.6 Risk Management	<b>10</b>
<b>2</b>	<b>Project Monitoring and Control:</b> 2.1 The Essence of Control 2.2 Post-Evaluation Approach 2.3 Project Benefit Monitoring and Evaluation	<b>10</b>
<b>3</b>	<b>Project Organization and Project Contracts:</b> <b>3.1 Project Organization:</b> 3.1.1 Introduction, Functional Organization, Product Organization, and Matrix Organization 3.1.2 Advantages and Disadvantages of Pure Matrix Form of Organization 3.1.3 Modified Matrix Structures 3.1.4 Pure Project Organization Structure 3.1.5 Selection of Project Organization Structure 3.1.6 Breakdown Structures <b>3.2 Project Contracts:</b> 3.2.1 Introduction 3.2.2 Contract and Types of Contract	<b>10</b>

3.2.3 Sub-Contract	
3.2.4 Preparation of Specifications for Project Activities	
3.2.5 Tenders	
3.2.6 Types of Payments to Contractors	

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Project Management by K. Nagarajan, New Age International Publisher
2. Project Management by Vasant Desai, Himalaya Publishing House
3. Project Management by Rajeev M. Gupta, PHI Learning Private Limited
4. Project Management Planning And Control Techniques 4<sup>th</sup> Edition by Rory Burke, Wiley India
5. Fundamentals of Project Management by Joseph Heagney, Amacom
6. Project Management – The Complete Process (With Case Studies From Renewable Energy Sector) by Vishwanath Murthy, Vikas Publishing House
7. Project Management by Dennis Lock, Routledge
8. Project Management 8th Edition 2021 by Erik W. Larson & Clifford F. Gray, Rohit Joshi, McGraw Hill
9. Project Management And Appraisal by Sitangshu Khatua, Oxford University Press

**Continuous Internal Evaluation 15 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours**

<b>Instructions:</b>	
1. Question No. 1 is compulsory	
2. Attempt any two questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Write Short Notes on all Units (Any 2 out of 4)	15 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Organizational Behaviour**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Organizational Behaviour	4	4	100

**Course Objectives:**

1. To make the students understand various concepts of organization behavior.
2. To provide in depth knowledge about process of formation of group behaviour in an organization set up.
3. To know the motivational process and emotional intelligence.
4. To understand the concept of stress and conflict and effects of work culture.

**Course Outcome: After Completion of the course, student will be able to:**

1. Develop understanding the concepts of organizational behaviour and evaluate the impact of globalization on OB.
2. Understand the characteristics of organizational culture and the concept of personality and its various dimensions
3. Understand the importance of motivation and its theories. They will also understand the definition of Emotional Intelligence, and can explain the characteristics and Importance
4. Understand how to manage with stress and understand conflict management and importance of working in teams.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to Organizational Behaviour:</b> 1.1 Definition and Objectives of Organizational Behaviour 1.2 Conceptual Study of Organizational Behaviour 1.3 Role of Information Technology in Organization 1.4 Impact of Globalization on Organizational Behavior 1.5 Five Model of Organizational Behavior	<b>15</b>
<b>2</b>	<b>Organizational Designs, Culture Personality and Attitudes:</b> 2.1 Horizontal Network and Virtual Designs 2.2 Definition and Characteristics of Organizational Culture 2.3 Creating and Maintaining Culture 2.4 Meaning of Personality and Attributes of Personality 2.5 Dimensions of Attitude and Attitude Change 2.6 Job Satisfaction and Outcomes of Job Satisfaction	<b>15</b>
<b>3</b>	<b>Motivational Processes and Emotional Intelligence:</b> 3.1 Meaning of Motivation, Types of Motives, Motivational Process 3.2 Vroom's Expectancy Theory of Motivation 3.3 Emotional Intelligence: Meaning and Characteristics 3.4 Importance of Emotional Intelligence in the Workplace	<b>15</b>

<b>4</b>	<b>Stress And Conflict, Groups and Teams:</b> 4.1 Meaning & Causes of Stress, The Effects of Stress 4.2 Managing Stress 4.3 Concept of Conflict, Types of conflict, Work-Life Balance, Extra Organizational, Organizational Group and Individual 4.4 Concept of Groups, Types of Groups 4.5 Concept of Team, Types of Teams and Team Building, Aspects of cross functional team	<b>15</b>
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**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. A Textbook of Organisational Behaviour by C. B. Gupta, S. Chand, New Delhi
2. Organisational Behaviour Text and Cases by Dr. S. S. Khanka, S.Chand, New Delhi
3. Organizational Behavior (Includes latest Indian case studies and research-Eighteenth Edition) by Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, Pearson
4. Organisational Theory and Behaviour 3rd ED by B. S. Moshal, Ane Books Pvt Ltd
5. Organizational Behavior (International Student Version) Twelfth Edition by Schermerhorn, Osborn, Uhl-Bien, Hunt, Wiley
6. Essentials of Organizational Behavior | Fourteenth Edition by Stephen P. Robbins, Timothy A. Judge, Pearson
7. Introduction to Organisational Behaviour by Michael Butler, Edward Rose, Jaico
8. Understanding Organizational Behaviour, 4e by Udai Pareek & Sushama Khanna, Oxford University Press
9. Organizational Behaviour by Freud Luthans
10. Human Behaviour at Work by J W Newstorm
11. Organisation Behaviour: Text and Cases, Games K, Aswathappa
12. Organisational Behaviour by Dr Mrs Oka & Mrs Kulkarni
13. Introducing Organisational Behaviour by J. Mike Smith (View at google .co.in)

**Continuous Internal Evaluation 30 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

<b>Instructions:</b>	
1. Question No. 1 and 6 are compulsory	
2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks



**Class: M.Com Part-II (Sem-III)**  
**Subject: International Banking and Finance**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		International Banking and Finance	4	4	100

**Course Objectives:**

1. To understand the basic concept of International Banking and Financial Institutions,
2. To provide necessary knowledge of interactional banking operations and international payment arrangements,
3. To understand the Risk Management in the context of International Banking.
4. To introduce recent trends in International banking.

**Course Outcome: After Completion of the course, student will be able to:**

1. Examine the functions and operations of International Banks.
2. Assess the risk Management in International Banking.
3. Describe the banking operations of International Banks.
4. Elaborate the contemporary trends in banking industry.
5. Students shall learn and acquire knowledge about recent trends in International Banking.
6. Students will acquire skills about role of International Banking Institutions.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>International Banking:</b> 1.1 Origin and Evolution of International Banking- Definition, Future prospects of International banking, Need for regulation of international banking in the current scenario 1.2 Types of International Banking offices: Correspondent Bank, Foreign Offices, Subsidiary and Affiliate Banks, Concept of Offshore Banking- Offshore banking Centers 1.3 Global trends and developments in International Banking	<b>15</b>
<b>2</b>	<b>International Banking Operations:</b> 2.1 Functions of International Banking: Correspondent Banking, International Payment Systems, NRI accounts, Export Finance, Import Finance, International Merchant Banking, Financing Project Exports, Derivative Offering, Remittances, Compliance related- Interbank Functions, Internal Functions, Letter of Credit and Bank Guarantees. 2.2 International Lending Operation, Loan Syndication, Parties Involved, Phases /Stages in Loan Syndication, Types of Syndication, Role of LIBOR, Risk in International Lending, Role of International Credit Rating Agencies	<b>15</b>
<b>3</b>	<b>Risk Management in International Banking:</b> 3.1 Risk Management in International Banking: Risk Management: Risks in	<b>15</b>

	Banking Credit risk, Market risk, Settlement risk, Liquidity risk, Operational risk, and Legal risk 3.2 Need and importance of credit rating- Asset Liability Management (ALM)- Importance of ALM-off-Balance Sheet items-off-balance sheet risk-Asset / Liability and International Banking operations 3.3 International Finance Management: Introduction, Objectives, Importance of International Finance, Finance Function in Multinational Firms, International Monetary System, Balance of Payments, The Market for Foreign Exchange	
<b>4</b>	<b>International Financial Institutions:</b> Origin, Objectives, Structure and Operations of: 4.1 Bank for International Settlements (BIS) 4.2 International Monetary Fund (IMF) 4.3 World Bank Group: International Bank for Reconstruction and Development (IBRD) 4.4 International Finance Corporation (IFC) 4.5 BRICS Bank (Role, Progress, and its Future) 4.6 International Development Agency (IDA) 4.7 Multilateral Investment Guarantee Agency (MIGA) 4.8 International Conference for Settlement of Investment Disputes (ICSID) 4.9 Economic and Monetary Union and Euro (EMU and EURO)	<b>15</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Eun, Resnick, and Sabherwal, "International Finance" (Global Edition), Mc Graw Hill, 6<sup>th</sup> Edition (Parts IV-V).
2. Madura and Fox, "International Financial Management", South-Western Cengage Learning, 2nd edition (Parts III-IV).
3. A.V. Rajwade, "Foreign Exchange International Finance Risk Management", Academy of Business Study.
4. Cheol Eun & Bruce G. Resnick, International Financial Management, 6th Edition, McGraw Hill Education, 2012
5. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
6. Financial Markets and Institutions- L.M. Bhole
7. Gargi Sanati, Financing International Trade - Banking Theories and Applications, Sage Publication, 2017.
8. International Financial Management, Markets, Institutions-James C. Baker
9. International Finance Management by Clark
10. Indian Institute of Banking & Finance. International Banking Operations Macmillan Publishers India, 2nd Edition, 2017.
11. Jane Hughes & Scott MacDonald, International Banking: Text and Cases. Prentice Hall, 2014.
12. Ian H. Giddy; "Global Financial Markets", A.I.T.B.S. Publishers & Distributors (Regd.)
13. McMillan; "International Banking Legal & Regulatory Aspects", Indian Institute of Banking & Finance.
14. McMillan; "International Banking Operations", Indian Institute of Banking & Finance.
15. M. K. Lewis and K. T. Davis; "Domestic and International Banking", Heritage Publishers.
16. R. D. Sharma; "International Banking Contemporary Issues", Himalaya Publishing House.
17. Sarkis J. Khoury; "Recent Developments in International Banking and Finance", Blackwell Publishers
18. Reserve Bank of India Bulletin- RBI, Mumbai.
19. Annual Reports of IMF, World Bank, ADB.
20. Economic Times, Business Standard, Financial Express, Business India, business Today,

Business World Capital Market	
<b>Continuous Internal Evaluation 30 Marks</b>	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol>	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Insurance Studies**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Insurance Studies	4	4	100

**Course Objectives:**

1. To make students understand the concept of Insurance & functions of Insurance.
2. To enable the students to understand the Role of Insurance in economic development.
3. To impart the knowledge of the various types of Insurance.
4. To throw light on the new reforms in Insurance sector.

**Course Outcome: After Completion of the course, student will be able to:**

1. Students will get acquainted and equipped with the knowledge of principles of Insurance.
2. Students will be able to gain knowledge about the History of Insurance.
3. Students will be able to comprehend the functioning of various types of Insurance policies and their significance.
4. Students will be able to understand the regulatory framework of Insurance companies.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to Insurance:</b> 1.1 Meaning and Concept of Insurance 1.2 Nature, Scope and Functions of Insurance 1.3 Need and Importance of Insurance 1.4 Principles of Insurance 1.5 Components of Insurance	<b>15</b>
<b>2</b>	<b>Evolution of Insurance in India:</b> 2.1 Pre-nationalization, Nationalization and Privatization 2.2 Structure of Insurance in India 2.3 Role of Insurance in the Economic Development of India	<b>15</b>
<b>3</b>	<b>Types of Insurance:</b> 3.1 General Insurance: 3.2 Health Insurance 3.3 Motor Insurance 3.4 Home Insurance 3.5 Fire Insurance 3.6 Travel Insurance 3.7 Commodity Insurance 3.8 Life Insurance 3.9 Insurance and Social Security Schemes	<b>15</b>
<b>4</b>	<b>Insurance Reforms in India:</b> 4.1 Role and Functions of Insurance Regulatory & Development 4.2 Authority in India (IRDAI)	<b>15</b>

4.3 Growth & Performance of Insurance Sector In India	
4.4 Challenges and Opportunities in Insurance Sector	

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Srivastava D.C., Srivastava Shashank (2001), Indian Insurance Industry Transition & Prospects, New Century Publications, Delhi
2. Mishra M.N. (2007) Insurance Principle & Practice Sultan Chand & Company Ltd., New Delhi
3. Justin Paul and Padmalatha Suresh (2007) Management of Banking and Financial Services, Pearson Education India
4. Agarwal Rakesh (2017), Principles of Insurance Sashi Publication Pvt Ltd
5. Annual Reports of LIC
6. Kothari, R. (2010), Financial Services in India-Concept and Application, Sage Publications India Pvt. Ltd., New Delhi
7. Sharma Mukund (2015), Banking & Financial Services, Himalaya Publishing House
8. www.irda.gov.com
9. www.policybazzar.com
10. www.licindia.in
11. www.insuranceinstituteofindia.com

**Continuous Internal Evaluation 30 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

<b>Instructions:</b>	
1. Question No. 1 and 6 are compulsory	
2. Attempt any three questions from Question No. 2 to 5	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Introduction to Actuarial Studies**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Introduction to Actuarial Studies	2	2	50

**Course Objectives:**

1. To make students understand the concept of Actuarial Studies.
2. To impart the knowledge of the various facets in the study of Actuarial Studies.
3. To make students comprehend the application of Actuarial Studies.
4. To enable the students to learn the utility of the study of Actuarial Studies.

**Course Outcomes: After Completion of the course, student will be able to:**

1. Students will get acquainted and equipped with the knowledge and understanding of the fundamental principles of Actuarial Studies.
2. Students will be able to acquire knowledge of the History and Development of Actuarial Studies.
3. Students will develop their ability to comprehend the Role and Responsibilities of Actuaries.
4. Students will be able to understand the Application of Actuarial Studies.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<p><b>Introduction:</b></p> <p><b>1.1 Fundamental Concepts of Actuarial Studies:</b></p> <p>1.1.1 Meaning of Actuarial Studies and Actuary</p> <p>1.1.2 Traits of aspiring Actuaries</p> <p>1.1.3 Areas where Actuarial Toolkit Works</p> <p>1.1.4 Misconceptions about Actuarial Studies</p> <p>1.1.5 Responsibilities and Duties of an Actuary</p> <p><b>1.2 History of Actuarial Studies:</b></p> <p>1.2.1 Development of Actuarial Studies in Life Insurance</p>	<b>15</b>
<b>2</b>	<p><b>Applications of Actuarial Studies:</b></p> <p><b>2.1 Role of Actuaries in:</b></p> <p>2.1.1 Insurance Industry, Pensions and Healthcare</p> <p>2.1.2 Financial and Investment Services</p> <p>2.1.3 Consultancy</p> <p><b>2.2 Risk:</b></p> <p>2.2.1 Definition of Risk</p> <p>2.2.2 Basic Categories and Types of Risk</p> <p>2.2.3 Management of Risk by Actuaries</p>	<b>15</b>

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. Modern Actuarial Theory and Practice, Booth, P M, Chadburn. Chapman and Hall, 1999.</li> <li>2. Actuarial Contract Cycle – Bellis, C. John Wiley and Sons Ltd, 2004.</li> <li>3. Insurance Handbook-A Guide to Insurance, what it does and how it works, Insurance Information Institute, New York, 2010.</li> <li>4. Achieving your Pinnacle–A Career Guide for Actuaries, Miller Tom, Managing Principal Pinnacle Group, Oct 2013.</li> <li>5. Understanding Actuarial Practice, Klugman A. Stuart; Beckley A. Jeffrey; Scahill L. Patricia; Varitek C. Matthew; White A. Toby. John Wiley &amp; Sons Inc, 2012. (Society of Actuaries).</li> <li>6. <a href="https://actuariesindia.org">https://actuariesindia.org</a></li> <li>7. <a href="https://actuaries.org.uk">https://actuaries.org.uk</a></li> <li>8. <a href="https://www.soa.org">https://www.soa.org</a></li> </ol>	
<b>Continuous Internal Evaluation 15 Marks</b>	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours</b>	
<p><b>Instructions:</b></p> <ol style="list-style-type: none"> <li>1. <i>Question No. 1 is compulsory</i></li> <li>2. <i>Attempt any two questions from Question No. 2 to 4</i></li> </ol>	
Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Write Short Notes on all Units (Any 3 out of 4)	15 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Commercial Banking and Investment Banking**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Banking and Finance			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Commercial Banking and Investment Banking	4	4	100

**Course Objectives:**

1. To understand the structure and operations of commercial banking.
2. To analyse the practices and challenges within commercial banking.
3. To comprehend the concepts and functions of investment banking.
4. To study the products and functioning of investment.

**Course Outcome: After Completion of the course, student will be able to:**

1. Students will gain insight into the organizational structure of commercial banks.
2. Students will develop awareness of the various services offered by commercial banks.
3. Students will grasp the fundamental concepts and roles of investment banking.
4. Students will analyse legal aspects associated with investment banking.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction of Commercial Banking:</b> 1.1 Overview of Commercial Banking in India 1.2 Structure and Organization of Commercial Banks in India 1.3 Products and Services Offered by Commercial Banks 1.4 Distinguishing Features between Commercial and Investment Banking	<b>15</b>
<b>2</b>	<b>Practices in Commercial Banking:</b> 2.1 Overview of Lending Practices and Services provided by Commercial Banks 2.2 Principles and Types of Lending in Commercial Banking 2.3 Ideal Balance Sheet Analysis of Commercial Banks 2.4 Changing Scenario and Trends in Commercial Banking Operations	<b>15</b>
<b>3</b>	<b>Introduction to Investment Banking:</b> 3.1 Overview of Investment Banking: Functions and Importance 3.2 Types of Investment Banks and Their Operations 3.3 Role and Significance of Investment Banking in Financial Markets 3.4 Challenges faced by Investment Banking	<b>15</b>
<b>4</b>	<b>Legal Aspects of Investment Banking:</b> 4.1 Regulatory Framework for Investment Banking Operations 4.2 Securities Laws and Compliance Requirements. 4.3 Mergers and Acquisitions Regulations in Investment Banking 4.4 Contract Law and Legal Documentation in Investment Transaction	<b>15</b>



**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. Sundaram, R., & Varshney, M. L. (2020). Banking Theory, Law and Practice. Publisher: Sultan Chand & Sons.
2. Shah, A., & Thomas, S. (2019). Investment Banking: A Guide to Underwriting and Advisory Services. Publisher: Oxford University Press.
3. Thingalaya, N. K. (2018). Indian Banking: Emerging Challenges and Perspectives. Publisher: Pearson Education India.
4. Toor, N. S., & Toor, A. (2021). Handbook of Banking Information. Publisher: Taxmann Publications Pvt. Ltd.
5. Liaw, K. T., & Srinivasan, A. (2017). Investment Banking and Investment Opportunities in China and India. Publisher: World Scientific Publishing Co.
6. Rose, P. S., & Hudgins, S. C. (2018). Bank Management and Financial Services. Publisher: McGraw-Hill Education.
7. Natarajan, G. (2018). Financial Markets and Services. Himalaya Publishing House.
8. Reserve Bank of India (RBI): <https://www.rbi.org.in>
9. Securities and Exchange Board of India (SEBI) investment banking and capital markets: <https://www.sebi.gov.in>
10. National Stock Exchange (NSE) activities: <https://www.nseindia.com>
11. Bombay Stock Exchange (BSE) <https://www.bseindia.com>
12. Investopedia India <https://www.investopedia.com/india>
13. Economic Times Banking & Finance Section: <https://economictimes.indiatimes.com/industry/banking/finance>
14. Mint Money Section <https://www.livemint.com/money>
15. Indian Banks' Association (IBA) <https://www.iba.org.in>
16. Federation of Indian Chambers of Commerce and Industry (FICCI): <https://www.ficci.in>
17. NITI Aayog <https://niti.gov.in>

**Continuous Internal Evaluation 30 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

**Instructions:**

1. Question No. 1 and 6 are compulsory
2. Attempt any three questions from Question No. 2 to 5

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: International Marketing**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		International Marketing	4	4	100

**Course Objectives:**

1. To provide an in-depth understanding of international markets and the factors influencing global trade.
2. To develop strategic marketing skills for competing in the global marketplace.
3. To analyse the global marketing environment, including cultural, economic, and political aspects.
4. To learn how to adapt the marketing mix to suit different international markets.
5. To gain practical insights through case studies and examples of successful international marketing strategies.

**Course Outcome: After Completion of the course, student will be able to:**

1. Analyse and evaluate global market opportunities and challenges.
2. Develop strategic planning skills tailored to international markets.
3. Understand the importance of cultural differences and how to adapt marketing strategies accordingly.
4. Learn to adapt the marketing mix (product, price, place, promotion) for international markets.
5. Gain practical experience through case studies, projects, and real-world applications of international marketing strategies.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<p><b>Introduction to International Marketing:</b></p> <p><b>1.1 Introduction to International Marketing</b></p> <p>1.1.1 Definition and Scope of International Marketing</p> <p>1.1.2 Importance of International Marketing</p> <p>1.1.3 Differences between Domestic and International Marketing</p> <p>1.1.4 The Global Marketing Environment</p> <p><b>1.2 International Market Research and Entry Strategies:</b></p> <p>1.2.1 Conducting International Market Research</p> <p>1.2.2 Sources of Market Information</p> <p>1.2.3 International Market Entry Strategies: Exporting, Licensing, Franchising, Joint Ventures, Direct Investment</p> <p>1.2.4 Evaluating Market Entry Options</p> <p><b>1.3 Cultural Environment of International Marketing:</b></p> <p>1.3.1 Understanding Cultural Differences</p> <p>1.3.2 Cultural Dimensions and their Impact on Marketing</p>	<b>15</b>

	<p>1.3.3 Adapting Marketing Strategies to different Cultures</p> <p>1.3.4 Cross-Cultural Communication and Negotiation</p>	
<b>2</b>	<p><b>International Marketing Mix:</b></p> <p><b>2.1 International Marketing Mix:</b></p> <p>2.2.1 Product decisions: standardization vs. adaptation</p> <p>2.2.2 Branding and packaging for international markets</p> <p>2.2.3 Pricing strategies for international markets</p> <p>2.2.4 Distribution channels and logistics</p> <p>2.2.5 Promotion strategies: global advertising, sales promotion, public relations</p> <p><b>2.2 International Trade and Marketing Environment:</b></p> <p>2.2.1 Economic environment and international trade theories</p> <p>2.2.2 Political and legal environment</p> <p>2.2.3 Trade barriers and trade agreements (WTO, NAFTA, EU, etc.)</p> <p>2.2.4 Managing political risk</p> <p><b>2.3 Global Marketing Strategies:</b></p> <p>2.3.1 Competitive analysis and strategy formulation</p> <p>2.3.2 Segmentation, targeting, and positioning in international markets</p> <p>2.3.2 Global strategic alliances and partnerships</p> <p>2.3.3 Ethical and social responsibility in international marketing</p>	<b>15</b>
<b>3</b>	<p><b>Contemporary Issues and Trends in International Marketing:</b></p> <p><b>3.1 Contemporary Issues and Trends in International Marketing:</b></p> <p>1.1.1 Emerging markets and opportunities</p> <p>1.1.2 Global branding and brand equity</p> <p>1.1.3 Sustainability and green marketing in the global context</p> <p>1.1.4 Future trends and challenges in international marketing</p> <p><b>1.2 International Consumer Behavior:</b></p> <p>1.2.1 Understanding consumer behavior in different countries</p> <p>1.2.2 Factors influencing international consumer behavior</p> <p>1.2.3 Cultural influences on consumer buying decisions</p> <p>1.2.4 Adapting marketing strategies to meet consumer needs</p> <p><b>1.3 International Marketing Communication:</b></p> <p>1.3.1 Cross-cultural communication strategies</p> <p>1.3.2 Language and communication in global marketing</p> <p>1.3.3 Adapting messages for different cultures</p> <p>1.3.4 Media selection and usage in international markets</p>	<b>15</b>
<b>4</b>	<p><b>International Distribution and Logistics:</b></p> <p>4.1 International Distribution and Logistics:</p> <p>4.1.1 Distribution channels in global markets</p> <p>4.1.2 Channel management and logistics</p> <p>4.1.3 International supply chain management</p> <p>4.1.4 Managing logistics for global operations</p> <p>4.2 International Brand Management:</p> <p>4.2.1 Building and managing global brands</p> <p>4.2.2 Brand positioning and differentiation</p> <p>4.2.3 Brand equity and valuation</p> <p>4.2.4 Challenges in global brand management</p> <p>4.3 Case Studies and Applications in International Marketing:</p> <p>4.3.1 Analysis of successful international marketing campaigns</p> <p>4.3.2 Lessons from global marketing failures</p> <p>4.3.3 Developing marketing plans for international markets</p> <p>4.3.4 Real-world applications and practical insights</p>	<b>15</b>

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education</li> <li>2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education</li> <li>3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education</li> <li>4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education</li> <li>5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd.</li> <li>6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House</li> <li>7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press</li> <li>8. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education</li> <li>9. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India</li> <li>10. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education</li> <li>11. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education</li> <li>12. Journal of Marketing</li> <li>13. Journal of Marketing Research</li> <li>14. Indian Journal of Marketing</li> <li>15. Reports from market research firms like Nielsen, KPMG, and McKinsey &amp; Company on the Indian market and emerging trends in marketing.</li> </ol>	
<b>Continuous Internal Evaluation 30 Marks</b>	
<p>Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:</p> <ol style="list-style-type: none"> <li>1. Offline Written Examination</li> <li>2. Power Point Presentations</li> <li>3. Assignments / Tutorials</li> <li>4. Oral Examination</li> <li>5. Open Book Test</li> <li>6. Offline MCQ Test</li> <li>7. Group Discussion</li> <li>8. Analysis of Case Studies</li> </ol>	
<b>Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours</b>	
<b>Instructions:</b>	
<ol style="list-style-type: none"> <li>1. Question No. 1 and 6 are compulsory</li> <li>2. Attempt any three questions from Question No. 2 to 5</li> </ol>	
Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Marketing Research**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Marketing Research	4	4	100

**Course Objectives:**

1. To equip and train Post Graduate students to accept the challenges in the field of Marketing by providing opportunities to study the concept and scope of Marketing Research
2. To impart the students to understand the various concepts regarding Marketing Research
3. To provide an understanding of fundamental concepts in the field of marketing research and to equip the students with research tools to conduct research and analysis for effective decision making.
4. To provide recent knowledge about Marketing Research

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the concept of Marketing Research and it's process
2. Get in-depth knowledge about application of Marketing Research
3. Aware about use of internet in marketing research
4. Develop an understanding of different types of research design and their applicability
5. Understanding various ethical issues in marketing research

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction to Marketing Research:</b> 1.1 Marketing Research: Meaning, Nature and Scope 1.2 Marketing Research Process 1.3 Formulation of Research Problem 1.4 Factors involved in Marketing Research 1.5 Types of Marketing Surveys 1.6 Importance of Marketing Research in Modern Business 1.7 Role of Marketing Research in Marketing 1.8 Implications of Marketing Research on Marketing Mix (7 P's) 1.9 Ethics in Marketing Research 1.10 Career in Marketing Research 1.11 Finding Basic Research Issues 1.12 Developing Hypotheses 1.13 Characteristics of a Research	<b>15</b>
<b>2</b>	<b>Application of Marketing Research:</b> 2.1 Marketing Decision Support System (MDSS): Scope, Significance, Characteristics, Components, and Role in Decision Making 2.2 Applications of Marketing Research: Cluster analysis for identifying market segments, Conjoint analysis for Product research, multi-dimensional scaling, Discriminate analysis and perceptual mapping for Brand positioning	<b>15</b>

	research, Advertising research – copy testing, media selection, media scheduling, Industrial versus consumer marketing research 2.3 Market Information: Meaning and Importance, Sources of Collecting Marketing Information, Secondary Data Sources, Standardized Sources of Collecting Data, Report Writing, Types of report, Format of writing the report	
<b>3</b>	<b>Use of Internet in Marketing Research:</b> Web Based Marketing Research: Meaning, Advantages & Disadvantages Primary & Secondary Data Collection through Internet, Reach analysis, Marketing Research in social media, social media Marketing, Online Brand Perception Research, Online Targeted Advertising-Marketing, Digital Marketing	<b>15</b>
<b>4</b>	<b>Marketing Research Applications and Ethical Considerations:</b> Consumer research, attitude measurement and scaling techniques; Product research; Advertising research; Marketing and sales forecasting; Sales analysis, Ethical issues in Marketing Research	<b>15</b>

<b>Internship for Students if any: Not applicable</b>	
<b>List of Recommended Books and Study Materials</b>	
<ol style="list-style-type: none"> <li>1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education</li> <li>2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education</li> <li>3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education</li> <li>4. International Marketing Strategy - Authors: Frank Bradley - Publisher: Pearson Education</li> <li>5. Global Marketing Management - Authors: Masaaki Kotabe, Kristiaan Helsen - Publisher: Wiley India Pvt. Ltd.</li> <li>6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House</li> <li>7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press</li> <li>8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh &amp; Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016</li> <li>9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education</li> <li>10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India</li> <li>11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education</li> <li>12. Global Marketing - Authors: Warren J. Keegan, Mark C. Green - Publisher: Pearson Education</li> <li>13. Marketing Management, Ranjan Saxena, Tata Mc-Graw Hill Publishers, New Delhi</li> <li>14. Marketing Management, Arun Kumar, Rachana Sharma. Atlantic Publishers &amp; Distributors New Delhi</li> <li>15. Malhotra, N., &amp; Dash, S. (2015). Marketing Research: An Applied Orientation (6th ed.). New Delhi: Pearson</li> <li>16. Bradley, N. (2013). Marketing Research: Tools and Techniques (3<sup>rd</sup> ed.). New Delhi: Oxford University Press.</li> <li>17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens</li> <li>18. Research Methodology, Chawala, Vikas Publication</li> <li>19. Journal of Marketing</li> <li>20. Journal of Marketing Research</li> <li>21. Indian Journal of Marketing</li> </ol>	

22. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.

**Continuous Internal Evaluation 30 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

***Instructions:***

1. *Question No. 1 and 6 are compulsory*
2. *Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Question on Unit-1	18 Marks
Q. 3: Theory Question on Unit-2	18 Marks
Q. 4: Theory Question on Unit-3	18 Marks
Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Marketing of Financial Services**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Marketing of Financial Services	2	2	50

**Course Objectives:**

1. To explain essential terms and concepts related to financial markets and services.
2. To differentiate between various financial products.
3. To understand the E-banking services.
4. To study the Merchant Banking, its role & functions.
5. To identify the various touch points in the customer journey for financial services.

**Course Outcome: After Completion of the course, student will be able to:**

1. Remember the key terminology of Financial Market and Financial Services.
2. Compare the characteristics of different types of financial products and services.
3. Identify the characteristics of different types of financial products and services.
4. Analyse the growth and service offerings of wealth management in global and Indian context.
5. Evaluate the customer touch-points and customer-buying journey for financial services.
6. Create the marketing strategy for financial products.

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Financial Market Fundamentals:</b> 1.1 Role and Contribution of Financial Services 1.2 Financial Services Marketplaces: Structures, Products, Participants, Introduction to Financial Services Industry, Distinctiveness of Financial Services in India, Introduction to Financial Market Fundamentals, Key Terminologies in Financial Markets 1.3 Equity Markets: Capital Markets, Bond Markets, Regulatory Aspect of Financial market, 1.4 Debt Instruments: Debt Instruments and their Classification based on Type of Issuer and basis Characteristics 1.5 Money Market Instruments (such as Certificate of Deposit, Re-purchase Agreements etc.)	<b>10</b>
<b>2</b>	<b>Marketing Financial Strategy and Consumer Behaviour:</b> 2.1 Objectives of Marketing Financial Products; Marketing Mix for Financial Services, Marketing Budget, Challenges and Opportunities in Financial Marketing, Adapting to changing Market Environment 2.2 Traditional Marketing and Social Media Marketing: Print Media, TV, Seminars, Trade Shows, Advantages and Disadvantages Speed-Scale and reach of the Digital Platform, Use of Facebook, Twitter, LinkedIn, Company	<b>10</b>



	<p>Websites, Financial Services Aggregator Websites, Email Marketing, Financial Blogs</p> <p>2.3 Chatbots, AI, Machine Learning, Deep Learning, Block Chain, Future Potential for growth for the Marketing of Financial Services</p> <p>2.4 Touch point for buying Financial Products, Choice of Distribution Channel, Customer Journey of buying Financial <b>Services</b></p> <p>2.5 CRM Strategies for Financial Services</p>	
<b>3</b>	<p><b>Introduction to Merchant Banking:</b></p> <p>3.1 Need of Merchant Banking Services</p> <p>3.2 Difference between Merchant and Retail Banking</p> <p>3.3 Role and Responsibilities of Merchant Banker</p> <p>3.4 Corporate Consultancy</p> <p>3.5 Project Counseling</p> <p>3.6 Identification of Potential Investment Opportunities</p> <p>3.7 Capital Structuring</p> <p>3.8 Negotiate with Foreign Collaborations</p> <p>3.9 Mergers and Takeovers</p> <p>3.10 Preparation of Project Feasibility Reports</p> <p>3.11 Portfolio Management</p> <p>3.12 Loan/Credit Syndication</p> <p>3.13 Arranging Working Capital Finance</p>	<b>10</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

1. International Marketing - Authors: Philip R. Cateora, John L. Graham - Publisher: McGraw-Hill Education
2. International Marketing: Text and Cases - Author: Justin Paul - Publisher: McGraw-Hill Education
3. International Marketing: An Asia-Pacific Perspective - Authors: Richard Fletcher, Heather Crawford - Publisher: Pearson Education
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6. Export Marketing- Authors: B.S. Rathor, J.S. Rathor - Publisher: Himalaya Publishing House
7. Marketing Management: Indian Cases - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press
8. Agricultural Marketing : Dr. Vijoy K. Sinha, Dr. S.N. Pandey, Dr. H.N. Dutta, Dr. Aftab Anwar Shaikh & Ar. Dushyant P. Kamat, Jnanada Prakashan, New Delhi, 1 January 2016
9. Contemporary Issues in Marketing - Editor: John Fitzgerald - Publisher: McGraw Hill Education
10. Principles of Marketing: A South Asian Perspective - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India
11. International Business: Competing in the Global Marketplace - Authors: Charles W. L. Hill, G. Tomas M. Hult - Publisher: McGraw-Hill Education
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17. The Handbook of Marketing Research: Uses, Misuses, and Future Advances by Grover, Rajiv, and Marco Vriens
18. Research Methodology, Chawala, Vikas Publication
19. Marketing of Financial Services, V. A. Avadhani, Himalaya Publishing House
20. Marketing Financial Services by Hooman Estelami, Dog Ear Publishing, LLC
21. Security Analysis and Portfolio Management by Sudhindra Bhat, Excel Books
22. Financial Services, M Y Khan, Tata McGraw-Hill
23. Financial Services & Markets, Dr. Punithavathy Pandian, Vikas Publication
24. Journal of Marketing
25. Journal of Marketing Research
26. Indian Journal of Marketing
27. Reports from market research firms like Nielsen, KPMG, and McKinsey & Company on the Indian market and emerging trends in marketing.

**Continuous Internal Evaluation 15 Marks**

Continuous Internal Evaluation will be of Thirty Percent of the Total Marks allotted for the course. The colleges need to adopt any Two Methods out of the following Methods for Continuous Internal Evaluation:

1. Offline Written Examination
2. Power Point Presentations
3. Assignments / Tutorials
4. Oral Examination
5. Open Book Test
6. Offline MCQ Test
7. Group Discussion
8. Analysis of Case Studies

**Semester End Examination: Max. Marks 35 and Duration of Examination is 2 Hours**

**Instructions:**

1. Question No. 1 is compulsory
2. Attempt any two questions from Question No. 2 to 5

Q. 1: Fill in the Blanks	05 Marks
Q. 2: Theory Question on Unit-1	15 Marks
Q. 3: Theory Question on Unit-2	15 Marks
Q. 4: Theory Question on Unit-3	15 Marks
Q. 5: Write Short Notes on all Units (Any 3 out of 5)	15 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Marketing Strategy**  
**Academic Year: 2024-2025**

Name of the Program M.Com. in Advanced Marketing			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Marketing Strategy	4	4	100

**Course Objectives:**

1. To equip and train students to accept the challenges in the field of Marketing by providing opportunities to study the concept and scope of Marketing Strategy
2. To impart the students to designing of Marketing Strategy
3. To provide an understanding the concepts of Marketing strategy and planning
4. To provide recent knowledge about Marketing Strategy and Recent issues in Marketing strategy

**Course Outcome: After Completion of the course, student will be able to:**

1. Understand the concept of Marketing Strategy and Planning
2. Get in-depth knowledge about recent trends of Marketing Strategy
3. Aware about four core of Marketing strategy
4. Develop an understanding of different types of research design and their applicability
5. Understanding various issues about Marketing Strategy

Unit	Title and Contents	No. of Lectures in Clock Hours
<b>1</b>	<b>Introduction and Designing of Marketing Strategy:</b> 1.1 Concept and Significance of Marketing Strategy 1.2 Marketing Strategy and New Economy: Major Drivers of New Economy and Changing Marketing Practices in Business 1.3 Factors Considered in Formulating Marketing Strategy 1.4 Steps Involved in Corporate Strategic Planning 1.5 Business Unit Strategic Planning and Marketing Process 1.6 Competitive Strategies: Market Leader, Market Challenger, Market Followers and Market Nichers Strategies	<b>15</b>
<b>2</b>	<b>Designing Marketing Mix Strategies:</b> 2.1 Product Strategy: Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies 2.2 Pricing Strategy: Steps in Pricing Strategy; Initiating and Responding to Price Changes 2.3 Channel Strategy: Steps Involved in Channel Strategy; Importance and Problems, Resource Allocation, Importance & Challenges, Channel Dynamics 2.4 Communication Strategy: Developing Effective Communication; Managing Integrated Marketing Communication Process	<b>15</b>
<b>3</b>	<b>Recent Issues in Marketing Strategy:</b> 3.1 Direct Marketing: Concept and Significance; Major Channels for Direct	<b>15</b>

	Marketing 3.2 Marketing and Technology: Telemarketing and M-Marketing; E-Marketing and Kiosk Marketing; Marketing Audit; Event Marketing	
<b>4</b>	<b>Marketing Strategy and Planning:</b> 4.1 Corporate Strategic Planning (Vision-Mission - Objectives) - Business Strategic Planning (SWOT Analysis - Goal Formulation-Strategy Formulation-Program Formulation - implementation-Feedback and Control) -The Marketing Process-The Nature and Contents of a Marketing Plan 4.2 Four core of Marketing Strategy – Market Penetration, Market Development, Product Development, Diversification of Product	<b>15</b>

**Internship for Students if any: Not applicable**

**List of Recommended Books and Study Materials**

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Evaluation:

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8. Analysis of Case Studies

**Semester End Examination: Max. Marks 70 and Duration of Examination is 3 Hours**

***Instructions:***

1. *Question No. 1 and 6 are compulsory*
2. *Attempt any three questions from Question No. 2 to 5*

Q. 1: Fill in the Blanks	06 Marks
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Q. 5: Theory Question on Unit-4	18 Marks
Q. 6: Write Short Notes on all Units (Any 2 out of 4)	10 Marks

**Class: M.Com Part-II (Sem-III)**  
**Subject: Research Project (Major Related)**  
**Academic Year: 2024-2025**

Name of the Program M.Com			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	III		Research Project (Major Related)	4	4	100