



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

NATIONAL EDUCATION POLICY- 2020
STRUCTURE AND SYLLABUS
MASTER OF COMMERCE (M.Com)
w.e.f. 2023-2024

1. Format for CIE:

CIE will be of 30 marks for the particular course. Following Methodology be followed to conduct CIE. The subject teacher needs to adopt any two of the following methods for internal assessment:

- a) Written Examination
- b) Offline Quiz
- c) Power Point Presentations
- d) Projects
- e) Assignments/Tutorials
- f) Oral Examination
- g) Open Book Test
- h) Analysis of Case Study

2. Format for SEE (Theory Subjects):

SEE (Semester End Exam) Pattern for 70 Marks (4 Credits)

Instructions:

- 1) Q. 1 and Q. 6 are compulsory
- 2) Students can attempt any Three Questions from Q. No. 2 to Q. No. 5

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

3. Format for SEE (Theory Subjects):

SEE (Semester End Exam) Pattern for 35 Marks (2 Credits)

Instructions:

All Questions are Compulsory:

Q. 1) Fill in the Blanks	:	05 Marks
Q. 2) Descriptive Question from Unit 1	:	10 Marks
Q. 3) Descriptive Question from Unit 2	:	10 Marks
Q. 4) Short Notes on all Units (Any 2 out of 4)	:	10 Marks

Semester-II

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory (Compulsory)				
1.	FA551MJ	Financial Analysis & Control	4	Accountancy
2.	ST552MJ	Strategic Management	4	Bus. Administration
Advanced Accounting & Taxation				
Major Mandatory				
3.	BT553MJ	Business Tax Assessment & Planning	4	Accountancy
4.	IT554MJ	Indirect Tax (GST)	2	Accountancy
Major Elective				
5.	SA555MJ	Specialized Areas in Accounting	4	Accountancy
Commercial Laws & Practices				
Major Mandatory				
6.	DC556MJ	Laws Relating to Copyright & Design	4	Business Law
7.	LA557MJ	Law of Arbitration	2	Business Law
Major Elective				
8.	ES558MJ	E-Security & Cyber Laws	4	Business Law
Advanced Cost Accounting & Cost System				
Major Mandatory				
9.	CA559MJ	Application of Cost Accounting	4	Cost & Works Accounting
10.	VA560MJ	Variance Analysis & Interpretation	2	Cost & Works Accounting
Major Elective				
11.	CC561MJ	Cost Control & Cost System	4	Cost & Works Accounting
Co-Operation & Rural Development				
Major Mandatory				
12.	MC562MJ	Management of Co-Operative Movement	4	Business Practices
13.	RE563MJ	Rural Entrepreneurship & Micro Finance	2	Business Practices
Major Elective				
14.	IC564MJ	International Cooperative Movement	4	Business Practices
Business Practices & Environment				
Major Mandatory				
15.	BP565MJ	Modern Business Practices	4	Business Practices
16.	BL566MJ	Business Laws & Ethics	2	Business Practices

Major Elective				
17.	BA567MJ	Business Environment Analysis	4	Business Practices
Business Administration				
Major Mandatory				
18.	BV568MJ	Business Ethics & Professional Values	4	Bus. Administration
19.	CS569MJ	Corporate Social Responsibility	2	Bus. Administration
Major Elective				
20.	KM570MJ	Elements of Knowledge Management	4	Bus. Administration
Advanced Banking & Finance				
Major Mandatory				
21.	LP571MJ	Banking Law & Practices	4	Banking & Finance
22.	PS572MJ	Banking Product & Services	2	Banking & Finance
Major Elective				
23.	MP573MJ	Monetary Policy	4	Banking & Finance
Advanced Marketing				
Major Mandatory				
24.	CR574MJ	Public Relations and Corporate Communications	4	Marketing
25.	BR575MJ	Branding	2	Marketing
Major Elective				
26.	MS576MJ	Service Marketing	4	Marketing
On the Job Training / Field Project (Compulsory)				
27.	JT577MJT	On the Job Training OR	4	Concerned Specialization
	FP578MJT	Field Project	4	Concerned Specialization

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com (Sem-II)

Subject: Financial Analysis and Control

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	FA551MJ	Financial Analysis & Control	5	4	100

Course Objectives:

1. To enable the learners to understand the concept of financial statements and acquire the knowledge of financial analysis and control tools.
2. To enhance skills of learners to make appropriate application and uses of financial analysis and control.
3. To enable the students to learn the various techniques of financial analysis.
4. To impart the basics knowledge of capital budgeting.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Analysis and Interpretation of Financial Statements: 1.1 Meaning, Nature, Types of Financial Statements, and Limitations of Financial Statements 1.2 Analysis and Interpretation of Financial Statements 1.3 Types of Financial Analysis: A) On the basis of Material Used and B) On the basis of Modus Operandi, and Steps involved in Analysis in Financial Statements 1.4 Introduction of Financial Analysis Techniques: Comparative Financial Statements, Common-Size Financial Statements, Trend Percentages, Funds Flow Analysis, Cost-Volume-Profit Analysis, Ratio Analysis etc. 1.5 Comparative Financial Statements: Meaning, Uses, Limitations and Numerical Problems 1.6 Common Size Financial Statements: Meaning, Uses, Limitations and Numerical Problems	15
2	Funds Flow Analysis: 2.1 Meaning of Funds, Flow of Funds and Funds Flow Statement 2.2 Difference between Funds Flow Statement and Income Statement 2.3 Parties interested in Funds Flow Statement 2.4 Uses and Limitations of Funds Flow Statement 2.5 Preparation of Funds Flow Statement: 2.5.1 Sources of Funds and Applications of Funds 2.5.2 Techniques for Preparing a Funds Flow Statement: Schedule of Changes in Working Capital and Funds Flow Statement 2.5.3 Numerical Problems on Funds Flow Statement 2.6 Statement of Changes in Financial Position:	15

	2.6.1 Definition, Meaning, and Importance 2.6.2 Points for Preparation of Statement of Changes in Financial Position 2.6.3 Numerical Problems on Statement of Changes in Financial Position	
3	Cash Flow Analysis: 3.1 AS-3: Cash Flow Statement and Ind AS-7: Statement of Cash Flows 3.2 Meaning of Cash Flow Statement, and Uses and Limitations of Cash Flow Analysis 3.3 Difference between Cash Flow Analysis and Funds Flow Analysis 3.4 Preparation of Cash Flow Statement (Numerical Problems): 3.4.1 Direct Method 3.4.2 Indirect Method	15
4	Basics of Capital Budgeting: 4.1 Concept of Capital Budget and Capital Budgeting, and Cases of Capital Budgeting Decisions 4.2 Importance of Capital Budgeting and Rationale of Capital Expenditure 4.3 Capital Expenditure Budget: Meaning, Objectives, Control over Expenditure through Capital Expenditure Budget 4.4 Kinds of Capital Investment Proposals, and Factors affecting Capital Investment Decisions: a) The amount of Investment, b) Minimum Rate of Return on Investment, c) Return Expected from the Investment, d) Ranking of the Investment Proposals, and e) Risk and Uncertainty 4.5 Capital Budgeting Appraisal Methods: 4.5.1 Pay-Back Period Method 4.5.2 Discounted Cash Flow Method or Time Adjusted Technique: 4.5.2.1 The Net Present Value Method 4.5.2.2 Present Value Index Method 4.5.3 Accounting or Average Rate of Return Method 4.6 Numerical Problems on the Methods of Capital Budgeting Appraisal	15

Course Outcomes:

- 1) To understand the Financial Analysis Techniques, Funds Flow and Cash Flow Analysis, and AS & Ind AS.
- 2) To apply the Financial Analysis Techniques for analysis and interpretation.
- 3) To understand the concept budgeting and its Appraisal Methods.
- 4) To analyze the financial information for decision-makings.

Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials
<ol style="list-style-type: none"> 1. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi

4. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
5. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi
6. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
7. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
8. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
9. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
10. Accounting for Management, S. Ramanathan, Oxford University Press, 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. Students' Guide to Accounting Standards (CA/CMA Final), Dr. D. S. Rawat (FCA), Taxmaan Publication (P.) Ltd., New Delhi
14. 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
15. 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
16. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
17. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% & 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Studies 	Min. 12 Marks (40% of Passing)
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	Instructions: 1) <i>Question No. 1 and 7 are Compulsory.</i> 2) <i>Attempt any Three Questions from Question No. 2 to 6.</i> Q. 1: Fill in the Blanks = 6 Marks Q. 2: Numerical Problem 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: Theory Question on any One Unit = 18 Marks Q. 7: Short Notes on all Units (Any 2 out of 4)= 10 Marks	Min. 28 Marks (40% of Passing)

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Class: M.Com (Sem-II)
Subject: Strategic Management

Academic Year: 2023-2024

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.	II	ST552MJ	Strategic Management	5	4	100

Course Objectives:

1. To introduce the students to the emerging changes in the modern business environment
2. To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
3. To empower to students with necessary skill to become effective future managers and leaders
4. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

Course Outcomes:

1. Students will understand the concept and process of strategic management. Emergence of changes in modern business environment will be learnt by them.
2. Students will develop strategic analytical skills to design an effective strategic plan. They will gain technical and managerial skills in various areas of business administration.
3. Students will learn Development of Applicability skills for effective plan implementation. They will gain technical skills required for evaluation of alternatives and analytical skills for choice among alternatives
4. Students will have a strong foundation in understanding the formulation of sound functional Strategy in various areas of business. They will develop Analytical and Managerial Abilities for critical evaluation.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Introduction to Strategic Management: 1.1 Strategy - Concept and its Evolution 1.2 Strategic Management Characteristics, Dimensions and Approaches to Strategic Decision Making 1.3 Strategic Management Process Components of Strategic Management 1.4 Model – Policies, Role of Top Management Strategic Implications of Social and Ethical Issues	15
2	Strategy Formulation, Strategic Analysis and Strategic Planning: 2.1 Organizational Goals, Mission and Social Responsibility 2.2 Analysis of Business Environment 2.3 Internal analysis for Strategic Planning 2.4 Strategic Planning meaning, steps, alternatives, advantages and disadvantages 2.5 Designing an effective Strategic Plan	15

3	Strategic Choices and Strategy Implementation: 3.1 Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies 3.2 Evaluation of Strategic Alternatives for Developing Product Portfolio Models and Selection of Suitable Corporate Strategy Implementation Issues 3.3 Planning and Allocation of Resources Organizational Structures – Factors affecting the choice 3.4 Degree of Flexibility and Autonomy	15
4	Functional Strategy and Strategic Review: 4.1 Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability 4.2 Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring 4.3 Business Process Reengineering , Benchmarking , TQM and Six Sigma 4.4 Chankyaniti - A Case Study Approach	15

Teaching Methodology:	1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable	
Suggested Reference Books:	
1. Strategic Management : The Indian Context – By R. Srivivasan 2. Strategic Management – By Dinesh Madan 3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford 4. Strategic Management – By Fred R. David, Forest R. David 5. Strategic Management – By Dr. C. B. Gupta	

Class: M.Com (Sem-II)
Subject: Business Tax Assessment and Planning

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	BT553MJ	Business Tax Assessment and Planning	5	4	100

Course Objectives:

1. To understand the provisions of exemption pertaining to Agricultural Income and Set Off and Carry Forward of Losses.
2. To learn the tax treatment of Hindu Undivided Family.
3. To learn the tax treatment of Firm.
4. To understand the provisions of Return of Income, Assessment and Miscellaneous.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<p>Agricultural Income and Exemption of Agriculture Income, and Set-Off and Carry Forward of Losses:</p> <p>1.1 Agricultural Income and Exemption of Agriculture Income:</p> <p>1.1.1 Definition of Agricultural Income under Section 2(1A)</p> <p>1.1.2 Instances of Agricultural Income and Non-Agricultural Income</p> <p>1.1.3 Tax treatment of Income which is Partly Agricultural and Partly from Business under Rules-7, 7A, 7B and 8</p> <p>1.1.4 Partially Integrated Taxation of Non-Agricultural Income with Income derived from Agriculture</p> <p>1.1.5 Problem on Computation of Net Agricultural Income</p> <p>1.2 Set Off and Carry Forward of Losses:</p> <p>1.2.1 Inter-Source Adjustment</p> <p>1.2.2 Inter-Head Adjustment</p> <p>1.2.3 Carry Forward of Loss:</p> <p>1.2.3.1 Carry forward of loss under the head "Income from House Property"</p> <p>1.2.3.2 Carry forward of loss under the head "Profits and Gains of Business or Profession (Other than Speculation Business Loss) under Section 72</p> <p>1.2.3.3 Carry forward of loss under the head "Profits and Gains of Business or Profession (Speculation Business Loss) under Section 73</p> <p>1.2.3.4 Carry forward of loss under the head "Capital Gains" under Section 74</p> <p>1.2.3.5 Carry forward of loss from the activity of owning and maintaining race horses under Section 74A</p> <p>1.2.4 Problems on Set Off and Carry Forwarded of Losses</p>	15
2	<p>Tax Treatment of Hindu Undivided Families and Tax Deduction or Collection at Source:</p> <p>2.1 Tax Treatment of Hindu Undivided Families:</p>	15

	2.1.1 Meaning of HUF and Hindu Coparcenary 2.1.2 Schools of Hindu Law, and Jain and Sikh Families 2.1.3 Basic Conditions for Assessment as HUF and Partition of HUF 2.1.4 Rates of Tax and Computation of Taxable Income 2.1.5 Problems on Computation of HUF Income 2.2 Tax Deduction or Collection at Source: 2.2.1 Introduction and Meaning of TDS/TCS, Objectives and Benefits of TDS/TCS 2.2.2 Payment without tax deduction or with deduction at lower rate (Section 197 and 197A) 2.2.3 Processing of statement of tax deducted at source (Section 200A) 2.2.4 Time and Mode of Deposit of TDS/TCS 2.2.5 Quarterly TDS/TCS Statements Forms, and Due Date and Mode of submission of Quarterly Returns 2.2.6 Certificate of Tax Deduction/Collection at Source and Time Limit for Issue of TDS/TCS Certificate	
3	Tax Treatment of Firms: 3.1 Meaning of Partnership 3.2 Scheme of Taxation of Firms 3.3 Remuneration and Interest is deductible 3.4 Firm should fulfill conditions under section 184 3.5 Conditions for claiming deduction of Remuneration and Interest to Partners under section 40(b) 3.6 Carry Forward and Set Off of Loss in the case of change in the Constitution of Firm 3.7 Computation of Income and Income Tax of Firm	15
4	Return of Income, Assessment and Miscellaneous: 4.1 Return of Income and Types of Return: Voluntary Return, Return of Loss, Belated Return, Revised Return, Updated Return, Defective or Incomplete Return, Modified Return 4.2 Permanent Account Number (PAN) 4.3 Assessment: Self-Assessment, Summary Assessment, Scrutiny Assessment, Best Judgment Assessment, Reassessment, Income Escaping Assessment, Rectification of Mistakes, Time Limit for completion of Assessment Reassessment, and Refund of Excess Payments of Income Tax 4.4 Income Tax Authorities 4.5 Miscellaneous: Tonnage Tax, Securities Transaction Tax, Tax Clearance Certificate, Equalization Levy, Business Reorganization, Commodities Transaction Tax, Restriction on Cash Transactions	15

Course Outcomes:

After completion of the course, learners would be able to:

1. Compute the Agricultural Income and apply the provisions of Set Off and Carry Forward of Losses
2. Compute and determine the income of HUF
3. Compute and determine the income of Firm
4. Prepare the Return of Income and analyse the Assessment and Miscellaneous

Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures. 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools

4. Visits to various Professionals Units, Companies and Business Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not applicable

Recommended Books and Study Materials

1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi
2. Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxmann Publication (P) Ltd., New Delhi
3. Bare Act: Income Tax Act 1961
4. Direct Taxes Ready Reckoner by Dr. Vinod K. Singhania, Taxmann Publication (P) Ltd., New Delhi
5. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House
6. Study Materials of ICAI, ICSI, ICMA
7. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Offline MCQ Test • Open Book Test • Power Point Presentation • Case Study 	Min. 12 Marks (40% of Passing)
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	<p>Instructions:</p> <p>1) <i>Question No. 1 and 6 are Compulsory.</i></p> <p>2) <i>Attempt any Three Questions from Question No. 2 to 5.</i></p> <p>Q. 1: Fill in the Blanks = 06 Marks</p> <p>Q. 2: Numerical Problem on Unit-1 = 18 Marks</p> <p>Q. 3A: Numerical Problem on Unit-2 = 10 Marks</p> <p>Q. 3B: Theory Question on Unit-2 = 08 Marks</p> <p>Q. 4: Numerical Problem on Unit-3 = 18 Marks</p> <p>Q. 5: Theory Question on Unit-4 = 18 Marks</p> <p>Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p>	Min. 28 Marks (40% of Passing)
Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Class: M.Com (Sem-II)
Subject: Indirect Tax (GST)

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	IT554MJ	Indirect Tax (GST)	3	2	50

Course Objectives:

1. To understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To learn Definitions of Basic Concepts under GST, GST Council, Authorities under GST, Registration Procedure, and Levy of GST.
3. To study the Composition Scheme and Alternative Composition Scheme.
4. To learn the Returns, Assessment, and Audit under GST.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<p>Preliminary of GST:</p> <p>1.1 Constitutional Background of GST in India, Objectives of GST and Pre-GST Indirect Tax Structure in India (Union and States)</p> <p>1.2 Definitions: Aggregate Turnover, Assessment, Business, India, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Recipient of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Reverse Charge, Taxable Person, Taxable Territory, Supplier, Recipient, Commerce and e-Commerce Operator, Export of Goods, Export of Services, Import of Goods, Import of Services</p> <p>1.3 GST Council and its Function, and Authorities/Officers under GST</p> <p>1.4 Registration under GST:</p> <p>1.4.1 Significance of Registration</p> <p>1.4.2 Person liable for Registration: Compulsory Registration under section 22, Person not liable for Registration under section 23, and Compulsory Registration under section 24</p> <p>1.4.3 Procedure for Registration: Verification before Registration, Registration Application, Authentication of Application, Registration Certificate, Amendment of Registration, Cancellation or Suspension of Registration, Revocation of Cancellation of Registration, Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers, Method of Authentication, and Person liable to verify the Registration Application</p> <p>1.5 Levy of GST: Basis of Charge of GST, Levy of GST in the case of Inter-State Supply, Levy of GST in the case of Intra-State Supply, GST Rates notified for supply of various goods and services</p> <p>1.6 Simple Numerical Problems on ascertainment of GST Rates for Supply of different Goods and Services</p>	15

2	<p>Composition Scheme and Alternative Composition Scheme, Returns, Assessment, and Audit under GST:</p> <p>2.1 Composition Scheme and Alternative Composition Scheme:</p> <p>2.1.1 Composition Scheme: Threshold Limit for Small Taxpayers, Composition Levy, Conditions for Composition Scheme, Specified GST Rates under Composition Scheme, and Other Relevant Considerations for a Registered Person under Composition Scheme</p> <p>2.1.2 Alternative Composition Scheme: Alternative Composition Scheme for Small Service Providers, Salient Features of Alternative Composition Scheme, Special Features for GST Payments under Alternative Composition Scheme</p> <p>2.2 Returns: Basic Features of GST Returns Mechanism, Different GST Returns, Due Dates of GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger</p> <p>2.3 Assessment: Self-Assessment, Provisional Assessment, Scrutiny of Returns, Best Judgment Assessment for Non-Filers of Return, Assessment of Unregistered Person, Summary Assessment</p> <p>2.4 Audit: Audit by Registered Dealer or Statutory Audit under Section 35, Audit by Tax Authorities under Section 65, Special Audit under Section 66</p>	15
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Course Outcomes:

After completion of this course, students would be able to:

- 1) Understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
- 2) Understand and interpret various Basic Concepts under GST, Registration Procedure, and Levy of GST.
- 3) Remember the Role and Functions of GST Council, Authorities under GST.
- 4) Analyze the Composition Scheme and Alternative Composition Scheme.
- 5) Learn and Apply the Returns, Assessment, and Audit under GST

Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures. 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials
<ol style="list-style-type: none"> 1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Constitution of India 5. Study Materials of ICAI, ICSI, ICMA 6. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%		
Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (15 Marks)	<p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Offline MCQ Test • Open Book Test • Power Point Presentation • Case Study 	Min. 6 Marks (40% of Passing)
SEE / External Exam (35 Marks) (Total 2 Hours Duration)	<p style="text-align: center;">Question Paper Pattern</p> <p>Q. 1: Problems on ascertainment of GST Rates for supply of various goods OR services (Any 1 out of 2)= 05 Marks</p> <p>Q. 2: Theory Question on Unit-1 = 10 Marks</p> <p style="text-align: center;">OR</p> <p>Q. 2: Theory Question on Unit-1 = 10 Marks</p> <p>Q. 3: Theory Question on Unit-2 = 10 Marks</p> <p style="text-align: center;">OR</p> <p>Q. 3: Theory Question on Unit-2 = 10 Marks</p> <p>Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p>	Min. 14 Marks (40% of Passing)
Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)		

Class: M.Com (Sem-II)
Subject: Specialized Areas in Accounting

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Accounting & 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.	II	SA555MJ	Specialized Areas in Accounting	5	4	100

Course Objectives:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To learn accounting treatment of various terms.
3. To prepare Financial Statements of Insurance Business and Hotel Business.
4. To study of recent development in accounting.

Unit No.	Title and Contents	No. of Lectures in Clock Hour
1	<p>Insurance Companies Accounts:</p> <p>1.1 Introduction and General Information of Insurance, and Insurance Business in India: Life Insurance and General Insurance</p> <p>1.2 Appointment of Ombudsmen</p> <p>1.3 Insurance Regulatory and Development Authority (IRDA): Composition of IRDA, Duties, Powers and Functions of IRDA, and Legal Framework</p> <p>1.4 Financial Statements of Insurance Business: Application of AS and Ind AS, Disclosure Forming Part of Financial Statements, General Instructions for Preparation of Financial Statements, and Management Report</p> <p>1.5 Important Terms connected with Insurance Business</p> <p>1.6 Format of Financial Statements:</p> <p>1.6.1 Life Insurance Business: Form A-RA: Revenue Account, Form A-PL: Profit and Loss Account, Form A-BS: Balance Sheet, and Schedules: 1 to 15</p> <p>1.6.2 General Insurance Business: Form B-RA: Revenue Account, Form B-PL: Profit and Loss Account, Form B-BS: Balance Sheet, and Schedules: 1 to 15</p> <p>1.6.3 Numerical Problems on Preparation of Financial Statements of Life Insurance and General Insurance Businesses</p>	15
2	<p>Hotel Companies Accounts:</p> <p>2.1 Introduction and Nature of Hotel Business</p> <p>2.2 Hotel Organization: Revenue Earning Departments and Non-Revenue Earning Departments</p> <p>2.3 Heads of Revenue and Expenditure of Hotel Business</p> <p>2.4 Classification of Guests: On the basis of residence and On the basis of settlement of dues</p> <p>2.5 System of Book-Keeping: Cash Book, Purchase Day Book, Sales Day Book and Visitors or Guests Ledger</p> <p>2.6 Internal Control System in a Hotel</p> <p>2.7 Night Audit: Restaurant Audit, Front Office Audit and Reports</p>	15

	2.8 Important Terms connected with the Hotel Business and Numerical Problems on Important Terms 2.9 Practical Problems on Final Accounts	
3.	Contract Accounts: 3.1 Introduction of Contract Accounting 3.2 AS-7: Construction Contracts and Ind AS-11: Construction Contracts 3.3 Specific Aspects of Contract Accounting and their Treatment: Materials, Labour, Plant, Overheads, Cost-Plus Contracts, Extra or Additional Work, Sub-Contracts, Escalation Clause, Payment, Work Certified, Work Uncertified, Materials and Stores at Site, Work-In-Progress, and Profit on Incomplete Contracts 3.4 Numerical Problems on Contract Costing	15
4	Recent Developments in Accounting (Only Theory): 4.1 Value Added Statement: Concept, Treatment of Certain Items, Advantages and Limitations 4.2 Economic Value Added: Concept and Utility of Economic Value Added 4.3 Environmental / Green Accounting: Meaning, Significance and Limitations of Environmental Accounting, Areas of Environmental Accounting: a) National Level Environmental Accounting and b) Corporate Environmental Accounting, and Corporate Environmental Reporting in India 4.4 Brand Accounting: Meaning, Functions of Brand, Methods of Brand Valuation: Cost Method, b) Market Value Method and c) Income Earning Method, Development of Brand Accounting Concept, Accounting Treatment: AS-26: Intangible Assets and Ind AS-38: Intangible Assets 4.5 Lean Accounting: Introduction, Limitation of Traditional Accounting, Meaning and Objectives, Lean Accounting Steps. Lean Accounting Principles, Practices and Tools	15

Course Outcomes:

After completion of the course, learners would be able:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To apply accounting treatment for analyzing the financial information.
3. To analyse the effects of accounting treatments.
4. To prepare financial statements of Insurance and Hotel Business.
5. To know the recent developments in accounting.

Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials
<ol style="list-style-type: none"> 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 Publication (P.) Ltd., New Delhi
5. 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
6. 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
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
9. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
10. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
11. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
12. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
13. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
14. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
15. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
16. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
17. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1) Internal Assessment: 30% and 2) External Assessment: 70%

Scheme of Examination	Exam Format	Minimum Passing Marks
Continuous Internal Evaluation (CIE) (30 Marks)	The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Study 	Min. 12 Marks (40% of Passing)
SEE / External Exam (70 Marks) (Total 3 Hours Duration)	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 = 6 Marks Q. 2: Numerical Problem 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: Theory Question on Unit-4 = 18 Marks Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks	Min. 28 Marks (40% of Passing)

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Class: M.Com (Sem-II)
Subject: Law Relating to Copyright and Design

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			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.	II	DC556MJ	Law Relating to Copyright and Design	5	4	100

Course Objectives:

1. To equip the students with the Concepts of Copyrights, Geographical indications, Plant Varieties and Designs.
2. To acquaint Students with legal provisions relating to these IPRs.
3. To sensitise the students to opt for suitable careers in management and regulation of these IPRs.
4. To make the students acquainted with the regulatory regime in the field of Copyrights, Geographical indications, Plant Varieties and Designs.
5. To study relevant judicial decisions relating to these IPRs.

Course Outcomes:

1. To equip and train the students to accept the challenges of existing business environment.
2. To develop independent logical thinking and facilitate students to enhance their personality.
3. To equip the students for seeking suitable careers in management and entrepreneurship in the field of IPRs.
4. To study methods of data collection and its interpretations.
5. To develop among students Communication and critical thinking skills.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<p>The Copyright Act, 1957: Concept and Evolution, Scope and Characteristics of Copyright – Object of Copyright – Works in which Copyright Subsists – Qualification for Copyright Subsistence – Author and Ownership of Copyright- Rights of the Copyright Owner – International Copyright (Ss – 40-43). Term of Copyright (Sections 22 to 29, 37(2), 38(2) – Assignment/ License of Copyright (Sections 18 to 21, 30 To 32) – Registration of Copyright (Sections 44 to 50-A along with rule 16 of chapter VI of Copyright Rules, 1958). Infringement of Copyright - acts which constitute Infringement, acts not Constituting Infringement etc. (Sections 51 to 53 A) – Offences and Penalties, Copyright Societies: Functions and Rights Important Judicial Decisions to be studied: 1) The Chancellor, Masters & Scholars of the University of Oxford & Ors. v. Rameshwari Photocopy Services & Ors. [DU Photocopying Case] CS (OS)-- 2439/2012. Delhi High Court 2) Twentieth Century Fox Film Corp v. MCA Inc. and Ors [715 F.2d 1327 (9th Cir.</p>	15

	1983)] 3) R. G. Anandv. Deluxe Films [AIR (1978) SC 1613] 4) Apple Computer, Inc. v. Microsoft Corporation & Hewlett-Packard Co. [35 F.3d 1435 (9th Cir.1994)]	
2	The Designs Act, 2000 Industrial Designs: Introduction, Meaning and Scope – Registerability of a Design, who can file an Application for Registration of a Design (Sections 3 to 10) – Copyright in Registered Designs (Sections 11 to 20) – Infringement (Piracy) of Copyright in Design (Sec. 22) – Defenses which may be set up by the Defendant. Important Judicial Decisions to be studied: 1) Micolube India Limited v. Rakesh Kumar 2013 1AD (Delhi) 542; MIPR 2012 (2) 200 2) Reckitt Benckiser India Ltd. v. Wyeth Ltd. AIR 2013 Delhi 101;2013 (54) PTC 90 (Del) (FB) 3) Gopal Glass Works Limited v. Assistant Controller of Patents & Designs & Ors. 2006 (3) CHN 188 4) Atul Narsibhai Patel v. The Assistant Controller of Patents And Designs And Others, Calcutta High Court AID No. 3 of 2013 Decided on 17.01. 2017	15
3	The Geographical Indications of Goods (Registration and Protection), Act, 1999: Geographical Indications: Introduction, Meaning and Content – Legislative framework: The Geographical Indications of Goods (Registration & Protection) Act, 1999 and the Geographical Indications of Goods (Registration & Protection) Rules, 2002. Procedure for Registrations – Duration, Renewal, Restoration (Section 11 to 18) – Rights Conferred by Registration – Infringement and its Remedies (Section 20-24) – Penalties for Infringement (Section 37 to 54) – Authorities: Registrar, Appellate Board – Certificate of Validity – Powers of Central Government.	15
4	Protection of Plant Varieties and Farmers Rights Act-2001: Introduction, Objective and Scope of the PPVFR Act, 2001 - Definitions [Plant, Propagating Material, Seed, Germ Plasma, Plant Variety, New Plant Variety, Farmer Etc.] Procedure of Registration, Who may apply? - What can be registered? – What Cannot be Registered - Acceptances and Opposition of Application – Rights and Privileges of Breeders and Researchers – Compulsory License – Period of Validity of Registration – Surrender and Revocation of Certificate – Infringement of Rights and its Remedies - Offences and Penalties – Authorities for Administration	15

Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not applicable
Recommended Books and Study Materials

References

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Intellectual Property Law	P. Narayan	Eastern Law House	New Delhi
2	Text book on Intellectual Property Rights.	N.K. Acharya	Asia Law House,	Hyderabad
3	Law Relating to Intellectual Property	Dr. B.L. Waderha	Universal Law Publishing Co	
4	Intellectual Property Rights, (2011)	Dr. Sreenivasulu N. S.,	Regal Publications,	New Delhi
5	Intellectual Property Law in India (2006)	Justice P. S. Narayana	Goigia Law Agency,	Hyderabad.
6	Universal's "Intellectual Property Laws" (Bare Acts)		Universal Law Publishing Co. Pvt. Ltd.	
7	Law of Intellectual Property	Dr. S. R. Mynei	Asia Law House,	Hyderabad (2011).
8	Intellectual Property Rights – Heritage, Science & Society Under International Treaties	A. Subbian	Deep & Deep Publications Pvt. Ltd.,	New Delhi

Class: M.Com (Sem-II)
Subject: Law of Arbitration in India
(The Arbitration and Conciliation Act, 1996)

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			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.	II	LA557MJ	Law of Arbitration in India (The Arbitration and Conciliation Act, 1996)	3	2	50

Course Objectives:

1. To Make Students understand the concept of Law of Arbitration in India.
2. To impart the knowledge of the Arbitration and Conciliation Act, 1996.
3. To make students understand the applicability of the Arbitration and Conciliation Act, 1996.
4. To teach the utility/ Practical use of the Arbitration and Conciliation Act, 1996.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of the Arbitration and Conciliation Act, 1996.
2. Students will be able to acquire knowledge of the Arbitration and Conciliation Act, 1996.
3. Students will develop their ability to Law of Arbitration in India.
4. Students will be able to understand the Arbitration and Conciliation Act, 1996.
5. Students will develop an insight about the Arbitration and Conciliation Act, 1996.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	Arbitration and Arbitral Proceedings: 1. Arbitration: Meaning, significance, features and Scope 2. Arbitration Agreement (sections 7 to 9) 3. Composition and Jurisdiction of Arbitral Tribunals (sections 10 to 17) 4. Conduct of Arbitral Proceedings, Making of Arbitration award and termination of Proceedings (sections 18 to 33)	15
2.	Arbitral Awards and their enforcement: 1. Recourse against Arbitral award (sec.34) 2. Finality and enforcement of Arbitral Awards and Appeals. (Sections 35 to 37) 3. Arbitration Council of India (Sections 43A to 43M) 4. Enforcement of Certain Foreign Awards. (sections 44 to 60)	15

Teaching Methodology:

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not applicable

Recommended Books and Study Materials

References:

- 1) Arun kumar Jain, "International Business - Competing in the Global Market", Place-Charles Hill, Tata McGraw Hill, New Delhi.
- 2) M.L.Jhingan, "International Economics", Vrinda Publications, Delhi.
- 3) Malcolm N. Shaw, "International Law", Cambridge University Press, New Delhi, (2007).
- 4) V. K. Bhalla, S. Shiva Ramu, "International Business, Environment and Management", Anmol Publication Pvt. Ltd., New Delhi. (2010).
- 5) Dr. Ram Singh, "International trade operations", Excel Books, New Delhi, (2009).
- 6) Francis Cherunilam, "International Trade and Export Management", Himalaya Publishing House, Mumbai, (2000).
- 7) Dr. S. P. Gupta, "International Law and Human Rights", Allahabad Law Agency, Haryana, (2009).
- 8) Dr. S. R. Myneni, "International Trade Law", Allahabad Law Agency, Haryana (2008).
- 9) Indira Carr, "International Trade Law", Routledge, Abingdon, Oxon, (2014).
- 10) Macmillan, "International Banking Legal & Regulatory Aspects", Macmillan India Ltd., Daryaganj, New Delhi, (2007).
- 11) Judith Evans, "Law of International Trade", Old Baile Press, London, (2001)
- 12) Rajendra P. Maheshwari, "International Business", International Book House Pvt. Ltd., New Delhi, (2011).
- 13) Dr. S. K. Kapoor, "International Law and Human Rights", Central Law Agency, Allhabad, (2004).
- 14) K. C. Johsi, "International Law & Human Rights", Eastern Book Company, Lucknow, (2006).
- 15) Study Material, Professional Programme on International Business-Laws and Practices (Module-3)- Website:www.icsi.edu

Class: M.Com (Sem-II)
Subject: E-Security and Cyber Laws

Academic Year: 2023-2024

Name of the Program M. Com. in Commercial Law and Practices			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	II	ES558MJ	E-Security and Cyber Laws	5	4	100

Course Objectives:

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

Course Outcomes:

1. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development.
3. To equip the students to opt for suitable careers in management and entrepreneurship.
4. To acquaint the students with methods of data collection and their interpretations.
5. To develop among students Communication, Study and Analytical skills.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	Introduction to Computer Crimes: Computer Crimes. Types of Computer crimes, Specific Threats, Attacks on Computer Systems, Major types of Security Problems / Common threats, Computer Frauds and abuse techniques. Characteristics and types of computer frauds. Preventing Computer Frauds and Ethical Considerations. System Vulnerability and abuse – Internet Vulnerability. Protecting Information systems from potential threats. E-Commerce security issues. Risk involved in E-Commerce. Protecting E-Commerce System.	15
2.	E-Security: Introduction to E-Security and Security Requirements. Types of Intruders, attacking methods, Hackers and Crackers. Computer Viruses, Spam, Denial of services. Security Policy, Secure E-Transactions. Types of Information Systems Controls- General Controls – Physical Controls, Access Controls, Biometric Controls, data Security Controls and Application Controls. Security Tools and Methods- Password, Authentication, Access Control, Encryption, Firewall, Antivirus Software, Digital Identity and digital Signature, Digital Signature Certificate. Secure Socket Layer and Secure Electronic Transaction	15

	Protocols.	
3.	Cyber Laws (Information Technology Act, 2000) Part-I: Introduction to Cyber Laws—Meaning & scope of Cyber Laws, online contracts, Requirements & legal aspects of e-contracts (offer and acceptance in e-form), Cyber Laws & legal issues (cyber jurisprudence, & sovereignty, net neutrality, freedom of speech in cyber space, governance) Information Technology Act – 2000 Part-I Digital Signature-definition ,meaning, functions, procedure, E- Governance (Ss. 4 to 9), E- Records (Ss 11 to 16), Controller of Certifying Authority (powers, functions u/s 17 to 20), Digital Signature Certificates, License to issue Digital Signature Certificates, (suspension, revocation etc.--Ss.21 to 26), Duties of Certifying Authority (Ss.30 to 34), Provisions relating to Digital Signature Certificates (Ss. 35 to 39), Duties of subscriber.	15
4.	Cyber Laws (Information Technology Act, 2000) Part-II Penalties for Cyber wrongs and Adjudication (Ss. 43 to 47), Cyber Regulation Appellate Tribunal (Procedure and Powers (Ss.48 to 51, 57 to 64) Cyber Crimes/Offences & punishment (u/s 65 to 79), Offences by Companies (S.85) Amendments effected in IPC 1860, Indian Evidence Act, 1872, Bankers Books Evidence Act, 1891, Reserve Bank of India Act, 1934 pursuant to Ss. 91 to 94 of ITA, 2000.	15

Teaching Methodology	
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems 	
Internship for Students if any: Not applicable	
Recommended Books and Study Materials	

Sr. No.	Title of the Book	Author/s	Publication
1	E-COMMERCE and ITS APPLICATIONS	Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla.	S. Chand & Company
2	Management Information and Control Systems	Dr. Sushila Madan	TAXMANN'S
3	Electronic Commerce from Vision to Fulfillment	Elias M. Awad	Pearson Education
4	Text book on Intellectual property rights	N.K. Acharya	Asia Law House
5	Law of Information Technology (Cyber Law)	D. P. Mittal	TAXMANN'S
6	Guide to Cyber Laws	Rohnay D. Ryder	Wadhwa,

7	Cyber Laws	Justice Yatindra Singh	Universal Law Publishing Co
8	Law of Information Technology	D.P. Mittal	
9	Cyber Laws	Krishnakumar	
10	Encyclopedia of Cyber Laws	Sujeet Kumar	
11	Handbook of Cyber Laws	Vakul Sharma	

Class: M.Com (Sem-II)
Subject: Application of Cost Accounting

Academic Year: 2023-2024

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	II	CA559MJ	Application of Cost Accounting	5	4	100

Course Objectives:

1. To make students understand the applicability of different cost accounting methods of cost analysis and cost allocation.
2. To make students understand various techniques for measuring and analysing costs in service organization.
3. To provide students with a comprehensive understanding of the concept, methodologies and applications of product life cycle in business setting.
4. To equip students with the knowledge and skills necessary to utilise Activity Based Costing to enhance business performance.

Course Outcomes:

1. Students will get acquainted with the knowledge necessary to select and apply appropriate costing methods in different business scenarios to facilitate effective cost management and decision making.
2. Students will be able to understand service costing principles and their application in service-oriented business.
3. Students will be equipped with the knowledge to effectively manage costs throughout the entire life cycle of a product from its inception to its discontinuation.
4. Students will develop an insight about how Activity Based Costing differs from Traditional Costing.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Methods of Costing: 1. Introduction to Methods of costing 2. Job Costing: Meaning, Features, Advantages & Limitations 3. Contract Costing: Meaning, Features, Work Certified, Uncertified, Escalation Clause, Cost Plus Contract, Work-in-Progress, Profit on Incomplete Contract 4. Process Costing: Meaning and features, Preparation of Process Accounts, Joint Product and By-Products	15
2	Cost Accounting in Service Sector: 1. Meaning, Features and Applications 2. Cost unit -Simple and Composite 3. Classification of Cost-Standing Charges, Maintenance Charges, Running Charges	15

	4. Cost Statement for Health Care (Hospital) and Hotel Services: Objectives, Collection and Analysis of Cost, Ascertainment of Cost per unit 5. Infrastructure Costing: Objectives, Collection and Analysis of Cost, Ascertainment of Cost per unit	
3	Product Life Cycle Costing: 1. Product Life Cycle-Introduction 2. Phases and Characteristics of Product Life Cycle 3. Value Chain Analysis-Introduction, Meaning and Definition 4. Advantages & Limitations of Value Chain Analysis 5. Value Chain Analysis Vs. Conventional Management Accounting	15
4	Activity Based Costing: 1. Tradition Cost System Vs Activity Based Costing 2. Emergence of Activity Based Costing 3. Designing ABC System 4. Cost Pools and Cost Drivers 5. ABC is Service Organizations Problems on ABC	15

Areas of Practical Problems:

1. Methods of Costing: Job Costing, Contract Costing and Process Costing
2. Cost Accounting in Service Sector: Cost Sheet for Hotel and Health Care (Hospital) Service
3. Activity Based Costing

Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures 3. Industrial Visits / Study Tours 4. Group Discussion / Debates 5. Assignments / Tutorials 6. Power Point Presentation 7. Case Studies 8. Online Resources and Interactive Learning 9. Group Projects
Internship for Students if any: Not Applicable
Suggested Reference Books
<ol style="list-style-type: none"> 1. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi. 2. Advanced Cost Accounting and Cost Systems Ravi M Kishor: Taxmann New Delhi. 3. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi. 4. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi. 5. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi. 6. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher– Prentice Hall Delhi. 7. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 8. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 9. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 10. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 11. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi

12. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
13. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
14. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
15. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
16. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
17. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
18. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
19. Study Materials of ICAI, ICSI, ICMA
20. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
21. Websites: ICAI, ICMA & ICSI

Class: M.Com (Sem-II)
Subject: Variance Analysis and Interpretation

Academic Year: 2023-2024

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	II	VA560MJ	Variance Analysis and Interpretation	3	2	50

Course Objectives:

1. To acquaint the learner to understand basic concepts in Variance
2. To impart knowledge among students about calculation of various variances.
3. To know reporting of variance to management.

Course Outcomes:

1. Students will be able to calculate various variances in an industry.
2. Students will be able to identify causes of variances
3. Course will highlight on practical applicability of variance analysis in industry.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	Introduction to Variance Analysis 1.1 Meaning of Variance 1.2 Material and Labour variance 1.3 Advance issues in Variance: 1.4 Overhead Variance: Variable Overheads and Fixed Overhead Variance 1.5 Overhead Variance: Controllable and Uncontrollable by Management 1.6 Interpretation of Variances: Causes Variance, Reasons of Cost Variances, Interdependence between Variances 1.7 Sales Variance (Sales variance based on turnover) 1.8 Profit Variance (Sales variance based on margin)	15
2.	Other aspects of Variance Analysis: 2.1 Disposition of Variance 2.2 Managerial Uses of Variance 2.3 Analysis of Variance by causes 2.4 Investigation of Variance 2.5 Techniques of Investigation of Variance: Trends Analysis, Statistical Control Chart, Game Theory 2.6 Reporting to management 2.7 Control Ratios 2.8 Case Study	15

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Industry Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Companies and Business Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not Applicable

Suggested Reference Books:

1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers
2. Cost Accounting Jawahar Lal, Seema Srivastava
3. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi.
4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi.
5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi.
6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi.
7. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi.
8. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi.
9. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi
10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi
11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi
12. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi
13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi
14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi
15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd.
16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd.
17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
21. Study Materials of ICAI, ICSI, ICMA
22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
23. Websites: ICAI, ICMA & ICSI

Class: M.Com (Sem-II)
Subject: Cost Control and Cost System

Academic Year: 2023-2024

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	II	CC561MJ	Cost Control and Cost System	5	4	100

Course Objectives:

1. To understand the concepts and importance of cost control and cost reduction.
2. To identify cost control and cost reduction strategies to improve organizational profitability.
3. To explain the concepts and principles of marginal costing, CVP analysis and differential costing.
4. To apply the principles and importance of costing-system design and installation.

Course Outcomes:

1. Students will be able to apply various cost control techniques to manage costs effectively.
2. Students will evaluate the implications of cost control and cost reduction decisions on overall business performance.
3. Students will be able to apply marginal costing techniques to determine the impact of cost and volume changes on profitability.
4. Students will learn how to develop costing systems that provide accurate and relevant cost information for decision -making and performance evaluation

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1.	Cost Control: 1.1. Concept of Cost Control 1.2. Features of Cost Control 1.3. Importance of Cost Control 1.4. Cost Control Challenges 1.5. Cost Control Techniques 1.6. Control Waste, Scrap, Spoilage and Defect 1.7. Cost Control through effective Inventory Management. 1.8. Essentials for Success of Cost control	15
2.	Cost Reduction and Productivity: 2.1 Cost Reduction: Meaning, Pre Requisites, Areas, Features 2.2 Advantages and Disadvantages of Cost Reduction 2.3 Productivity: Meaning 2.4 Techniques of Cost Reduction with specific reference to: 2.4.1 Value Analysis, Value Added and Value Engineering 2.4.2 Business Process Reengineering 2.4.3 Cost Efficiency Analysis	15

	2.4.4 Quality Circle (Features, Advantages, Quality Circle Organization, Quality Circle Process and Techniques) 2.5 Difference Between Cost Control and Cost Reduction.	
3.	Marginal Costing, Cost–Volume–Profit Analysis and Differential Costing: 3.1 Marginal Costing: Meaning, Concept of Variability of Cost, Contribution, P/V Ratio, Break Even Analysis, Margin of Safety, 3.2 Cost-Volume-Profit-Analysis 3.3 Differential Costing, Differential Costs, Differential Cost Analysis, Features of Differential Costing, Practical Application.	15
4.	Costing System Design & Installation: 4.1 Introduction to costing system, design and installation 4.2 Factors to be considered in costing system design and implementation 4.3 Importance of costing systems in organisations 4.4 Role of costing systems in decision making and performance evaluation 4.5 Impact of technological developments on designing costing system and installation.	15

Teaching Methodology	
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems 	
Internship for Students if any: Not Applicable	
Suggested Reference Books:	
<ol style="list-style-type: none"> 1. Cost and Management Accounting, M. E. Tukaram Rao, New Age international (P) Ltd. Publishers 2. Cost Accounting Jawahar Lal, Seema Srivastava 3. Cost Accounting Principles & Practices Jawahar Lal & Seema Shrivastawa, Tata Mcgraw Hill New Delhi. 4. Advanced Cost Accounting and Cost Systems Ravi M. Kishor: Taxmann New Delhi. 5. Cost Accounting Theory and Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi. 6. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi. 7. Cost Accounting Principles & Practices Dr. M. N. Arora Vikas Publishing House, New Delhi. 8. Principles & concepts of Cost Management System- Asish K. Bhattacharyya, Publisher Prentice Hall Delhi. 9. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 10. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 11. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 12. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 13. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 14. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 15. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 16. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd. 	

17. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi
18. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi
19. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi.
20. Cost and Management Accounting, Inamdar S. M., Everest Publishing House.
21. Study Materials of ICAI, ICSI, ICMA
22. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
23. Websites: ICAI, ICMA & ICSI

Class: M.Com (Sem-II)
Subject: Management of Co-Operative Movement

Academic Year: 2023-2024

Name of the Program M. Com. in Co-operation 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	II	MC562MJ	Management of Co-Operative Movement	5	4	100

Course Objectives:

1. To make students understand the term co-operative Management.
2. To understand Importance and Failure of Co-operative Management
3. To impart the knowledge of Organizational Structure and Role of Co-Operatives Organization.
4. To make students understand Audit process and Taxation of Co-operative Organization
5. To understand the History, Evolution, Challenges and Types of Co-operatives in Maharashtra
6. To teach the utility / Practical use of Role and Management of Co-operative Sugar Factory, Dairy Co-operatives, Co-operative Housing Society, Agricultural and Non-agricultural Credit Co-op. Societies, Urban Co-operative Credit Societies.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of Co-operative Management.
2. Students will be able to acquire knowledge of Structure of Co-operative organization.
3. Students will develop their ability to development of Co-operative Movement.
4. Students will be able to understand the Co-operatives Movement in Maharashtra.
5. Students will develop an insight about Co-operatives Movement.

Unit No.	Unit Title and Contents No. of Lectures in Clock Hour	
1	Introduction Co-Operative Management: 1.1 Meaning of co-operative 1.2 Definition of co-operative 1.3 Principles of co-operative management 1.4 Function of co-operative management 1.5 Importance of Co-operative Management 1.6 Problems of Co-operatives in Maharashtra And Their Remedial 1.7 Professionalization of Co-operative Management 1.8 Integration of Co-operation and Management 1.9 Failure of the Co-operative Movement	15

2	Structure of Co-Operative Organization: 2.1 Organizational Structure of Co-Operatives 2.2 Organization Chart for Large Scale Co-Operative business 2.3 Types of Co-Operatives in India 2.4 Role of Communication in Co-Operative Organization 2.5 Style of Leadership in Co-Operative Organization 2.6 Federal Structure of Co-Operative Organization 2.6 Audit and Taxation of Co-Operative Organization	15
3	Co-Operative Movement: 3.1 History of the co-operative movement 3.2 Evolution of Co-operative Movement 3.3 Role of Co-operative movement in the Maharashtra 3.4 Challenges of Co-operative Movement in Maharashtra 3.5 Types of Co-operatives in Maharashtra	15
4	Special Study of Co-Operatives In Maharashtra: 1. Co-Operative Sugar Factory: Introduction, Growth role of Co-operative Sugar Factory in Rural Development, Function of Co-operative sugar factory 2. Dairy Co-Operatives: Introduction, Progress of Dairy Co-operatives, Problems of Dairy Co-operatives 3. Co-Operative Housing Society: Introduction, benefits of housing Co-operative societies, aim of Co-operative society, Management of Co-operative Housing Society 4. Urban Co-Operative Credit Societies: Introduction, Objectives of credit Co-operative society, Features of Co-operative credit society, Functions of Urban Co-operative credit society	15

Teaching Methodology	
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems	
Internship for Students if any: Not Applicable	
Recommended Books and Journals	
1. New Dimensions of Co-operative Management G. S. Kamat Himalaya Publication New Delhi 2. Cases in Co-operative Management G. S. Kamat Himalaya Publication New Delhi 3. Co-operative Organisation and Management K. K. Taimani 4. Co-operative Management and Administration I L O 5. Journal of Commerce and Management Thought (JCMT) 6. Journal Co-operative Organization and Management 7. The International Journal of Co-operative Studies	

Class: M.Com (Sem-II)
Subject: Rural Entrepreneurship and Micro Finance

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & 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	II	RE563MJ	Rural Entrepreneurship and Micro Finance	5	4	100

Course Objectives:

1. To understand the concepts and terms of Rural Entrepreneurship and Micro Finance.
2. To know the terms Entrepreneurship, Entrepreneur, Rural Entrepreneur, Urban Entrepreneur,
3. To understand Indian Rural Financial System.
4. To understand the kinds of Micro Finance

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge to understand the deeper and broader understanding of rural entrepreneurship.
2. Students will be able to acquire knowledge of starting and financing of micro and rural enterprise.
3. Students should be able to identify potential enterprise opportunities in the rural areas and exploit entrepreneurial benefits of a rural environment.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Rural Entrepreneurship: 1.1. Meaning of Rural Entrepreneurship 1.2. Definition of Rural Entrepreneurship 1.3. Rural Artisans 1.4. Institutional Support to Rural Entrepreneurship- NABARD 1.5. Institutional Support to Rural set up 1.6. Rural Technology 1.7. Challenges & Problems of Rural Entrepreneurship	15

2	<p>Overview of Microfinance:</p> <p>2.1 Indian rural financial system</p> <p>2.2 Introduction to microfinance, concepts, products - savings, credit, insurance, pension, equity, leasing, hire purchase service.</p> <p>2.3 Micro finance in kind, Micro-remittances. Micro-securitization, franchising etc.</p> <p>2.4 Micro finance models -Generic models viz., SHG, Grameen and Co-operative, NABARD model.</p> <p>2.5 Catalyst Role of NGOs: Educating and formation of SHGs,</p> <p>2.6 Linkages with Banks & Markets,</p> <p>2.7 Liasoning with Government Dept.</p> <p>2.8 Capacity building of SHGs members about value additions, record keeping etc.</p>	15
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Teaching Methodology	
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems 	
Internship for Students if any: Not Applicable	
Recommended Books and Journals	
<ol style="list-style-type: none"> 1. S. Teki and R.K. Mishra, “Microfinance & Financial Inclusion”, Academic foundation, New Delhi, 2012. G. R. Madan, Cooperative movement in India, Mittal Publications, Delhi. 2. Dr. C. K. Prahalad, “The Market at the Bottom of the Pyramid, 2006”, The Fortune at the Bottom of the Pyramid, Wharton School Publishing 3. S. M. Feroze, Microfinance in India: A Performance Evaluation – New Century Publications, New Delhi 4. Microfinance India, Sage India 5. Ahmad Rais, Microfinance in India, Mittal Publications 	

Class: M.Com (Sem-II)
Subject: International Co-Operative Movement

Academic Year: 2023-2024

Name of the Program M. Com. in Co-operation 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	II	IC564MJ	International Co-Operative Movement	5	4	100

Course Objectives:

1. To overview and study the evolution and development of co-operative movement in the world.
2. To enable the students to learn about the evolution and development of the co-operative movement globally.
3. To create awareness among the students about co-operative movement at international and national levels.
4. To understand the organizational structure of co-operative business.
5. To understand the working and functions of various cooperative agencies at the international level.
6. To study the role of leaders in co-operative movement.
7. To study the role of co-operative movement at global and national level.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of the origin of co-operative movement globally and nationally.
2. Students will be able to acquire the knowledge of International Co-operative Alliance, Its role and leading specialized organization.
3. Students will develop their ability to identify the role of international organization in developing co-operative movement at global and national levels.
4. Students will be able to understand the working of national level agencies and functions striving for the welfare and the development of co-operative movement.
5. Students will be able to understand role of leaders in co-operative movement at regional, national and international level.
6. Students will develop an insight about role of co-operative movement in the development of global and Indian economy.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Introduction And Origin Of The International Co-Operative Movement: 1.1 Introduction of Co-operative Movement 1.2 Origin of Co-operative Movement in the World. 1.3 Co-operative Movement: Great Britain (Consumer), USA (Marketing), Germany (Agricultural Credit), Denmark/ Danish (Dairy), Japan (Multi-Purpose Societies), Union of Soviet Socialist Republics (USSR) (Collective Farms), China (Induscos), Russia (Consumer) and India (Consumer).	15

	1.4 Growth of Co-operative Movement at the International Level Inter Co-operative Relations.	
2	<p>Co-Operative Movement in the World:</p> <p>2.1 International Co-operative Alliance (ICA):</p> <ul style="list-style-type: none"> • Objectives of International Co-operative Alliance • Principles of International Co-operative Alliance • Membership of International Co-operative Alliance • Role of International Co-operative Alliance • Functions of International Co-operative Alliance <p>2.2 Leading Specialized Organization of ICA:</p> <ul style="list-style-type: none"> • International Co-operative Agricultural Organization (ICAO) • International Health Co-operative Organization (IHCO) • International Co-operative Fisheries Organization (ICFO), • Consumer Co-operative Worldwide (CCW), • International Co-operative Banking Association (ICBA), • International Association of Co-operative Tourism (IACT), • International Co-operative Housing Association (ICA Housing), • International Co-operative and Mutual Insurance Federation (ICMIF) <p>2.3 Role of International Organisations in The Development of Co-Operative Movement.</p> <p>2.4 Co-operative movement in India.</p> <p>2.5 Indian Farmers Fertilizers Cooperatives (IFFCO)</p>	15
3	<p>Leaders of Co-Operative Movement:</p> <p>3.1 Leaders at State Level:</p> <ol style="list-style-type: none"> a. Dr. Vitthalrao Vikhe Patil b. Sahakarmaharshi Bhausaheb Thorat c. Shri. Vasantdada Patil d. Shri. Rajarambapu Patil e. Shri. Shankarao Mohite Patil <p>3.2 Leaders at National Level:</p> <ol style="list-style-type: none"> a. Dr. Vergese Kurien b. Sir. Frederick Nicholson <p>3.3 Leaders at International Level:</p> <ol style="list-style-type: none"> a. Robert Owen b. Dr. William King 	15
4	<p>Role of Co-Operative Movement in Global Economy:</p> <p>4.1 Introduction Co-operative Movement of Global Economy</p> <p>4.2 Role of Co-operative Movement in the Development of Global Economy</p> <p>4.3 Role of Co-operative Movement in the Development of Indian Economy</p>	15

Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 9. YouTube Lectures developed by MHRD & UGC

10. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
<ol style="list-style-type: none"> 1. Chengappa, P. G. And B. M. Shashidhara (1998), Impact of New Economic Policy on Cooperatives in India S. Rural Cooperatives, Gursharan Singh Kainth (Ed.), Regency Publications, New Delhi. 2. Cases in Co-Operative Management, G. S. Kamat, Himalaya Publication, New Delhi. 3. Gandhi M. K., (1948) Nonviolence In Peace And War, Volume I And II, Navajivan Publishing House, Ahmedabad, Third Edition. 4. Eleanor, Margaret Hough, K. Madhava Das (1967), Co-Operative Movement In India (Ed). Oxford University Press. 5. Amrutghatha, Amey Prakashan, Pune. (Autobiography of Bhausahab Thorat) 6. Amrutmanthan, Amey Prakashan, Pune. (Autobiography of Bhausahab Thorat)

Class: M.Com (Sem-II)
Subject: Modern Business Practices

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & 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	II	BP565MJ	Modern Business Practices	5	4	100

Course Objectives:

1. To provide a comprehensive understanding of Modern Business by exploring its evolution, key elements, structure and etc.
2. To understand the role of technology in modern business and its impact on business growth, efficiency, and decision-making.
3. To understand the various strategies and strategic approaches in modern era to succeed in today's competitive business landscape.
4. To understand the concepts of diversity, equity and inclusion in modern business for effective environment.

Course Outcomes:

Students will be able to apply the gained knowledge to critically analyse and strategize for success in modern business environment.

Students will gain insights into the various technological trends and technological advancements for business success.

Students will be able to apply different competitive strategies for modern businesses to gain competitive edge.

Students will gain the knowledge of cultivating a diverse and inclusive workplace culture as well as promoting equality in business practices.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<p>Introduction to Modern Business:</p> <p>1.1 Evolution of Business</p> <p>1.2 Concept of Modern Business</p> <p>1.3 Nature of Modern Business</p> <p>1.4 Key Elements of Modern Business</p> <p>1.5 Business as an Economic Activity</p> <p>1.6 Structure of Modern Business</p> <p>1.7 Requisite for Success in Modern Business</p> <p>1.8 Globalization and Its Impact of Business Operations</p> <p>1.9 Importance of Innovation and Adaptability</p> <p>1.10 Opportunities in Emerging Markets</p> <p>1.11 Challenges for Indian Business in Modern Era</p>	15

2	Role of Technology In Modern Business: 2.1 Introduction 2.2 Overview of Impact of Technology on Various Industries 2.3 Role of Technology in Business Growth and Efficiency 2.4 Key Technological Trends in Modern Business 2.5 Significance of Technological Advancements in Business 2.6 Utilizing Big Data and Analytics for Decision Making 2.7 Automation and its Impact on Business Operations 2.8 Challenges and Risks in Technological Landscape 2.9 Overcoming Challenges Related to Technology in Business 2.10 Role of Artificial Intelligence and Machine Learning in Decision-Making	15
3	Business Strategies In Modern Era: 3.1 Introduction 3.2 Importance of Effective Strategies in Modern Business 3.3 Competitive Strategies for Modern Businesses 3.4 Customer-Centric Approach 3.5 Building Strong Brand Identities and Customer Loyalty 3.6 Collaborative Partnership and Strategic Alliance 3.7 Digital Transformation and E-Commerce Strategies 3.8 Sustainability and Corporate Social Responsibility	15
4	Diversity, Equity And Inclusion 4.1 Concept of Diversity, Equity and Inclusion in Modern Business 4.2 Benefits of Fostering a Diverse and Inclusive Workplace Culture 4.3 Importance of Promoting Equality in Business Practices 4.4 Economic and Social Advantages of Diverse and Inclusive Workplaces 4.5 Contribution of Diversity in Attracting and Retaining Top Talent 4.6 Strategies for Creating an Inclusive Culture 4.7 Creating Opportunities for Career Advancement and Professional Development for all Employees 4.8 Promoting Cross-Cultural Understanding and Effective Communication	15

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Robert E. Brigham, Eric P. Womack and Charles F. Curtis, "Modern Business: Concepts and Practices", Cengage Learning
2. Scott A Shane, "Technology Strategy for Managers and Entrepreneurs", Pearson Education
3. Michael E. Porter, "Competitive Strategy: Techniques for Analyzing Industries and Competitors", Free Press
4. Jennifer Brown, "Inclusion: Diversity, the New Workplace & the Will to Change", Berrett-Koehler Publishers
5. Robert C. Appleby, Recharad C. Scase, "Modern Business Administration", Routledge

Class: M.Com (Sem-II)
Subject: Business Law & Ethics

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & 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	II	BL566MJ	Business Law & Ethics	3	2	50

Course Objectives:

1. To understand the appropriate mechanism for effective governance.
2. To appraise the concept and importance of Corporate Governance in businesses.
3. To understand the concepts of Corporate Governance & Business Ethics.
4. To familiarize the learners with the concept and relevance of Business Ethics in the modern era.

Course Outcomes:

1. The student will be able to analyse various ethical codes in corporate governance.
2. Students will be able to acquire knowledge of importance Corporate Governance in businesses.
3. Students will be able to understand the Business ethics.
4. Students will have thorough understanding of Ethical issues in Corporate Governance.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Corporate Governance: 1.1 Meaning of Corporate Governance 1.2 Definition Corporate Governance 1.3 Evolution of Corporate Governance 1.4 Corporate Governance- Key Concepts 1.5 Four P's of Corporate Governance 1.6 Objectives of Corporate Governance 1.7 Principles of Corporate Governance 1.8 Parties in Corporate Governance 1.9 Importance of Corporate Governance. 1.10 Issues in Corporate Governance	15
2	Business Ethics: 2.1 Meaning of Ethics 2.2 Importance of Ethics 2.3 Nature of Ethics 2.4 Indian Ethos 2.5 Ethics and Values 2.6 Work Ethos	15

<p>2.7 Sources of Ethics</p> <p>2.8 Concept of Corporate Ethics</p> <p>2.9 Code of Ethics</p> <p>2.10 Guidelines for developing code of ethic,</p> <p>2.11 Ethics Management Programme,</p> <p>2.12 Ethics Committee.</p> <p>2.13 The Relationship between Ethics and Law</p> <p>2.14 Business Ethics and its Relevance to Business.</p> <p>2.15 Primary Norms of Business Ethics - Honesty, Accountability etc., the Application in Decisions regarding Employers, Finance and Trading.</p> <p>2.16 Ethics in Business Dealings</p>	
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Teaching Methodology
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
<ol style="list-style-type: none"> 1. C. S. V. Murthy, Business Ethics, Himalaya Publishing House; Mumbai, 2007. 2. Andrew Crane and Diark Matten, Business Ethics, Oxford Publication, New Delhi, 2007 3. Chris Moon and Clive Bonny, Business Ethics, The Economist Publication, 2004. 4. R. C. Sekhar, Ethical Choices in Business, Response Books, New Delhi, 2007. 5. S. K. Chakraborty, Ethics in Management- Vedantic Perspectives, Oxford India Paper Backs, New Delhi, 2007. 6. Sharma J. P., Corporate Governance, Business Ethics and CSR, Ane Books Pvt Ltd, New Delhi. 7. Company, International Thomson Publishing Company. 8. S. K. Bhatia, Business Ethics and Corporate Governance William Shaw, Business Ethics, Wordsworth Publishing

Class: M.Com (Sem-II)
Subject: Business Environment and Analysis

Academic Year: 2023-2024

Name of the Program M. Com. in Business Practices & 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	II	BA567MJ	Business Environment and Analysis	5	4	100

Course Objectives:

1. To impart the knowledge of Indian industrial environment, industries mergers and acquisitions, MNCS.
2. To make students understand the concept of business environment and its role, importance, Business environment scenario.
3. To make students understand the Macro Business Environment and its classification and factors.
4. To teach the utility / Practical use of Business Environment, Indian perspective and selected biography.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of Business and Business Environment and industries mergers and acquisitions
2. Students will be able to acquire knowledge of Business Environment Role, importance, Classification and various factors of Business Environment
3. Students will develop their knowledge to Macro Environment and its factors.
4. Students will be able to understand the Indian and international business environment.
5. Students will develop an insight about business Environment analysis.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Indian Industrial Environment: 1.1 Growth of Industries in public and private sectors in India 1.2 Definition of Business 1.3 Small and cottage industries mergers and acquisitions Scope of Business 1.4 Foreign investment 1.5 Foreign Technology 1.6 Multinational Companies (MNCS)	15

2	Introduction To Business Environment: 2.1 Nature of Business Environment 2.2 Role of Business Environment 2.3 Importance of Environment 2.4 Business Environment Indian perspective 2.5 Micro and Macro Environment 2.6 Intermediary Business Environment 2.7 Strategic management 2.8 Business environment scenario	15
3	Factors Of Business Environment: 3.1 Meaning of Macro environment 3.2 Classification of macro environment 3.3 Factors of Macro Environment: Socio Cultural, Technical, Economical, Environment, Energy Political, Legal, Ethical, Demographic, International Global, Security	15
4	Indian Perspective: 4.1 Macro economy 4.2 Planning and Development 4.3 Industrial structure money, finance and income 4.4 Case in Indian Business Environment. 4.5 Selected Biography of Reliance Group of Industries: <ul style="list-style-type: none"> • Chordiya Pravin Masale • Big Bazar Founder • Bhavarlal Jain 	15

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 9. Case Study / Case Problems
Internship for Students if any: Not Applicable
Recommended Books and Journals
1. Francis Cheranilan, for study Global Economy and Business, Himalaya publishing house Environment Text & Cases (Edn 2001) 2. Ellison Chllaaghan,, Edward Arnold, Business Environment Economic Environment 3. K Misha, Puri Himalaya publishing house of Business Indian Business trough ages F1CCI Oxford University Press 4. Arth Vijnyan 5. The Economic Times 6. Economic and Political Weekly

Class: M.Com (Sem-II)
Subject: Business Ethics & Professional Values

Academic Year: 2023-2024

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	II	BV568MJ	Business Ethics & Professional Values	5	4	100

Course Objectives:

1. To make students understand how ethical practices can be adopted in different areas of business.
2. To present the concept of Business Ethics in Global Economy. To explore the relevance of ethical obligations and ethical ideals present in the relationship between employers and employees
3. To investigate whether ethics set any boundaries on competition, marketing, sales and advertising.
4. To enable students to validate personal ideas about various ethical perspectives.
5. To foster more careful, disciplined thinking in trying to resolve issues in business ethics. To create Awareness on the importance of environmental issues and Sustainable Development.

Course Outcomes:

1. Students will develop conceptual skills and understand the importance of business ethics adopted in different areas of business. Additionally they will be recognizing the significance of Professional Values and ethical obligations.
2. Students will improve analytical ability and gain technical and practical oriented skills.
3. They will build an understanding on practical importance of healthy distinctions on account of ethical behavioural approach towards stakeholders. Students will gain knowledge to understand Corporate Governance and Value Based Management systems.
4. Students will have a strong foundation in recognizing the unethical issues in Finance, Marketing, IT, HRM and at workplace. They will be able to recognize environmental issues and its impact on Business. How to achieve Sustainable Development will be understood by them.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Business Ethics and Professional Values 1.1 Introduction, Meaning, Scope , Principles and importance of Business Ethics. 1.2 Code of Ethics and Theories. 1.3 Professional Values - Meaning, Significance , Scope and Human Values 1.4 Ethical Decision Making – Meaning, determinants, process of ethical decision making 1.5 Types of Ethics, Factors influencing business ethics, Causes of Unethical behavior 1.6 Corporate Ethics - ethical behavior & audit of ethical behavior	15
2	Business Ethics in Global Economy and Corporate Governance 2.1 Global Business Network - Concept, Meaning, Developing Business ethics in Global Economy. 2.2 Marketing ethics in foreign trade 2.3 Role of Business Ethics and Professional values in a developing civilized society. 2.4 Corporate Governance – concept, objectives , features , advantages, code whistle blowing , types arguments and justification 2.5 Value Based Management – meaning, benefits and methods , Vedic Management for business ethics	15
3	Indian Ethical Practices 3.1 Indian Ethical Practices Finance 3.2 Indian Ethical Practices Marketing 3.3 Indian Ethical Practices Information Technology 3.4 Ethics at work place 3.5 Indian Ethical Practices HRM	15
4	Emerging issues in Business Ethics and Environmental issues 4.1 Ethics in Environment – environmental crisis , issues relating to environmental degradation 4.2 Natural resources depletion and pollution 4.3 Sustainable Development – Meaning, Principles. Goals of Sustainable Development 4.4 Strategy to achieve Sustainable Development 4.5 Recent trends in Business Ethics and Professional values	15

Teaching Methodology
1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems
Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Ethics in Management – By S. S. Sherlekar (Himalaya Publication)
2. Business Ethics and Corporate Governance – By S. S. Khanka (S. Chand Publication)
3. Business Ethics and Corporate Governance – By S. K. Bhatia (Deep and Deep sons)
4. Management by Values – By S. K. Chakraborti (Oxford University Press)
5. E- Commerce – A study in Business Ethics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and It's Applications – By Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. (S. Chand Publication)
7. The age of Sustainable goals – By Jeffery D. Saches and Ki Moon Ban (Columbia University Press)
8. Atlas of Sustainable Development Goals 2017: from World Development Indicators – by World Bank(World Bank Publication)
9. Business Ethics and Corporate Governance – By A. C. Fernando (Dorling Kindersly)
10. Corporate Governance: Principle , Policies and Practices – By Bob Tricker (Oxford University Press)

Class: M.Com (Sem-II)
Subject: Corporate Social Responsibility

Academic Year: 2023-2024

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	II	CS569MJ	Corporate Social Responsibility	3	2	50

Course Objectives:

1. To understand the relevance of CSR in the present business scenario.
2. To demonstrate a multi-stakeholder perspective in viewing CSR issues.
3. To know CSR implementation processes in the corporations.
4. To assess the impact of CSR programmes

Course Outcomes:

1. Students will be able to understand the role of corporate social responsibility towards multi-stakeholder perspectives.
2. Students will thoroughly study theories, models, CSR policies and governance.
3. Students will learn about implementation of CSR programmes in corporations.
4. Students will have a strong foundation in the monitoring and measuring the impact of CSR programmes.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Fundamental Concepts of Corporate Social Responsibility: 1.1 Introduction to CSR: Concept, definition, scope 1.2 Evolution of CSR. The evolving role of stakeholders 1.3 CSR towards stakeholders 1.4 CSR policy and governance 1.5 Theories & Models of CSR	15
2	Stakeholders Management and Engagement: 2.1 Introducing a systems-based approach to developing CSR 2.2 Assessing the current state of a company's CSR activities 2.3 Implementing CSR programmes 2.4 Monitoring and measuring the impact of CSR programs 2.5 Moral and economic arguments for CSR	15

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Baxi.C.V. Corporate Social Responsibility, Concept & Cases, The Indian Experience. Prasad Excel Books.
2. Werther. B.W. & Chandler D. Jr. (2009). Strategic Corporate Social Responsibility, Stake holder's a global Environment, Sage Publication.
3. Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.
4. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
5. Innovative CSR by Lelouche, Idowu and Filho
6. Corporate Social Responsibility in India - Sanjay K Agarwal 5. Handbook on Corporate Social Responsibility in India, CII.
7. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar. University of Delhi.
8. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, NewDelhi
9. Kloppers, H. & Kloppers, E. (2018) Identifying Commonalities in CSR Definitions: Some Perspectives. In Kiyomet Tunka, C & Roshima, S. (Eds.) Sustainability and Social Responsibility of Accountability Reporting systems (pp. 229-243). Springer

Class: M.Com (Sem-II)
Subject: Elements of Knowledge Management

Academic Year: 2023-2024

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	II	KM570MJ	Elements of Knowledge Management	5	4	100

Course Objectives:

1. To understand the value application and relevance of Knowledge management in today's corporate world.
2. To develop Analytical and Research oriented skills among the students.
3. To promote research and innovation ideas based on Knowledge Management.
4. To enhance knowledge level and practice of linking theoretical background with applied Social Science.

Course Outcomes:

1. Students will develop conceptual skills and understand the importance of knowledge management. Additionally they will learn how important it is to create, share and store knowledge.
2. Students will improve analytical ability and gain technical and practice oriented skills.
3. Students will learn about how knowledge management is effective for change management. They will understand how knowledge management plays a pivotal role in various cross functional areas.
4. Students will have a strong foundation in knowledge strategies, enabling them to apply them and optimize the knowledge database. Students will understand the importance of knowledge audit and how it is beneficial for satisfaction of the organization.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	<p>Introduction to Knowledge Management:</p> <p>1.1 Knowledge Management - Concept , Meaning , Definition , Nature and Relevance of it in today's Business world.</p> <p>1.2 Early forms of Knowledge Management and Evolution of Knowledge Management</p> <p>1.3 Knowledge Management Process</p> <p>1.4 Approaches to Knowledge Management</p> <p>1.5 Difference between data, information, knowledge and wisdom</p> <p>1.6 Knowledge management cycle</p> <p>1.7 Organizational Learning, Knowledge acquisition, Information distribution, Information interpretation</p> <p>1.8 Obstacles to knowledge sharing</p>	15

2	Tools and Techniques of Knowledge Management: 2.1 Concept , Meaning , Types of Knowledge sharing 2.2 Tools and Technologies 2.3 System of Presenting Knowledge 2.4 Role of Knowledge Management in Management of Change 2.5 Measurement of Knowledge 2.6 Role of a Leader in Knowledge Management 2.7 The knowledge Management Matrix.	15
3	Cross Functional areas and Knowledge Management: 3.1 Finance and Knowledge Management 3.2 Marketing and Knowledge Management 3.3 E- Commerce and Knowledge Management 3.4 TQM and Knowledge Management 3.5 CRM and Knowledge Management 3.6 Human Resource and Knowledge Management 3.7 Artificial Intelligence and Knowledge Management: Role of Artificial Intelligence In It	15
4	Knowledge Strategies: 4.1 Meaning , Nature , Scope and knowledge strategy creation 4.2 Using Knowledge Management to safeguard Intellectual Property 4.3 Knowledge engineering for IT based services 4.4 Future Prospects of Knowledge Intensive Business Services and its impact on the economy 4.5 Knowledge Audit; Benchmarking Method , Balance Scorecard Method	15

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Knowledge Management – By Elias and Hassan Gazai (Pearson Publication)
2. E-World Emerging Education Pvt. Ltd. – By Arpita Gopal and Chandranil Singh
3. Knowledge Management Toolkit – By Amrit Tiwan
4. Knowledge Management Field Work – By Bukowitz W. R. and Williams R. I.
5. Building the Knowledge Management Network – By Egaallo C.F.
6. Change Management for Competitive Success – By Pettigrwe A., Whipp R., (Infinity Books)

Class: M.Com (Sem-II)
Subject: Banking Law & Practices

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & 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	II	LP571MJ	Banking Law & Practices	5	4	100

Course Objectives:

1. To enable students to acquire sound Knowledge of banking laws and practices in India.
2. To make the students aware about the latest developments in the field of banking law.
3. To enable the students to understand modern banking practices.
4. To enable the students to establish a link between the legal provisions and the practical aspects of banking.

Course Outcome:

1. Students will get acquainted and equipped with the knowledge and understanding of various laws related with banking sector.
2. Students will be able to acquire knowledge of Prevention of Money Laundering Act, 2002, The Foreign Exchange Management Act, 1999, Hi-tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006.
3. Students will understand the modern banking practices and also develop their ability to understand the management of Asset & Liability.
4. Students will able to understand Hi-tech banking and Mergers and Acquisition in banking sector.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Introduction to Prevention of Money Laundering Act, 2002: Provisions relating to: Preliminary (Section1and2), Offence of money laundering (Section3and4), Attachment, adjudication and confiscation (Section 5 and 11), Obligation of banking companies, financial institutions and intermediaries (Section 12 and 15) Summons, searches and seizures (Section 16and 24) The RBI guidelines regarding prevention of money laundering, The Prevention of Money Laundering (Amendment) Act, 2012, PML (Maintenance of Records) Amendment Rules, 2023.	15
2	The Foreign Exchange Management Act, 1999: Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and Sections 34-35) Directorate of enforcement (section 36 to 38), Foreign exchange limit for Individual in India, New rule related to use of International Credit Cards.	15
3	Asset-Liability Management:	15

	<p>Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, Pre-mature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management.</p> <p>Management of loan portfolio with special reference to Non- Performing Assets(NPAs): Definition of NPA, Income Recognition and Asset Classification Norms (IRAC Norms), Reasons for rising NPAs, Strategic approach in reduction of Non-Performing Assets, Management of investment Portfolio- Regulatory aspects, Overview of Base I, II, III, and IV</p>	
4	<p>Hi- tech banking and Mergers and Acquisition in banking sector and Banking Ombudsman Scheme 2006:</p> <p>A. Hi-tech banking and Mergers and Acquisition in banking sector: Role and uses of Technology up-gradation- Impact of Technology on Banks-Protecting the confidentiality and secrecy of data, Meaning of Merger and Acquisition: Recent cases of mergers and acquisition in Indian Banking sector, Consolidation of Banks, Impact of mergers amongst Public Sector Banks</p> <p>B. Banking Ombudsman Scheme 2006:- Role of Banking Ombudsman: Grounds of Complaint, Procedure for Filing Complaint; Power to Call for Information, Settlement of Complaint by Agreement, Award</p> <p>C. The Banking Codes and Standards Board of India: Customer Service, Grievances Redressal Mechanism</p>	15

Teaching Methodology	
<ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems 	
Internship for Students if any: Not Applicable	
Recommended Books and Journals	
<ol style="list-style-type: none"> 1. Justin Paul and Padmalatha Suresh; Management of Banking and Financial Services 2. Gordon and Natarajan; Banking Theory, Law and Practice-by Himalaya Publishing House 3. Joshi Vasant C. and Joshi Vinay V.; Managing Indian Banks-The Challenges Ahead-Sage Publication Ltd. 4. Tannan M. L. , Kothari Vinod (2021), Banking Law & Practice in India, Lexis Nexis Publisher 5. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking 6. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd. 7. Legal and Regulatory Aspects of Banking– Published by Indian Institute of Banking & Finance. 8. All relevant and recent Bare Acts, Indian Institute of Bankers: Laws and Practices relating to banking. 	

9. All journals published by Indian Institute of Banking and Finance
10. Singh, Agarwal (2011): Internet Banking Technology, Raj Publishing House, Jaipur.
11. Indian Banking Associations Bulletin.
12. RBI Bulletin
13. Customer Service & Banking Codes and Standards: IIBF Publication
14. www.rbi.org.in

Class: M.Com (Sem-II)
Subject: Banking Product & Services

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & 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	II	PS572MJ	Banking Product & Services	3	2	50

Course Objectives:

1. To enable students to acquire sound Knowledge of Digital Banking.
2. To enable the students to understand the applicability of Digital Banking.
3. To make the students aware about the emerging trends in the field of Banking & financial services.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding the Banking products & Services.
2. Students will be able to acquire knowledge of Digital Banking Practices.
3. Students will be able to understand the Problems & Prospects of Digital Banking.
4. Students will develop an insight especially about Digital Banking.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	I. Introduction: A. Traditional Banking Vs. Modern Banking B. Investment Banking C. Wealth Management II. Insurance Products and services: A. Life Insurance Products B. General Insurance Products	10
2	Digital Transformation of Indian Banking: Digital Banking - Meaning, Features and Benefits. A. Technological Developments in Banking Delivery Channels. B. Technological Developments in Payments Systems. C. Risk & Threats in Digital Banking: Need & Challenges of Cyber Security and National Cyber Security Policy (NCSP) D. Emerging Trends in Banking & Financial Services in India: Block Chain, Artificial Intelligence Robots, Digital Rupee, Fintech Banking, Cloud Banking, Open Banking, and Neo Bank	20

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
2. Justin Paul and Padmalatha Suresh; Management of Banking and Financial Services
3. Gordon and Natarajan; Banking Theory, Law and Practice-by Himalaya Publishing House
4. Joshi Vasant C. and Joshi Vinay; Managing Indian Banks-The Challenges Ahead-Sage Publication Ltd.
5. Indian Institute of Banking and Finance; Principles and Practices of Banking, Macmillan Publisher India Ltd.
6. Singh, Agarwal (2011): Internet Banking Technology, Raj Publishing House, Jaipur.
7. Bhattacharya M. K. and Agarwal. (2011) Basics of Banking and Finance, Himalaya Publishing House.
8. Khan A. I. (2011), Banking services, Himalaya Publishing House.
9. Customer Service & Banking Codes and Standards: IIBF Publication
10. Reserve Bank of India (2019), "Report of the High-level Committee on Deepening of Digital payments", (Chairman: Nandan Nilekani), May.
11. Taxmann's (2019), Digital Banking by Indian Institute of Banking & Finance (IIBF).
12. www.rbi.org.in

Class: M.Com (Sem-II)
Subject: Monetary Policy

Academic Year: 2023-2024

Name of the Program M. Com. in Advanced Banking & 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	II	MP573MJ	Monetary Policy	5	4	100

Course Objectives:

1. To make students understand the way modern monetary systems operate.
2. To impart knowledge about the fiscal and monetary policy options available to the Governments.
3. To make students appreciate the issues involved in balancing demands for growth and economic stability.
4. To teach the utility of Monetary Policy design and role of Central Banks.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding of the effects of the main Monetary Policy tools.
2. Students will be able to comprehend how Monetary Policy affects the financial system.
3. Students will develop their ability to understand the role that Monetary Policy has played in recent times.
4. Students will develop an insight to analyse the consequences of Monetary policy changes for the economy.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Overview of Modern Monetary Policy:- <ul style="list-style-type: none"> • Monetary Policy- Meaning, Definition, Scope and Importance. • Objectives of Monetary Policy • Monetary Policy since 2007-2009 Financial Crisis. • Monetary Policy post Covid-19 pandemic and the changed geo-political scenario - new strategies, aims and instruments. • Monetary Policy in Emerging Markets • Money View v/s Credit View 	18
2	Modern Monetary Theory (MMT):- <ul style="list-style-type: none"> • Meaning and History • Implications of MMT and its impact on the economy • Challenges and potential risks in implementing MMT • MMT from India's Perspective 	12
3	Monetary Policy and Economic Growth in Developing Countries: <ul style="list-style-type: none"> • Accommodative v/s Stabilization Monetary Policy • Design of Monetary Policy - Exchange rate stability, Price level stability or Output Growth 	12

	<ul style="list-style-type: none"> Effectiveness of Monetary Policy 	
4	<p>Monetary Policy in India:-</p> <ul style="list-style-type: none"> Types of Monetary Policy. Expansionary v/s Contractionary Monetary Policy Instruments of Monetary Policy of RBI- Quantitative Instruments and Qualitative Instrument Monetary Policy Committee (MPC) of RBI- Composition and Functions. Review of Monetary Policy of the RBI in the last five Years. Recent policy changes announced by the RBI. 	18

Teaching Methodology	
<ol style="list-style-type: none"> Class Room Lectures Guest Lectures of Professionals, Experts etc. Teaching with the help of ICT tools Industrial Visits / Study Tours Group Discussion Assignments, Tutorials and Presentations YouTube Lectures developed by MHRD & UGC Discussion and Analysis of Case Studies / Case Problems 	
Internship for Students if any: Not Applicable	
Recommended Books	
<ol style="list-style-type: none"> <i>Monetary Policy in India: A Modern Macroeconomic Perspective</i> - Chetan Ghate. Kenneth Ketzner Publisher - Springer Verlag. Dec 2016. <i>Monetary Policy</i> - N. Gregory Mankiw and Alan Binder (1994). National Bureau of Economic Research Studies in Business Cycles, Vol. 29, Chicago. <i>21st Century Monetary Policy- The Federal Reserve from the Great Inflation to Covid-19</i> - Ben S Bernanke. W. W. Norton and Co., May 17, 2022. <i>Monetary Theory and Policy</i>- Thorn, Richard S. Univ Pres of America, 1983. <i>Monetary Policy (Evolution and Practice in India-</i> Dr Meenal Sharma Jagtap. Shivalik Prakashan, 2017. <i>Macro-Economic Policy- Demystifying Monetary and Fiscal Policy</i> - Farrokh K. Langdana. Springer 4th Edition. <i>The Impacts of Monetary Policy in the 21st Century</i> - Perspectives from Emerging Economies –Ramesh Chandra Das. Emerald Publishing, Sept 2, 2019. <i>Strategies for Monetary Policy-</i> ed- John H Cochrane, John B Taylor. Hoover Institution Press, May 15, 2020. <i>Monetary Theory and Policy</i> -Carl E. Walsh. 3rd ed- Mit Press, Jan 1, 2010. <i>Monetary Economics</i> - M.L. Jhingan. 7th ed. Vrinda Publications Pvt ltd, Delhi, 1 Jan 2012. Monetary Planning in India - Gupta Suraj. Oxford Univ. Press, 1 Ang 1997. Monetary Economics- Institutions, Theory and Policy- Suraj B. Gupta. S. Chand. Monetary Policy- Partha Ray. Oxford Univ Press, India 23 May 2013. 	
Articles published in Journals/Books	
<ol style="list-style-type: none"> <i>Impact of KBI Monetary policy on Indian Economy with special reference to Covid-19 period-</i> S.Chandra Sekhar, Dr. K Sreenivasa Murthy. http://ww.gjstx.e.cn/ Vol 26, Issue 7, 2020 <i>Monetary Policy Framework in India-</i> Pami Dua. Indian Economic Review, Vol:55, Pgs (117-154) 23 June 2020. <i>Monetary Policy Transmission in India-</i> Sonali Das. Ch: 8 in the book Taming Indian Inflation-Paul Cashin and Rahul Anand. Rawal Publications, 25 Feb 2016. 	

4. *Risk-taking Channel of Monetary Policy: Evidence from Indian Banking-* Sanjukta Sarkar and Rudra Sensarma. The Journal of Applied Economic Research, Vol 13, Issue 1. Dec 6, 2018.
5. *What lowered inflation in India: Monetary Policy or Commodity prices?* Indian Economic Review, Vol 57 (1) Pgs 97-117, 27 June 2022.

Webliography

1. <https://www.imf.org> > issues > series > Back-to- Basics/ Monetary- Policy.
2. [https://www.investopedia.com/monetary policy](https://www.investopedia.com/monetary-policy).
3. https://en.wikipedia.org/wiki/Monetary_policy.
4. <https://www.rbi.org.in>

Class: M.Com (Sem-II)
Subject: Public Relations and Corporate Communications

Academic Year: 2023-2024

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	II	CR574MJ	Public Relations and Corporate Communications	5	4	100

Course Objectives:

1. To make students understand the concept of Public Relations and Corporate Communications.
2. To make students understand various functions of public relations and its agencies
3. To impart the knowledge of Public Relations and Corporate Communications.
4. To make Students understand the applicability of Public Relations and Corporate Communications in the global era.
5. To make Students understand the basic Computer Skills for public relations.
6. To impart the knowledge of Corporate Blogging

Course Outcomes:

1. Students will get acquainted with the concept of principles of public relations management and Corporate communication.
2. Students will able to acquire the knowledge and understand Public relations and Corporate communication.
3. Students will develop an insight about Public relations and Corporate communication in the age of social media.
4. Students will concentrate on the function of Corporate communication in the organisation as well as the use of communication strategies and instruments for crisis communication.
5. Students will acquire the knowledge of basic computer skills.
6. Students will develop function of successful Corporate Blogging in the workplace.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	1.1 Public Relations: Meaning and Definitions, Role and scope, Public Relations as a tool of modern management 1.2 Public Relations role in the Indian Setting -Developing economy, Present status and Future of Public Relations in India. 1.3 Public Relations as distinct forms & other forms of Communication: Public Relations and Publicity, Lobbying, Propaganda, Sales Promotion and Advertising, Public Relations and Corporate Marketing Services	15
2	2.1 Mass Media Laws: Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI 2.2 Ethics of PR: Social Responsibility, Code of Professional Standards for the practice of PR, Code of Ethics	15

	2.3 Time-management skills: Ability to meet deadlines, Managing several tasks at once; set priorities and to allocate time efficiently in order to meet deadlines.	
3	3.1 BASIC COMPUTER SKILLS FOR Public Relations: 3.2 MS Word, Basic Microsoft Excel, MS Power point 3.3 Emerging Technology in Public Relations and Corporate Communication: 3.4 New Media for PR- Websites, Social media, Digital Marketing, Web Conferencing, Really Simple Syndication (RSS), Search Engine Optimization & Search Engine Marketing, E-Journal, Direct mail. (Lectures through Demonstration and Practical)	10
4	4.1 Introductions & perspectives on Corporate Communication and Corporate Identity: 4.2 Corporate Communication: Meaning and Features, Importance and functions, Elements of corporate communication 4.3 Corporate Identity and Corporate Image, Factors Influencing Corporate Image Corporate Reputation: Meaning, Advantages of Good Corporate Reputation. 4.4 Crisis Communication: Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis	12
5	Corporate Blogging- Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog	8

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Mass Communication in India by Keval J Kumar, Jaico Publishing House, 2003.
2. The Journalist's Handbook by M V Kamath, Vikas Publishing House Pvt. Ltd., 2002.
3. Basic Computer Course Book by Vikram Kumar Sharma
4. Computer Basics by Bittu Kumar
5. Basic Computer Course by Soumya Ranjan Behera
1. Balan K.R.: Lectures on applied Public Relations.
2. Kaul J.M.: Public Relations Handbook.
3. New Media In Public Relations : The Evolving Scenario In India by Tomojit Bhattacharjee
4. Public Relations and Media: PR Strategies for the Digital Age by Mathew Knowles
5. Handbook of Public Relations in India by D.S. Mehta
6. Public Relations in India: New Tasks and Responsibilities by J.V. Vilanilam
7. Corporate Communication: Dr. Sapna M S
8. Corporate Communication Skills for Professionals by Satish Babu Bachu
9. Corporate Communications In Restructuring Phases: Successfully shaping change with strategic communication by Ulrich Gartner
10. Corporate Communication by Pragyan Rath, K. Shalini, Debankita Ray
11. Communication Skills by Pushp Lata and Sanjay Kumar
12. Aggarwal S.K.: Press at the crossroads in India
13. Sarkar R.C: The press in India
14. Gulab Kothari: Newspaper Management in India

15. A.N. Grover: Press and the law
16. Basic Journalism by Rangaswami Parthasarthy
17. Newspaper Business Management – Frank Thayer
18. Television in India – Gopal Saxena
19. Broadcasting in India – P.C. Joshi
20. How to Write a Blog How to Make Money from Blogging by Richard G Lowe Jr
Corporate Blogging in India Hardcover by Rajeev Karwal and Preeti Chaturvedi

Class: M.Com (Sem-II)

Subject: Branding

Academic Year: 2023-2024

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	II	BR575MJ	Branding	3	2	50

Course Objectives:

1. To make students understand the concept of Branding.
2. To impart the knowledge of entire branding process.
3. To make Students understand the applicability of consumer perception and behavior in branding.
4. To teach the utility of Brand building Strategies.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understand of Branding.
2. Students will able to acquire knowledge of brand building.
3. Students will develop their ability to Analyses process internal branding.
4. Students will be able to understand brand Planning.
5. Students will develop an insight about Branding in the age of social media.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Introduction to Branding Branding: Meaning and Definition, Features and Importance. Brand Planning, Brand elements, Steps of brand building process, Impact of brands in markets, society and business, Branding challenge and opportunities, Essential brand components, The importance of consumer perception and behavior in branding.	15
2	Brand building Meaning and Importance, Brand building Strategies, The impact of advertising in building brand equity, marketing communications and the brand building, Growing and sustaining brands, Process internal branding, New brand launches, rebranding. Types of branding, Branding in graphic design, Branding in the age of social media.	15

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC

8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. “How to Launch a Brand”, Fabian Geyrhalter: Brandtro, 2016
2. “The Brand Gap”, Marty Neumeier: Pearson Education, 2005
3. “The Big Book of Marketing”, Anthony G. Bennett: McGraw-Hill Education, 2010
4. Product strategy and management, Michael baker and Susan Hart, Pearson Education, Second Edition.
5. Strategies Brand Management, Kevin Lane Keller, M. G. Rameswaram and Isaac Jacob, Pearson Education, Third Edition.
6. Managing India Brands – Concepts and Strategies, S Ramesh Kumar, 2001, Vikas Publications.
7. Building Brand Value: Five Steps of Building powerful Brands, M. G. Parameswaran, 2006, New Delhi: Tata McGraw Hill.
8. Branding, A reference guide to solving your toughest branding problems and strengthening your market position, B.Van Auken, 2007, Jaico Publishing House
9. Managing Indian Brands–Concepts and strategies, S Ramesh Kumar, 2001 Vikas Publications
10. Successful Branding, Prank K Chaudhary, University (India) Press Limited, Hydrabad, 2001.

Class: M.Com (Sem-II)
Subject: Service Marketing

Academic Year: 2023-2024

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	II	MS576MJ	Service Marketing	5	4	100

Course Objectives:

1. To train the students in the concept of services and skills to compare between types of goods and types of services.
2. To familiarize students about how to design services mix with reference to product & price.
3. To make students aware about how to design services mix with reference to promotion and distribution.
4. To identify consumer perception and how to develop consumer trust, goodwill and loyalty.

Course Outcomes:

1. Students will be able to understand the fundamentals of service marketing and its distinct characteristics.
2. Students will analyse customer behaviour to create tailored service offerings
3. Students will be able to develop effective service marketing strategies aligned with organizational goals
4. Students will be able to implement service quality management and customer-centric processes
5. Students will integrate sustainability and ethical considerations in service marketing practices

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hour
1	Introduction to Services: Meaning, Definition and Characteristics of Services, Types of Services, Core and Augmented Services, Difference between goods and Services, Relevance, changes and trends in the present growing service sector.	15
2	Designing Suitable Services Marketing Mix Part-1: Designing of Services Mix with reference to Product and Price: Service Development Strategies, The Service Delivery Process, Pricing of Services, Service Pricing Strategies	15
3	Designing Suitable Services Marketing Mix Part-2 Designing The service Mix with reference to Promotion and Distribution: Developing the Services Communication Strategy, challenges associated with the development of the services communication strategy Managing the firms physical evidence, the development of servicescapes, Managing the senses when developing services capes, Defining and Measuring Service Quality	15
4	Effective Management of Service Consumer:	15

Managing Service Consumers, Managing Consumer Service Perceptions, Defining and Measuring Consumer Satisfaction. Customer Loyalty and Retentions	
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Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
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4. Industrial Visits / Study Tours
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6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Marketing Management, Arun Kumar, Rachana Sharma., Atlantic Publishers & Distributors, New Delhi.
2. Marketing Management, Amar Jyoti, Gennext Publishers, New Delhi.
3. Services Marketing Concepts Applications and Cases, M. K. Rampal and S.L. Gupta, Galgotia Publishing Co. New Delhi.
4. Services Marketing, S. M. Jha, Himalaya Publishing House, Delhi.
5. Services Marketing Text and Cases, Steve Baron and Kim Harris, MacMillian Business, London.
6. Selling the invisible, Harry Beckwith, Business Plus, Boston.
7. Services Marketing, Peter Mudie and Anjela Pierrie, Butterworth Heinemann, Great Britain.
8. Services Marketing: Concepts Strategies and Cases, K. Douglas Hoffman and John E.G. Bateson, Cengage Learning, USA.