



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

Structure and Syllabus for
MASTER OF COMMERCE (M. Com Sem-IV)

With Effect from June-2024
(Academic Year 2024-2025)

1. Format of CIE

Continuous Internal Evaluation (CIE) (30 Marks for 4 credit)

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) Offline Written Examination
- b) Power Point Presentations
- c) Assignments / Tutorials
- d) Oral Examination
- e) Open Book Test
- f) Offline MCQ Test
- g) Group Discussion
- h) Online Quiz
- i) Projects
- j) Analysis of Case Studies
- k) Any other evaluation method subject to the permission of HOD

2. Format for SEE (Semester End Examination) (70 Marks 4 Credit)

Subject: Operation Research

Q. 1] Write Short Answers (10 Marks)

Any 05 out of 07

[Each question carries 02 Marks]

Q. 2] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 1

[Each question carries 05 Marks]

Q. 3] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 2

[Each question carries 05 Marks]

Q. 4] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 3

[Each question carries 05 Marks]

Q. 5] Solve the Following (15 Marks)

Any 03 out of 05 based on Unit 4

[Each question carries 05 Marks]

Subject: Customs Act, 1962 and Customs Tariff Act, 1975

Instructions:

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

Q. 1: Fill in the Blanks	06 Marks
Q. 2: Theory Questions on Unit-1 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 3: Theory Questions on Unit-2 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 4: Theory Questions on Unit-3 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 5: Theory Questions on Unit-4 (A – 10 Marks & B – 8 Marks)	18 Marks
Q. 6: Short Notes on Unit-1 to 4 (Any 2 out of 4)	10 Marks

Subject: Activity Based Costing

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 on all Units =	06 Marks
Q. 2: A) Numerical Problem on Unit-1 =	10 Marks
B) Descriptive question on Unit-1 =	08 Marks
Q. 3: Numerical Problem on Unit-2 =	18 Marks
Q. 4 Numerical Problem on Unit-4 =	18 Marks
Q. 5: A) Case study on Unit-3=	8 Marks
B) Descriptive question on Unit-3 =	10 Marks
Q. 6: Short notes on all Units: (Any 2 out of 4) =	10 Marks

Areas of Practical Examples on:

1. Numerical Problems on Traditional Method Vs. Activity Based Costing
2. Numerical Problems on Traditional Budgeting Vs. Activity Based Budgeting
3. Case Studies on Activity Based Costing for Different Sectors
4. Numerical Problems on Activity Ratios.

Subject: Recent Advances in Cost Auditing and Cost System

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 on all Units =	06 Marks
Q. 2:	A) Descriptive question on Unit-1 =	10 Marks
	B) Descriptive question on Unit-1 =	08 Marks
Q. 3:	Descriptive question on Unit-2 =	18 Marks
Q. 4:	Descriptive question on Unit-3 =	18 Marks
Q. 5:	A) Descriptive question on Unit-4 =	10 Marks
	B) Descriptive question on Unit-4 =	08 Marks
Q. 6:	Short notes on all Units: (Any 2 out of 4) =	10 Marks

3. Format for Semester End Examination (All Remaining Theory Subject): (70 Marks) (4 Credit)

Instructions:

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

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

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)
Structure and Subject Codes for M. Com Part-2, Sem-IV as per NEP-2020
w.e.f. 2024-2025
SEMESTER-IV

Sr. No.	Course Code	Subject	Credits	Name of the Board of Studies
Major Mandatory (Compulsory)				
1	CMFS651MJ	Capital Market and Financial Services	4	Business Administration
2	SDG652MJ	Sustainable Development Goals OR	4	Business Economics
3	OR653MJ	Operation Research	4	Statistics & Computer Applications
Advanced Accounting & Taxation				
Major Mandatory				
4	CACTA654MJ	Customs Act, 1962 and Customs Tariff Act, 1975	4	Accountancy
Major Elective				
5	FTPESG655MJ	Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance	4	Accountancy
Commercial Laws and Practices				
Major Mandatory				
6	RACLP656MJ	Recent Advances in Commercial Laws and Practices	4	Business Laws
Major Elective				
9	LAIR657MJ	Legal Aspects of Industrial Relations	4	Business Laws
Advanced Cost Accounting and Cost System				
Major Mandatory				
10	ABC658MJ	Activity Based Costing	4	Cost & Management Accounting
Major Elective				
13	RACACS659MJ	Recent Advances in Cost Auditing and Cost System	4	Cost & Management Accounting

Co-Operation and Rural Development				
Major Mandatory				
14	RTCRD660MJ	Recent Trends in Cooperatives and Rural Developments	4	Cooperation and Rural Development
Major Elective				
17	ETCRD661MJ	Emerging Trends in Co-operation and Rural Development	4	Cooperation and Rural Development
Business Practices & Environment				
Major Mandatory				
18	SEBPE662MJ	Skill Enhancement in Business Practices and Environment	4	Business Practices
Major Elective				
21	RABPE663MJ	Recent Advances in Business Practices and Environment	4	Business Practices
Business Administration				
Major Mandatory				
22	SCLM664MJ	Supply Chain and Logistics Management	4	Business Administration
Major Elective				
25	RTBA665MJ	Recent Advances in Business Administration	4	Business Administration
Advanced Banking & Finance				
Major Mandatory				
26	FEFT666MJ	Foreign Exchange & Financing of Foreign Trade	4	Banking, Finance and Insurance
Major Elective				
29	ETBFI667MJ	Emerging Trends in Banking, Finance and Insurance	4	Banking, Finance and Insurance
Advanced Marketing				
Major Mandatory				
30	SCML668MJ	Supply Chain Management and Logistics		Marketing
Major Elective				
33	ETM669	Emerging Trends in Marketing	4	Marketing
Research Project (Compulsory)				
34	RP670MJ	Research Project	6	Concerned Major

Revised Syllabus (2023 Pattern as per NEP-2020)
Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Capital Market & Financial Services
Academic Year: 2024-2025

Name of the Program M.Com. in Business Administration			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	CMFS651MJ	Capital Market & Financial Services	4	4	100

Course Objectives:

1. To acquaint the students with working of capital market.
2. To make the students aware about the latest developments in the field of capital market in India.
3. To enable the students to understand various transactions in stock exchanges and agencies involved in it.
4. To give exposure of financial services offered by various agencies and financial adviser to students.

Course Outcomes

1. To make aware about working of capital market in India.
2. To expose them to various instruments of capital market. Student will be able to understand the working of BSE and NSE, and OTCEI in detail.
3. Students shall learn and acquire the knowledge of financial services offered by agencies.
4. Students will acquire skills about recent development in regulatory body SEBI

Unit	Title and contents	No. of Lectures in Clock Hours
1	Capital market: 1.1 Meaning, Functions, Structure, Characteristics of Capital Market 1.2 Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds, 1.3 Innovative debt instruments: Junk bonds, Naked bonds, Deep discount bonds, Forward contracts, Futures contract - Options contract, 1.4 Trends in capital market in India.	15
2	Stock Market 2.1 Stock exchange: organization-membership-governing body - Bombay stock exchange and National Stock Exchange: functions, trading volumes, 2.2 Over the Counter Exchange of India (OTCEI): Progress and Functions. 2.3 Primary market – Functions of primary market - issue mechanism- Procedure of IPO, Price Band, Participants, Prospectus,	15

	2.4 Listing of Securitas: procedure, annual return filing to stock exchange by share listed companies 2.5 Secondary market: Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading, Index, SENSEX, NIFTY, Intraday Trading, Delivery Trading, -Derivatives trading	
3	Financial Services 3.1 Merchant banking and underwriting, collecting bankers: meaning, functions, and services rendered, 3.2 Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund, Portfolio management: meaning and services 3.3 Credit rating: meaning and need, various credit rating agencies in India, Foreign institutional investment (FII), Foreign Direct Investment (FDI), Hedge funds, Offshore funds.	15
4	Securities and Exchange Board of India (SEBI) 4.1 Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends. 4.2 Investor's education and redressal mechanism by SEBI 4.3 SEBI approved financial adviser: Role and Functions.	15

Recommended Books:

1. M.Y. Khan: Indian Financial System-Tata McGraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments - Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.
4. Preeti Singh: Investment Management, Himalaya Publishing House, New Delhi.
5. Rudder Dutta, Gaurav Dutta, and Sundram Indian Economy (Latest Edition), Himalaya Publishing House, New Delhi.

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

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Sustainable Development Goals
Academic Year: 2024-2025

Name of the Program M.Com.			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	SDG652MJ	Sustainable Development Goals	4	4	100

Course Objectives:

- 1) To know the meaning of sustainability.
- 2) To know the various sustainable development goals (SDGs).
- 3) To study the socio-economic conditions.
- 4) To study welfare schemes and its planning.
- 5) To know about targets, actions and achievements made by different countries regarding the SDGs.
- 6) To know the transformation taking place in environment and institutions for peaceful living.

Course Outcome: After completion of the course students will be able to:

- 1 Understand the importance of sustainability
- 2 Comprehend the socioeconomic conditions.
- 3 Relate to various changes in environment and climatic conditions.
- 4 Comprehend the importance of institutions and policies in providing social justice.
- 5 Understand various targets, actions and achievements related to SDGs.
- 6 Explore various case studies related to SDGs

Unit	Title and Contents	No. of Lectures in Clock Hours
1	1. Introduction 1.1 Meaning and Objectives of Sustainability 1.2 Evolution and History of SDGs 1.3 Income Inequality 1.4 Clean Water and Sanitation 1.5 Decent Work and Economics Growth	15

2	2. Socio Economic Condition 2.1 No poverty, 2.2 Zero Hunger, 2.3 Quality Education 2.4 Good Health and Well Being 2.5 Gender Equality	15
3	3. Environment and Climate 3.1 Affordable and Clean Energy 3.2 Climate Changes 3.3 Life below water 3.4 Life above on Soil (Land) 3.5 Responsible Consumption and Production	15
4	4. Institutions, Policies and Partnership 4.1 Peace, Justice and Institutions 4.2 Industry, Innovation and Infrastructure 4.3 Sustainable Cities and Communities 4.4 Partnerships for the Goals 4.5 Review of Achievement, Targets and Progress of all the goals.	15

Teaching Methodologies:

1. Class Room Lectures.
2. Expert Sessions.
3. Visit to institutions and industries
4. Open Book Test
5. Library Assignment.
6. Assignments & Presentations
7. Case Studies

Suggested Reference Books:

- 1) Economic Survey Reports: Government of India.
- 2) National Family Health Survey Data of various years. (GoI)
- 3) Oxfam (2019). The Sustainable Development Goals: A guide for teachers
- 4) Pierce, Alan (26 November 2018). "SDGs Indicators: why SDG 17 is the most important UN

- 5) SDG". *Sopact*. Archived from the original on 30 December 2020
- 6) Sachs, Jeffrey (2020). *The Ages of Globalization: Geography, Technology, and Institutions*.
- 7) Columbia University Press ISBN 9780231193740.
- 8) Sachs, Jeffrey (March 3, 2015). *The Age of Sustainable Development*. Columbia University Press ISBN 0231173156
- 9) United Nations Department of Economic and Social Affairs. Leaving no one behind - SDG
- 10) Indicators. <https://unstats.un.org/sdgs/report/2016/leaving-no-one-behind>
- 11) UNESCO (2017). *Education for Sustainable Development Goals: Learning Objectives* (PDF).
- 12) Paris UNESCO. p. 7. ISBN 978-92-3-100209-0. Archived from the original on 30 December 2020.
- 13) United Nations Department of Economic and Social Affairs- <https://sdgs.un.org/goals>
- 14) United Nations. SDG Tracker. Our World in Data. <https://sdg-tracker.org/>
- 15) UN Inter-Agency Taskforce on Financing for Development, Basel Institute of Commons
- 16) and Economics Caballero, Paula (29 April 2016). "A Short History of the SDGs" (PDF). Deliver 2030.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Operations Research
Academic Year: 2024-2025

Name of the Program M.Com.			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	OR653MJ	Operations Research	4	4	100

Course Objectives:

1. To understand and master the concepts of Operations Research.
2. To inculcate an attitude of enquiry, logical thinking about Quantitative techniques.
3. To develop skills of facing real life problems using operational research techniques.
4. To prepare students to understand the art of applying Operational research techniques.
5. To gain knowledge of Operations research.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Linear Programming Problem (L.P.P.): - 1.1 Modeling with Linear Programming: - 1.2 Two-Variable LP Model 1.3 Graphical LP Solution 1.4 Introduction, Basic Definitions and Terminology and Formulation 1.5 Canonical and Standard forms, Slack, Surplus and Artificial variables 1.6 Solution by Simplex Method 1.7 Degenerate, Alternate, Unbounded and Infeasible Solutions 1.8 Big M method, Formation of dual of a L.P.P.	15
2	Transportation Problem (T.P.): - 2.1 Definition 2.2 T.P. as L.P.P. 2.3 Balanced and unbalanced T.P. 2.4 Methods of finding Initial Basic Feasible Solution (I.B.F.S.)	15

	2.4.1 North – West corner method 2.4.2 Matrix Minima Method 2.4.3 Vogel’s approximation method 2.5 Optimal solution by Modified Distribution (MODI) Method	
3	Assignment Problem (A.P.): - 3.1 Definition 3.2 Balanced and unbalanced A.P. 3.3 Hungarian method 3.4 Variations of A.P (maximization and restrictions)	15
4	Decision Analysis and Games: - 4.1 Introduction 4.2 Characteristics of game theory 4.3 Two-person zero sum game, pay off and pay off matrix, saddle point, pure strategy, mixed strategy, value of game, Dominance Principle, Algebraic system of solving 2X2 Game	15

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures
3. Group Discussion
4. Assignments & Presentation

Internship for Students: Not Applicable

Reference Books (Suggested):

1. Operations Research by H. A. Taha, Pearson Publication
2. Operations Research by V.K. Kapoor, Sultan Chand & Sons publication
3. Operations Research Kanti Swarup & Gupta Manmohan & P. K. Gupta, Sultan Chand & Sons publication
4. Operations Research P. K. Gupta & D., S. Hira S. Chand publication
5. Operation Research by J. K. Sharma

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Customs Act, 1962 and Customs Tariff Act, 1975
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	CACTA654MJ	Customs Act, 1962 and Customs Tariff Act, 1975	4	4	100

Course Objectives:

1. To acquire knowledge of legal provisions enshrined in laws related to Customs Act.
2. To appreciate the applicability of Customs Act in business operations.
3. To gather understanding of legal provisions of the Customs Act, 1962 about matters of compliance while conducting business operations.

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

1. To appreciate the Constitutional power.
2. To understand the basic concepts of the Customs Act.
3. To appreciate the different types of duties.
4. To understand the provisions relating to determination of assessable value.
5. To apply the knowledge in computing duty liability.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Levy and Exemptions from Customs Duty and Types of Duty: 1.1 Introduction of Customs Law: Basic Concepts: Customs, Constitutional Provisions, and Overview of Customs Law 1.2 Levy and Exemptions: Determining Factors, Point and Circumstances of Levy, Procedure, Mechanism and Organisation for Assessment of Duty, Remission, Abatement and Exemptions 1.3 Types of Duty (Customs Tariff Act, 1975): 1.3.1 Basic Customs Duty [Section 12 of The Customs Act & Section 2 of The Customs Tariff Act] 1.3.2 Integrated Tax [Sections 3(7) of the Customs Tariff Act] 1.3.3 Goods and Services Tax Compensation Cess [Section 3(9) of the Customs Tariff Act] 1.3.4 Manner of Computing Assessable Value for Levying Integrated Tax [Section 3(8) of the Customs Tariff Act] 1.3.5 Manner of Computing Value in case of Warehoused Goods [Section 3(8A) of the Customs Tariff Act] 1.3.6 Additional Duty of Customs [Section 3 of the Customs Tariff Act] 1.3.7 Protective Duties [Sections 6 & 7 of the Customs Tariff Act]	15

	<p>1.3.8 Emergency Power to impose or enhance Export Duties [Section 8 of the Customs Tariff Act] and Import Duties [Section 8A of the Customs Tariff Act]</p> <p>1.3.9 Power of Central Government to Apply Safeguard Measures [Section 8B of the Customs Tariff Act]</p> <p>1.3.10 Countervailing Duty on Subsidized Articles [Section 9 of the Customs Tariff Act], Anti-Dumping Duty [Section 9A of the Customs Tariff Act], No Levy under Section 9 or Section 9A in certain cases [Section 9B of the Customs Tariff Act], and Appeal [Section 9C of the Customs Tariff Act]</p> <p>1.3.11 Social Welfare Surcharge on Imported Goods</p> <p>1.3.12 Agriculture Infrastructure and Development Cess on Import of Certain Items</p>	
2	<p>Classification of Imported and Export Goods and Valuation under the Customs Act, 1962:</p> <p>2.1 Classification of Imported and Export Goods:</p> <p>2.1.1 Customs Tariff</p> <p>2.1.2 General Explanatory Notes</p> <p>2.1.3 Additional Notes</p> <p>2.1.4 Rules of Interpretation of the first Schedule to the Customs Tariff Act</p> <p>2.1.5 Project Imports</p> <p>2.2 Valuation under the Customs Act, 1962:</p> <p>2.2.1 Introduction</p> <p>2.2.2 Terms used in commercial parlance</p> <p>2.2.3 Technical terms relating to value in the course of import or export – International Commercial (INCO) Terms</p> <p>2.2.4 Concept of indirect tax and valuation for the same</p> <p>2.2.5 Two approaches for computing the assessable value</p> <p>2.2.6 Valuation of goods based on section 14</p> <p>2.2.7 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007</p> <p>2.2.8 Customs Valuation (Determination of Value of Export Goods) Rules, 2007</p> <p>2.2.9 Date for determination of rate of duty and tariff value</p> <p>2.2.10 Special provisions for classification of sets of articles and accessories</p>	10
3	<p>Importation and Exportation of Goods:</p> <p>3.1 Introduction</p> <p>3.2 Importation</p> <p>3.3 Definitions of important terms</p> <p>3.4 Statutory provisions</p> <p>3.5 Procedure for clearance of imported goods</p> <p>3.6 Exportation</p> <p>3.7 Procedure for the clearance of export goods</p> <p>3.8 Procedure for postal articles</p> <p>3.9 Special provisions relating to stores</p> <p>3.10 Special procedures relating to clearance of baggage</p> <p>3.11 Transit and Transshipment</p>	15
4	<p>Warehousing and Refund:</p> <p>4.1 Warehousing:</p> <p>4.1.1 Introduction</p> <p>4.1.2 Special Provisions for Warehousing, Types of Warehouses [Section 57, 58 And 58A] and Cancellation of License [Section 58B]</p> <p>4.1.3 Warehousing Bond [Section 59]</p>	15

4.1.4	Permission for removal of Goods for Deposit in Warehouse [Section 60]	
4.1.5	Period for which Goods may remain in a Warehouse [Section 61]	
4.1.6	Owner's Right to Deal with Warehoused Goods [Section 64]	
4.1.7	Manufacture and other Operations in relation to Goods in a Warehouse [Sections 65 & 66]	
4.1.8	Removal of Goods from the Warehouse [Sections 67, 68 & 69]	
4.1.9	Allowance in Respect of Volatile Goods [Section 70]	
4.1.10	Improper Removal of Goods from Warehouse [Sections 71 & 72]	
4.1.11	Cancellation and Return of The Warehousing Bond [Section 73]	
4.1.12	Custody and Removal of Warehoused Goods [Section 73A]	
4.2	Refund:	
4.2.1	Introduction	
4.2.2	Application for Refund of Duty or Interest [Section 27] and Processing of Refund Claim [Section 27(2)]	
4.2.3	Doctrine of Unjust Enrichment with respect to Refund of Duty	
4.2.4	Interest on Delayed Refund [Section 27A]	
4.2.5	Refund of Export Duty in Certain Cases [Section 26] and Refund of Import Duty in Certain Cases [Section 26A]	
4.2.6	Refund Claim cannot be a Substitute for Appeal	

List of Recommended Books and Study Materials

1. Final Course Study Material Group-II, Indirect Tax Laws: Part-II: Module-4, New Delhi
2. Commentary on the Customs Act, 1962 (In 3 Volumes) by [Ramamurthy S.](#), Bloomsbury Professional India
3. Taxmann's Customs Law & Practice with Foreign Trade Policy 2024 by V.S. DATEY
4. Customs Tariff of India by [R.K. Jain](#), Centax Publication
5. Customs Act, 1962 by [EBC](#), Eastern Book Company
6. Commentary on The Customs Act 1962 By T.P. Mukherjee, Delhi Law House
7. BDP's Customs Law Manual with CD by ANAND GARG
8. Taxmann's Students' Guide to GST & Customs Law by Dr. Vinod K. Singhania
9. Customs Act with Rules & Regulations Book by Taxmann
10. R.K. Jain's Customs Tariff, IGST and Foreign Trade Policy Rate Recknor, Centax
11. Study Materials of Cost and Management Accountants by ICMA, Kolkata
12. Study Materials of Company Secretary by ICSI, New Delhi
13. Journal of Chartered Accountants by ICAI, New Delhi
14. Journal of Chartered Accountants by ICMA, Kolkata
15. Journal of Chartered Accountants by ICSI, New Delhi

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG)
Assurance
Academic Year: 2024-2025

Name of the Program M.Com. in Advanced Accounting and Taxation			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	FTATA655MJ	Foreign Trade Policy (FTP) & Environment, Social and Governance (ESG) Assurance	4	4	100

Course Objectives:

1. To explain the legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP, other related provisions and basic concepts relating to import and export of goods under FTP.
2. To analyze the basic concepts relating to export promotion schemes provided under FTP namely, duty exemption and remission schemes, RoDTEP scheme, EPCG scheme, EOU, EHTP, STP & BTP schemes, deemed exports.
3. To understand Environment, Social and Governance (ESG) Pillars of Sustainability and Evolution of ESG in India and Learn the Sustainable Development Goals and creating an awareness of the Global trends of Sustainability.
4. To gain knowledge of ICAI's role in Sustainability and learn about Integrated Reporting and Role of Auditor in Sustainability Forum and Certify the BRSR.
5. To analyze the Business Responsibility and Sustainable Reporting requirements.

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

1. Explain the legislation governing FTP, salient features of FTP, administration of FTP, contents of FTP, other related provisions and basic concepts relating to import and export of goods under FTP.
2. Analyze the basic concepts relating to export promotion schemes provided under FTP namely, duty exemption and remission schemes, RoDTEP scheme, EPCG scheme, EOU, EHTP, STP & BTP schemes, deemed exports.
3. Understanding Environment, Social and Governance (ESG) Pillars of Sustainability and Evolution of ESG in India and Learn the Sustainable Development Goals and Creating an awareness of the Global trends of Sustainability.
4. Gain the knowledge of ICAI's role in Sustainability and learning about Integrated Reporting and Role of Auditor in Sustainability Forum and Certifying the BRSR.
5. Analyze the Business Responsibility and Sustainable Reporting requirements.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Foreign Trade Policy (FTP): 1.1 Introduction and Salient Features of FTP 1.2 Administration of the FTP 1.3 Contents of FTP 1.4 Scope of FTP 1.5 Trade Facilitation and Ease of Doing Business 1.6 Other Miscellaneous Provisions 1.7 Provisions Regarding Imports and Exports	15
2	Basic Concepts Relating to Export Promotion Schemes under FTP: 2.1 Duty Exemption & Remission Schemes 2.2 Export Promotion Capital Goods Scheme (EPCG) 2.3 EOU, EHTP, STP and BTP 2.4 Deemed Exports	10
3	Sustainable Development Goals and Environment, Social and Governance (ESG) Assurance: 3.1 Introduction 3.2 Definition of Sustainable Development 3.3 Pillars of Sustainability and Elements of Pillars of Sustainability 3.4 Sustainable Development Goals: 17 SDGs 3.5 Global Trends in Sustainable Reporting 3.6 Integrated Reporting: 6 Cs of Integrated Reporting 3.7 Global Scenario in various Countries: United States and United Kingdom	15
4	Evolution of ESG in India and Initiatives by ICAI: 4.1 Evolution of ESG in India 4.2 Initiatives by ICAI: 4.2.1 Business Responsibility and Sustainability Report (BRSR) and Three Sections of Reporting Questionnaire of BRSR 4.2.2 Nine Principles of BRSR 4.2.3 Alignments of BRSR Principles with SDGs 4.2.4 Assurance in BRSR 4.2.5 Methodology to provide assurance on BRSR 4.2.6 Social Audit Standards 4.2.7 Role of Auditor: Consideration of Climate related Risks in an Audit of Financial Statements	15

List of Recommended Books and Study Materials

1. CS Professional Environmental Social and Governance (ESG) Book by CS Anoop Jain, Commercial Law Publishers (India) Pvt. Ltd.
2. Decoding ESG - A Comprehensive Guide to Environmental, Social and Governance Principles by [Rear Admiral Sanjay Roye](#)
3. Taxmann's Demystifying ESG –by [Dr. Garima Dadhich and Dr. Ravi Raj Atrey](#)

4. Taxmann's Benchmarking ESG & CSR: A Compendium of Best Practices in ESG & CSR in India – Learn from the ESG & CSR practices of companies of different sizes, nature, and sectors [IICA] by [Dr. Garima Dadhich](#) and [Dr. Ravi Raj Atrey](#)
5. Essence of ESG: A Practitioner's Perspective by [Vipul Arora](#), Gullybaba Publishing House Pvt. Ltd.
6. SG: A Roadmap for Corporates by [Srikanth Balagandar and Indrajit Shaw](#), notionpress.com
7. Auditing and Corporate Governance [Mittal Preeti Rani \(Dr.\)](#), [Bansal Anshika \(Dr.\)](#), [Bhatia RC](#), Sultan Chand & Sons
8. Taxmann's ESG & BRSR Reporting – Dedicated guide providing a comprehensive overview of key concepts, practice and challenges combining insights and perspectives by [Kishor M Parikh](#)
9. Foreign Trade and Export-Import Policy of India By: [Madhusudana H](#), [Madhusudana H.S.](#), [Madhusudana H.S.](#), Publisher: [New Century Publications](#)
10. Final Course Study Material Group-II, Indirect Tax Laws: Part-II: Module-4, New Delhi
11. Commentary on the Customs Act, 1962 (In 3 Volumes) by [Ramamurthy S](#), Bloomsbury Professional India
12. Taxmann's Customs Law & Practice with Foreign Trade Policy 2024 by V. S. Datey
13. Customs Tariff of India by [R.K. Jain](#), Centax Publication
14. Customs Act, 1962 by [EBC](#), Eastern Book Company
15. Commentary on The Customs Act 1962 By T.P. Mukherjee, Delhi Law House
16. BDP's Customs Law Manual with CD by ANAND GARG
17. Taxmann's Students' Guide to GST & Customs Law by Dr. Vinod K. Singhania
18. Customs Act with Rules & Regulations Book by Taxmann
19. R.K. Jain's Customs Tariff, IGST and Foreign Trade Policy Rate Recknor, Centax
20. Study Materials of Cost and Management Accountants by ICMA, Kolkata
21. Study Materials of Company Secretary by ICSI, New Delhi
22. Journal of Chartered Accountants by ICAI, New Delhi
23. Journal of Chartered Accountants by ICMA, Kolkata
24. Journal of Chartered Accountants by ICSI, New Delhi

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Commercial Laws and Practices
Academic Year: 2024-2025

Name of The Programme M.Com. in Business Laws			Programme Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	RACLP656MJ	Recent Advances in Commercial Laws and Practices	4	4	100

Preamble:

Commercial world is changing with new regulatory mechanism where issues as to Law on Competition, securitization, debt recover from financial institutions etc. are becoming important and hence students are expected to be aware of such issues in the contemporary business scenario.

Objectives of the Program:

To understand purpose, scope and legal framework of law relating Competition, Securitization, debt recovery and Special economic zones and disputes settlement mechanism provided under relevant substantive laws regulating such bodies or authorities.

Depth of the program:

Fundamental Knowledge, Principles and provisions of relevant policy, statutes and its applicability along with judicial decisions on such issues.

Unit No.	Title and Contents	No. of Lectures in Clock Hours
1.	Competition Act, 2002: Definitions, Prohibition of certain agreements, Prohibition of abuse of dominant position, Regulation of combinations (Ss. 3 to 6), Competition Commission of India. (Ss. 7 to 13) Establishment, Composition, Selection Committee for Chairperson and Members of Committee, Term of Office, Resignation, Removal, Suspension, Restrictions on employment of Chair Person and other members, Appointment, Duties of Director General etc. (Ss. 16 to 17, 41) Duties, Powers, Functions, Meetings and Orders of Commission (Ss. 18 to 20, 22, 31), Acts taking place out of India (Ss. 32) Penalties (Ss. 42 to 48) Competition Appellate Tribunal (Ss. 53A to 53U)	15

2.	The Special Economic Zones Act, 2005: Objectives and Definitions (Ss.1 and 2) Establishment of Special Economic Zones (SEZs) (Ss.3 to 7) Constitution of Board of Approval (Ss.8 to 10) Development Commissioner (Ss.11 and 12) Single Window Clearance (Ss.13 to 25) Special Fiscal Provisions for SEZs (Ss.26 to 30) SEZ Authority (Ss.31 to 41) Reference of Disputes and Miscellaneous Provisions (Ss.42 to 58 and Schedules I to III)	15
3.	The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002: Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12), Enforcement of Security Interest (Ss. 13 to 19) Central Registry (Ss. 20 to 26) Offences and Penalties (Ss. 27 to 30)	15
4.	The Recovery of Debts Due to Banks and Financial Institutions Act, 1993: Need & Object, Establishment of Tribunal and Appellate Tribunal – Jurisdiction, Powers and Authority of Tribunals- Procedure of Tribunals, Powers of Tribunals, Recovery of Debt Determined by Tribunal.	15

***All Acts / Rules / Conventions are to be studied with recent amendments**

• **Teaching Methodology:**

- ❖ Class Room Lectures
- ❖ Guest Lectures
- ❖ Visiting to various Companies
- ❖ Group Discussion, Debates
- ❖ Assignments and Presentation

References:

Sr. No.	Title of the Book	Author/s	Publication
1.	Taxman's Corporate Law	Taxman's	Taxman Allied Services Pvt. Ltd., New Delhi. (Recent Edition)
2.	Seth's Commentaries on Banking Regulatory Act and Allied Banking Laws	Seth's	Law Publishers (India) Pvt. Ltd., Allahabad
3.	"Banking Law and Practice in India"	Taxman's	India Law House, New Delhi
4.	"Banking Law and Practices"	P. N. Varshney	Sultan Chand & Sons, New Delhi (2012)
5.	"Securitisation & Debt Recovery Laws" (Along with Allied Acts & Rules)	Justice A.B.Srivastava & C.S.Lal (Advocate)	(in 2 Vols.) 10 th edition, (2018)
6.	Digest on Debt Recovery Laws (1993-2012)	Digest	Law Publishers (2017)

7.	“Special Economic Zones in India: Challenges and Prospects”	K. B. Nidheesh	Jain Book Agency, (2016)
8.	“Competition Law in India: Policy, Issues, and Developments”	T. Ramappa	(2013)
9.	All bare Acts of respective legislations referred in the syllabus		

Suggested web reference:

Sr.No.	PPTs	Other
1.	https://www.cci.gov.in/sites/default/files/presentation_document/10_cii%2Cmar06_20080710111440.pdf?download=1 (Overview of Competition Law and Policy)	Research Paper: Sezs in india: concept, objectives and strategies (by Dr. R. Shashi kumar (https://www.gtap.agecon.purdue.edu/resources/download/4103.pdf))
2.	https://www.slideshare.net/AkritiSingh30/debt-recovery-tribunal	Booklet -Special Economic Zones,(by Nishith Desai and Associates) http://www.nishithdesai.com/fileadmin/user_upload/pdfs/Special_Economic_Zones.pdf

Faculty: COMMERCE & MANAGEMENT (Commerce)

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

Subject: Legal Aspects of Industrial Relations

Academic Year: 2024-2025

Name of The Programme M.Com. in Business Laws			Programme Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	LAIR657MJ	Legal Aspects of Industrial Relations	4	4	100

Preamble:

The labour movement played vital role in the enacting of laws protecting labour rights in the 19th and 20th centuries. Labour rights required protection to ensure social and economic development since the industrial revolution. After the Independence Indian government passed numerous legislations for the regulation of labour relations and their welfare. Labour and Industrial law are instrumental to highlight aspects of the relationship between trade unions, employers, and employees. The industrial legislations define the rights and obligations of workers, union members and employers in the workplace. An understanding of industrial Laws is essential for Commerce students because the scope and ambit of these laws is very wide and is touching the lives of millions of working population in the country.

Objectives of the Program:

1. To introduce students to the fundamental concepts, scope, and importance of Industrial Law and its relevance to industrial relations.
2. To familiarize students with various labour and industrial legislations, including constitutional provisions related to industrial relations.
3. To study the mechanisms available under the Industrial Disputes Act, 1947, for dispute resolution and study legal provisions relating to strikes, lockouts, and retrenchment.
4. To the basic provisions of the Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act, 1971, and the Industrial Employment (Standing Orders) Act, 1946.
5. To understand the legal framework governing working conditions, safety, health and welfare of the workers.
6. To study the Contract Labour (Regulation and Abolition) Act, 1970.
7. To develop an understanding of industrial discipline, domestic inquiries, and procedures for handling industrial misconduct.

Depth of the program:

After the completion of the course, students will be able

1. To develop expertise in industrial and labour laws, enabling students to interpret and

apply legal provisions in real-world industrial disputes.

2. To equip students with knowledge of dispute resolution mechanisms, including conciliation, arbitration, and adjudication.
3. To promote awareness of employee rights, unfair labour practices, and compliance with standing orders.
4. To develop skills in handling industrial relations, trade unions, strikes, and disciplinary actions within an organizational framework.
5. To make students aware of legal provisions on working conditions, contract labour, and industrial relations
6. To make students understand professional responsibility of employers in industrial relations and labour law compliance.
7. To develop among students the skills required to analyze case laws, interpret legislation, and judicial pronouncements related to industrial disputes
8. To encourage students to critically examine existing labour and industrial laws and suggest modalities for better industrial relations.

Unit No.	Title and Contents	No. of Lectures in Clock Hours
1.	Introduction to industrial law: Concept and meaning of Industry, Industrial law and industrial relations. Labour and Industrial legislations and relevant Constitutional provisions – Relevant Fundamental Rights, Directive Principles of State Policy and Distribution of legislative powers, Development of Industry and Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter- disciplinary subject.	15
2.	Settlement of Industrial Disputes: The Industrial Disputes Act, 1947: Objectives, Basic Definitions, Industry and Industrial Disputes, Settlement of Industrial Disputes - Authorities and Procedures, Strikes, Lock-outs, Lay off, Retrenchment and Recovery of Dues.	15
3.	Unfair Labour Practices and Model Standing Orders: 1. Unfair Labour Practices under the Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act 1971 2. The Industrial Employment (Standing Orders) Act, 1946 : a) Model Standing Orders – Standing Orders -Submission of Draft Standing Orders (SO) - Conditions for certification of Standing Orders(SO) - Appeals - Duration and	15

	modification of SO, Misconducts, b) Code of Discipline -Disciplinary Proceedings in Industries / Domestic Inquiry – Preliminary Enquiry, Charge- sheet, service of charge sheet - power to suspend pending enquiry - procedure to conduct a Domestic Enquiry - Report of the enquiry officer - punishment.	
4.	Working Conditions in factories and Contract labour : a) The Factories Act, 1948 : Objectives, Basic Definitions, Health, Safety and Welfare Measures, Working Hours of Adults and Employment of Young Persons and Women, Leaves b) The Contract Labour (Regulation and Abolition) Act, 1970 : Objects and Reasons, Registration of establishments, Licensing of Contractors, Welfare and Health of Contract Labour, Penalties and Procedures	15

• **Teaching Methodology:**

- ❖ Class Room Lectures
- ❖ Guest Lectures
- ❖ Visiting to various Companies
- ❖ Group Discussion, Debates
- ❖ Assignments and Presentation

References:

Sr. No.	Title of the Book	Author/s	Publication
1.	Introduction to Labour and Industrial Law,	Avtar Singh and Harpreet Kaur	LexisNexis
2.	How to Conduct and Defend Disciplinary Inquiry and Cases	G.M. Kothari	Eastern Book Company
3.	Law Relating to Disciplinary Proceedings in Industries	H.L. Kumar	Universal Publishing Co Pvt. Ltd.
4.	Handbook of Labour and Industrial Law	P.L. Malik	Eastern Book Company.
5.	Treatise on the Contract Labour (Regulation and Abolition) Act, 1970	S.D. Puri and Sandeep Puri	Snow White Publications.
6.	Labour and Industrial Law	S.K. Puri	Allahabad Law Agency.
7.	Labour and Industrial Laws	S.N. Mishra	Central Law Publications.
8.	Industrial and Labour Laws	S.P. Jain	Dhanpat Rai & Co.
9.	Labour Law.	Taxmann's	
10.	Industrial Employment (Standing Orders) Act, 1947.	K.D. Srivastava	Eastern Book Company, Lucknow.

11.	Labour Law and Labour Relations - Cases and Materials	I.L.I.	(Edited by Anand Prakash, S.C.Srivastava P.Kalpakarn), N.M.Tripati Pvt., Ltd., Bombay.
12.	Labour and Industrial Laws	S.N. Misra	Central Law Publications, Allahabad.
13.	Management, Workers participation and the Law	Badrudin	Deep and Deep. Publication, New Delhi.
14.	Labour and Industrial Laws	V..G. Goswarny	Central Law Agency, Allahabad.
15.	Constitutional Law of india (in two Volumes)	H.M. Seervai	Universal Book Traders, New Delhi.
16.	Constitutional law of India, 4th Edition	M.P. Jain	Wadhwa and Company, Nagpur.
17.	The Constitutional Law of India	J.N. Pandey	Central Law Agency, Allahabad.
18.	Labour laws everybody should know	H.L. Kumar	Universal Law Publishing Co., Delhi.
19.	Commentary on Labour and Industrial Laws	Khan & Khan	Asia Law House,Hyderabad.
20.	The Law of Industrial Disputes	O.P. Malhotra	5th Ed., 1998, VoL I & Universal Law Publishing Co., Pvt. Ltd , New Delhi.
21.	Labour and Industrial Laws	V.G. Goswamy	Central Law Agency, Allahabad.
22.	Commentaries of Industrial Disputes Act, 1947.	D.O. Sethi J	Vol., 1& 2, Law Publishing House, Allahabad. 6. K.D. Srivatsava : The Law of Industrial Disputes.
23.	Reports of the First (1969) and Second (2002)		National Commissions on Labour.
	Law and Procedure of Departmental Enquiries and Disciplinary Actions.	Chaturvedi. R.G.	

Faculty: COMMERCE & MANAGEMENT (Commerce)**Class: M. Com Part-II (Sem-IV)****Subject: Activity Based Costing****Academic Year: 2024-2025**

Name of The Programme M.Com. in Advanced Cost Accounting and Cost System			Programme Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com.	IV	ABC658MJ	Activity Based Costing	4	4	100

Course Objectives:

1. To create awareness among the students regarding Activity Based Costing.
2. To familiarize students with the Activity Based Forecasting and Budgeting.
3. To acquaint students with the applications of Activity Based Management.
4. To cultivate strategic perspective towards Activity Based Performance Measurement.

Course Outcomes: After completion of the course:

1. Students will understand the concept of Activity Based Costing.
2. Students will apply the procedure of Activity Based Budgeting.
3. Students will utilize advanced tools in application of Activity Based Management.
4. Students will develop strategic insights for Decision Making and Performance Improvement.

Unit No	Unit Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Activity Based Costing 1.1 Meaning, Key components, Background, Purpose, Advantages and Limitations, Stages in Activity Based Costing, Levels of Activity Based Costing, Requirements in implementation of Activity Based Costing. 1.2 Inadequacies of Traditional Method, Characteristics of Activity Based Costing, Types of Activities – Value Added and Non-Value-Added Activities 1.3 Cost Allocation under Activity Based Costing and in Traditional Method, 1.4 Traditional Absorption Costing Vs. Activity Based Costing 1.5 Main Activities and its Cost Drivers, Develop Activity Cost Pools and Calculate Activity Cost Pool Rate. 1.6 Numerical Problems on Traditional Method Vs. Activity Based Costing	15
2.	Activity Based Forecasting and Budgeting 2.1 Activity Based forecasting – Meaning, Process 2.2 Forecasting using Activity-Based Data 2.3 Cost Drivers Analysis and its role in Financial Forecasting 2.4 Activity Based Budgeting – Meaning, Definitions, Advantages, Disadvantages, Types, Factors affecting on Activity Based Budgeting, Steps involved in Activity Based Budgeting 2.5 Traditional Budgeting Vs. Activity Based Budgeting 2.6, Numerical Problems.	15

3	Activity Based Management 3.1 Activity Based Management – Meaning, Activity Based Costing for Planning and Managing Activities 3.2 Using Activity Based Costing for Pricing and Product Mix Decisions 3.3 Cost Reduction through Activity Management 3.4 Activity Based Costing for Process Improvement 3.5 Activity Based Costing for Different Sectors – Manufacturing, Service, E-Retailing 3.6 Case Studies	15
4	Business Performance Measurement and Activity Based Costing 4.1 Business Performance Measurement – Meaning, Objective and Significance. 4.2 Business Financial Performance Measurement using Activity Ratios – Meaning, Types – Efficiency ratio, Activity Ratio, Calendar Ratio, Capacity Usage Ratio, Capacity Utilisation Ratio, Idle Time Ratio. 4.3 Improving Performance Measurement with Activity based costing 4.4 Integrating Activity Based Costing with Performance Measurement tools: Benchmarking, Total Quality Management and Balanced Scorecard. 4.5 Activity based Responsibility Accounting - Meaning, Benefits and Challenges 4.6 Activity Based Performance Reporting for Value added and non-value-added Cost	15

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business/Industry Units
- Group Discussion/Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD & UGC
- Case Studies / Case Problems

Books for Reference:

S. No.	Title of Book	Name of Author's	Publication
1.	Hornigren's Cost Accounting	Srikant M. Datar, Madhav V. Rajan	Pearson India Education Services Pvt. Ltd. Noida, U.P.
2	Cost and Management Accounting	Ravi M. Kishore	Taxmann Publications(P) Ltd., N.Delhi
3	Cost Accounting	Jawahar Lal, Seema Srivastava	Mc Graw Hills Education P. Ltd., Chennai
4	Cost Accounting Principles and Practice	S.P. Jain, K.L. Narang	Kalyani Publishers, New Delhi
5	Cost Accounting Theory and Problems	S. N. Maheshwari	Mittal Shree Mahavir

6	Cost Accounting-Principles & Practices	Dr.M.N. Arora	Vikas Publishing House
7	Cost and Management Accounting	Colin Drury	Cengage Learning Delhi
8	Cost and Management Accounting – Theory, Problems & Solutions	M N Arora	Himalaya Publishing House Mumbai
9	Cost Accounting -Methods & Problems	B.K. Bhar	Academic Publisher Calcutta
10	Advanced Cost Accounting	Dr. D.M. Gujarathi	Idol Publications, Pune
11	Principles & concepts of Cost Management System	Asish K. Bhattacharyya,	Prentince Hall, New Delhi
12	Advanced Cost and Management Accounting (Problems and Solutions)	V.K. Saxena, C.D. Vashist	Sultan Chand & Sons, New Delhi
13	Cost Accounting – Text, Problems and Cases	Jawahar Lal, Seema Srivastava, Manisha Singh	Mc Graw Hills Education P. Ltd., Chennai
14	Rathnam's Cost Accounting	P.V. Rathanam, P. Lalaitha	Kitab Mahal Publication, Alahabad
15	Cost Management	Guan Hansen Mowen	Gengage Learning India Pvt. Ltd. New Delhi
16	Management and Cost Accounting	Colin Drury	Thomson Asia Pvt. Ltd New Delhi
17	Cost Accounting	Horn gren, Datar, Foster	Pearson Education Pvt. Ltd. delhi
18	Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary, Journal of Capital Market,		

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Cost Auditing and Cost System
Academic Year: 2024-2025

Name of The Programme: M.Com. in Advanced Cost Accounting and Cost System			Programme Code	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lecture per week (60 minutes per Lecture)	Credits	Marks
M.Com	IV	RACACS659MJ	Recent Advances in Cost Auditing and Cost System	4	4	100

Course Objectives:

1. To create awareness regarding the Big Data and Big Data Analytics.
2. To develop understanding about Technology for Cost Control.
3. To recognize the application of Goods and Services Tax and Forensic Auditing
4. To be familiar with Environmental and Sustainable Cost Management and Audit.

Course Outcomes: After completion of the course:

1. Students will understand the concepts of Big Data, Big Data Analytics.
2. Students will be able to apply the technology for cost management.
3. Students will gain knowledge of Goods and Services Tax and Forensic Audit.
4. Students will be able to analyze environment aspects for business sustainability.

Unit No	Unit Title and Contents	No. of Lectures in Clock Hours
1	Big Data and Big Data Analytics 1.1 Big Data - Meaning, Concepts, Advantages and Disadvantages, Framework, 1.2 Differences between Big data and Traditional Data 1.3 Types of Bigdata 1.4 Big data analytics – Meaning, Essentials, Characteristics, Benefits 1.5 Big Data Analytics for Cost Management 1.6 Reshaping cost control practices - Case Studies on Big Data Analytics	15
2	Technology for Cost Control 2.1 Technology for Cost Control: Meaning, Objectives, Importance, Benefits and Challenges 2.2 Software's used for Cost Control: ERPs for Control of Material, Labour and Overheads 2.3 Remote Accounting Services (Outsourcing Accounting Services): Meaning, Objectives, Process, Cloud computing: 2.4 Artificial Intelligence: Meaning, Artificial Intelligence for Cost Management and Cost Control 2.5 IOT (Internet of Things): Meaning and Business Cost Control through IOT Implementation.	15

3	Basics of Goods and Services Tax and Forensic Auditing 3.1 Goods and Services Tax Audit – Meaning, Applicability, Qualification and Dis Qualification of Auditor, Features, Scope and Benefits, 3.2 Procedure for Conducting and Reporting under Goods and Services Tax Audit 3.3 Forensic Audit - Meaning, Definitions, objectives Features, Scope, Needs, Types and Applicability. 3.4 Procedure for Conducting and Reporting under Forensic Audit 3.5 Role of Costing in Forensic Audit. 3.6 Difference Between Internal Audit and Forensic Audit.	15
4	Environmental, Sustainable Cost Management and Audit 4.1 Environmental Cost Management - Meaning of Environmental Cost, Types, Factors affecting Environmental Cost 4.2 Importance and Benefits of Environmental Cost Management 4.3 Sustainable Cost Management- Meaning, Implementation and Challenges 4.4 Resources Audit for Sustainable Cost Management - Green Audit, Energy Audit, Waste Audit, -Meaning, Importance, Applications. 4.5 Sustainability Reporting - Meaning of Sustainability Report, Integrating Environmental and Social Matrix for Sustainability Reporting. 4.6 Case Studies on Sustainability	15

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business/Industry Units
- Group Discussion/Debates
- Assignments, Tutorials, Presentations, Role Play etc.
- YouTube Lectures developed by MHRD & UGC
- Case Studies / Case Problems

Books for Reference:

S. N.	Title of Book	Name of Author's	Publication
1.	Management Accounting	P.C. Tulsian	Tata McGraw Hill Publishing Co.
2	Big Data: A Revolution That Will Transform How We Live, Work, and Think	Viktor Mayer Schönberger, Kenneth Cukier	Houghton Mifflin Harcourt
3	Cost Management: Accounting and Control	Don R. Hansen and Maryanne M. Mowen	Thomson South-Western, United States of America
4	Advanced Management Accounting	Ravi Kishore	Taxman New Delhi
5	Principles of Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd. New Delhi

6	Sustainable Excellence: The Future of Business in a Fast-Changing World	Aron Cramer and Zachary Karabell	
7	Strategic Cost Management	Ravi M. Kishore	Taxmann's
8	Business Intelligence and Big Data: Drivers of Organizational Success	Celina Olszak	Auerbach Publications
9	Introduction to Big Data and Analytics	Amandeep Kaur	Notion Press
10	Cost Reduction and Control Best Practices: The Best Ways for a Financial Manager to Save Money	Institute of Management and Administration	Wiley
11	Concepts of Environmental Management for Sustainable Development	M.C. Dash	Dreamtech Press New Delhi
12	Environmental Accounting, Sustainability and Accountability	Somnath Debnath	SAGE Publications Pvt Ltd, New Delhi
13	Handbook of Sustainability Management	Edited by: Christian N Madu and Chu-Hua Kuei (Pace University, USA)	World Scientific Publishing Co Pte Ltd 5 Toh Tuck Link, Singapore 596224
14	Strategy for sustainability: a business manifesto	Adam Werbach	
15	Cases in Cost Management: A Strategic Emphasis	John K Shank	South Western Educational Publishing, New York
16	Concepts of Environmental Management for Sustainable Development	M.C. Dash	WILEY INDIA,
17	Handbook on Goods and Services Tax	CA Pushpendra Sisodiya	Bharat Law House Pvt. Ltd.
18	Bharat GST Law with rate of Tax on Goods and Services	Bharat Law House	Bharat Law House Pvt. Ltd.
19	A Birds Eye View of GST	R. K. Jha , P.N. Singh	Asia Law House Publication, Hyderabad
20	Sustainability of Business in the Context of Environmental Management	Pritwani Kamlesh	The Energy and Resources Institute, TERI
21	Forensic Audit and Accounting	Gems A Hall	Hopwood
22	Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary, Journal of Capital Market, Global Journal of Environmental Science and Management		

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Trends in Cooperatives and Rural Developments
Academic Year: 2024-2025

Name of the Program M.Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M.Com.	IV	RTCRD661 MJ	Recent Trends in Cooperatives and Rural Developments	4	4	100

Course Objectives:

1. To provide students with a clear understanding of the concepts, principles, and historical evolution of cooperatives and their role in rural development.
2. To critically analyze the challenges faced by cooperatives and rural areas, while identifying opportunities for growth through government policies, technological advancements, and community initiatives.
3. To encourage innovative thinking and leadership skills among students for contributing to the cooperative sector and rural development initiatives.
4. To equip students with practical knowledge of successful cooperative models, rural development projects, and real-world case studies that can be applied in their professional careers.
5. To familiarize students with the legal, financial, and institutional frameworks influencing cooperatives and rural development, including government schemes and global best practices.

Course Outcome:

1. Evaluate technological advancements, diversification strategies, and policy changes in the cooperative sector.
2. Students understand Demonstrate knowledge of emerging trends in rural technology, entrepreneurship, and climate-resilient practices.
3. Students can Apply knowledge of government schemes, financial support systems, and public-private partnerships to promote rural and cooperative development.
4. Exhibit leadership qualities and entrepreneurial abilities to drive innovations in cooperatives and rural development initiatives.
5. Develop case studies and models based on successful examples of cooperatives and rural development projects to enhance practical understanding.
6. Use the acquired knowledge to actively participate in or lead initiatives that contribute to sustainable rural and community development.

Unit	Title and Contents	No. of Lectures in Clock Hours
1	Introduction to Cooperatives and Rural Development 1.1 Cooperatives 1.1.1 Introduction of Cooperatives 1.1.2 Evolution and Definition of Cooperatives 1.1.3 Principles and importance of cooperatives. 1.1.4 Historical development of the cooperative movement in India 1.1.5 Cooperative thought process; Pre-Rochdale thinkers; Robert Owen, Raiffeisen 1.2 Rural Development: 1.2.1 Meaning and Definition 1.2.2 Scope and objectives. 1.2.3 Role of rural development in economic growth. 1.2.4 Challenges in rural development. 1.2.5 Distinction between growth and Development 1.2.6 Rural Development Strategies 1.2.7 Rural Infrastructural Development	15
2	Recent Trends in Cooperatives 2.1 Recent Trends in Cooperatives 2.1.1 Introduction 2.1.2 The Role of Cooperatives in Technological Trends 2.1.3. Automation in Cooperatives 2.1.4 Digitalization in Cooperatives 2.1.5 Use of mobile applications and e-commerce in cooperatives 2.2.3 The Role of Technology in Enhancing Cooperative 2.2 Policy and Legal Framework 2.3.1 Need for Legal Frame Work for Cooperatives 2.3.2 History of Cooperative Legislation in India 2.3.3 Recent amendments in cooperative laws. 2.3.4 Impact of GST and tax policies on cooperatives. 2.3.5 The Provisions Relating to Employees of Cooperatives	15
3	Emerging Trends in Rural Development 3.1 Technological Advancements in Agriculture and Rural Areas 3.1.1 Precision farming, AI in agriculture. 3.1.2 Green energy initiatives (solar, biogas, and wind energy). 3.2 Skill Development and Entrepreneurship 3.2.1 Rural skill development programs. 3.2.2 Start-ups and rural entrepreneurship. 3.2.3 Role of self-help groups (SHGs). 3.3 Sustainable Rural Development 3.3.1 Climate-resilient agriculture. 3.3.2 Waste management and sanitation initiatives. 3.3.3 Water conservation and irrigation technologies.	15
4	Challenges and Opportunities in Cooperatives and Rural Development 4.1 Challenges in the Cooperative Sector 4.1.1 Leadership and governance issues. 4.1.2 Financial constraints and lack of modernization. 4.2 Challenges in Rural Development 4.2.1 Regional disparities and inadequate infrastructure. 4.2.2 Limited access to credit and technology.	15

	4.3 Opportunities for Growth 4.3.1 Government initiatives like PM-FME, Digital India, and MNREGA. 4.3.2 Role of international organizations in rural development. 4.3.3 Public-private partnerships (PPPs) and their impact.	
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List of Recommended Books and Study Materials

1. Cooperation: Principles and Practice by Taimni K.K., National Cooperative Union of India (NCUI), New Delhi
2. The Cooperative Movement in India by B.S. Mathur, Sahitya Bhavan Publications, Agra
3. Cooperative Management and Development by S.N. Tripathy, Discovery Publishing House, New Delhi
4. Cooperatives and Rural Development by H.P. Singh, Anmol Publications Pvt. Ltd., New Delhi
5. Cooperative Banking in India by Dr. T.K. Jain, Atlantic Publishers and Distributors, New Delhi
6. Fundamentals of Co-operation, O. R. Krishnaswamy by S. Chand & Company, New Delhi
7. Cooperative Management - Principles and Techniques, Dr. S. Nakkiran by JBA Book
8. Cooperation Principles, Problems and Practice by T. N. Hajela, Ane Books Pvt Ltd, 2010
9. Theory, History and Practice of Co-operation, Bedi R. D. by R. Lal Book Depot, Meerut
10. Mathur, B. S., Cooperation in India, Sahithya Bhavan Publishers, Agra
11. Kulandaiswamy, V., Principles of Cooperative Management, Rainbow Publication, Coimbatore
12. Sinha S. K., Sahaya R., Management of Cooperative Enterprises NCCT, New Delhi.
13. Co-operative Banks in India & Select Countries by R Karunakaran, S Nakkiran, S. Nakkiran, V Natarajan by New Century Publication
14. Management of Co-operative Banks by Dr. D. C. Gohil, Shanti Prakashan
15. Kamat G. S. - New Dimension of Co-operative Management, Himalaya Publishing
16. Khandelwal M. C. – Co-operative Audit, Patiyala Pustak Bhandar, Jaipur
17. Samiuddin- Scope and Problems of Co-operative in India, Alighr
18. Krishnaswami O. R. - Co-operative Audit, National Council for Co-operative Training, New Delhi.
19. S. L. Goyal- Principles, Problems, and Prospects of Co-operative Administration, Sterling Publishing Pvt. Ltd, Jalandhar
20. Samiuddin- Co-operative Farming & its impact on Rural Industrialization, Aligarh

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Co-operation and Rural Development
Academic Year: 2024-2025

Name of the Program M. Com. in Cooperation and Rural Development			Program Code	Name of the Department Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. Com.	IV	ETCRD660MJ	Emerging Trends in Co-operation and Rural Development	4	4	100

Course Objectives:

1. To understand the emerging challenges and trends in co-operative sectors.
2. To explore the role of co-operatives in rural development.
3. To analyses the impact of government schemes and digitalization in rural development.
4. To develop critical insights into sustainable practices for rural and co-operative development.
5. To study scheme of about joint business, self-help group and it challenges for development.

Course Outcomes:

1. Students will understand importance of cooperative in the development of Indian economy.
2. Students will study the various recent and innovative techniques in cooperative sector.
3. Learner will understand the role of National Cooperative Development Corporation (NCDC).
4. Learner will be aware about various scheme of Government support in rural development.
5. Students will also study the self-employment opportunities in the rural area

Unit No.	Unit Title and contents	No. of Lectures in Clock Hours
1	Role of Co-operation in Economic Development 1.1 Meaning, Definition, Principles of cooperative 1.2 Evolution and significance of co-operatives in India. 1.3 Comparative analysis of co-operatives with private business 1.4 Role of co-operatives to rural development 1.5 Impact of co-operatives to rural development	15
2	Emerging Trends in Co-operative Movements 2.1 Digitalization in co-operative societies: E-banking and E-governance: Meaning, Purpose, Need, Challenges. 2.2 Role of technology in enhancing transparency and efficiency. 2.3 Social entrepreneurship in co-operatives 2.4 National Cooperative Development Corporation (NCDC): Introduction, Objectives, Various Schemes of NCDC for Rural Development.	15
3	Government Policies and Programs 3.1 Overview of major schemes related to rural development:	15

	3.2 Pradhan Mantri Gram Sadak Yojana: 3.2.1. Prominent features of Pradhan Mantri Gram Sadak Yojana 3.2.2. Objectives of Pradhan Mantri Gram Sadak Yojana 3.2.3. Application of Pradhan Mantri Gram Sadak Yojana, 3.3 Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA): 3.3.1 History of MGNREGA 3.3.2 Objectives of MGNREGA 3.3.3 Scheme of Components of MGNREGA, 3.4. Digital India 3.4.1. Meaning of Digital India 3.4.2 Role of Digital India for rural connectivity 3.4.2. Purpose of Digital India 3.4.3. Challenges for Implementation of Digital India	
	Sustainable Rural Development 4.1 Concepts of self-reliance and sustainable agriculture: Meaning of Self Reliance, Objectives, 4.2 Role of Livestock and Dairy Farming in in Rural Development: Livestock-Meaning, Role of Livestock in Indian Economy Dairy Farming-Importance, Challenges, Opportunities in dairy farming business. 4.3 Role of SHGs (Self-Help Groups) in women empowerment. 4.4 Challenges in achieving sustainable development in rural India.	15

Reference Books:

1. Katar Singh (2009), Rural Development- Principles, Policies and Management, SAGE Publications India Pvt Ltd, New Delhi.
2. Prime Minister's Rural Development Fellows Scheme revised guidelines (April 2024), Government of India Ministry of Rural Development Department of Rural Development.
3. Swarnjayanti Gram Swarozgar Yojana Guidelines, Reserve Bank of Indian, Mumbai.
4. Joshi, S. C., Joshi, D.R. & Dani, D.D. (Eds.) (1984). Rural development in the Himalaya: problems and prospects. Naini Tal: Gyanodaya Prakashan.
5. Singh, Katar (2005). Rural development: principles, policies and management. New Delhi: Sage.
6. Vinod Kumar (2007). Rural development: energy prospective. Jaipur: ABD Publishers.
7. Sabade B.R (2009), Industrial Development of Maharashtra, Mahratta Chamber of Commerce and Industries, Pune
8. Industrial Maharashtra: Facts, Figures and Opportunities, (2007), Maharashtra Economic Development Council, Maharashtra, Mumbai.
9. National Cooperative Development Corporation - NCDC, official Web site, Government of India.
10. Mahatma Gandhi NREGA- Official website, Ministry of Rural Development, Government of India.
11. Digital Banking (January, 2024), Indian Institute of Banking and Finance (IIBF), Taxaman Publication, New Delhi.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Skill Enhancement in Business Practices and Environment
Academic Year: 2024-2025

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.	IV	SEBPE662MJ	Skill Enhancement in Business Practices and Environment.	4	4	100

Course Objectives:

1. To make students understand and develop essential skills for managing and leading businesses and its Practices in a dynamic and challenging environment.
2. To impart the knowledge of Business, nature of Business and its Practices.
3. To make students understand the applicability of skills as per the nature of Business and its Practices.
4. To explore and expand the knowledge base and the utility of Skills set in the Current Scenario of the Business Practices.

Course Outcomes:

1. Students will get acquainted and equipped with the knowledge and understanding the current trends in Business Practices and Business Environment
2. Students will be able to acquire a balance mix of Personal and Professional knowledge with Practical application of skills designed to transform and enhance Employability and Entrepreneurial Capabilities
3. Students will develop their ability to understand and deal with issues and Ethics in Business Practices and Environment
4. Students will be able to understand the Indian and international business environment and Business Practices
5. Students will develop an insight about current business Practices at the Local and Global Level.

Unit No.	Unit Title and contents	No. of Lectures in Clock Hours
1.	Introduction to Business Practices and Environment 1.1. Introduction and Understanding Business Environment 1.2. Current Scenario in the Business Practices 1.3 Global Business Environment and Practices 1.4 Impact of Digitalization on business Practices 1.5. Use and impact of social media, Digital marketing and e- commerce in Business 1.6. Role of Technology in transforming business 1.7. Resource management and allocation	15

2.	Skill Enhancement in the Business Practices 2.1 Business Strategy formulation and implementation 2.2 Understanding the co-relation between Business, Nature of the Business and required Skills 2.3 Entrepreneurial Skills 2.4 Communication Skills 2.5 Correspondence Skills 2.6 Negotiation Skills 2.7 Financial Literacy and Skills 2.8 Public Speaking Skills 2.9 Presentation skills 2.10 Decision Making Skills 2.11 Project Management Skills 2.12 Strategic thinking skills	15
3	Business Strategy and Decision Making 3.1 Business Strategy formulation and implementation 3.2 Decision making models and Framework (SWOT, Porter's Five Forces) 3.3 Entrepreneurship and Innovation in Business 3.4 Startup Culture 3.5 Business idea Generation and validation	15
4	Sustainability and Ethics in Global Business Practices 4.1 Environmental impact and Sustainable business models 4.2 Ethical Sourcing and fair-trade Practices 4.3 Sustainable Business Practices 4.4 Green Business Practices 4.5 Trends in Sustainability 4.6 Real world Business Case Studies / Emerging Trends <ul style="list-style-type: none"> a) Zepto b) Blink it c) Porter 	15

Reference Book

1. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House
2. Francis Cherunilam : Business Environment, Himalaya Publishing House
3. Dr S Sankaran: Business Environment, Margham Publications
4. S.K. Mishra and V.K. Puri: Economic Environment of Business, HPH
5. Rosy Joshi and Sangam Kapoor: Business Environment, Kalyanai Publications
6. A C Fernando: Business Environment, Pearson
7. Dr V Murali Krishna, Business Environment, Spectrum Publications
8. Namitha Gopal, Business Environment, McGraw Hill

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Recent Advances in Business Practices and Environment
Academic Year: 2024-2025

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.	IV	RABPE663MJ	Recent Advances in Business Practices and Environment	4	4	100

Course Objectives:

1. To understand the Maharashtra New Industrial Policy 2019.
2. To study the various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
3. To know the concept of Environment Audit and Corporate Governance.
4. To analyze the impact of international business environment on foreign market operations.
5. To comprehend the role of different governmental policies in regulating and developing business.
6. To review industrial policies, including those related to foreign direct investment, and understand the importance of ethics in business environment.
7. To provide knowledge and understanding of Recent Advances in Business Practices and Environment.

Course Outcomes:

1. Students will get the knowledge and understanding the Maharashtra New Industrial Policy 2019
2. Students will be able to acquire various Schemes of MSME. (Micro, Small, & Medium Enterprises) and Pradhan Mantri Mudra Yojana 2015.
3. Students will develop their ability to understand and deal with Environment Audit and Corporate Governance
4. Students will be able to understand the international business environment on foreign market operations.
5. Students will develop provide knowledge and understanding of Recent Advances in Business Practices and Environment

Unit No.	Unit Title and contents	No. of Lectures in Clock Hours
1	Maharashtra New Industrial, Policy 2019 1.1 Introduction of Maharashtra. 1.2 Policy Objective and Strategies. 1.3 Promotion of Thrust Areas. 1.4 Objectives or Target of New Policy. 1.5 Agro and Tourism Policy	15

	1.6 Agro processing Policy 1.7 Retail Policy. 1.8 Large Scale Industry 1.9 Textile Policy. 1.10 Incentives. 1.11 Mega and Ultra Mega Projects.	
2	Recent Schemes of Development of Micro Small & Medium Enterprises (MSME). 2.1 Definition and classification of MSMEs 2.2 Importance of MSMEs in the Indian economy 2.3 Challenges faced by MSMEs 2.4 Overview of PMEGP 2.5 Eligibility criteria and application process of PMEGP. 2.6 Benefits and incentives under PMEGP 2.7 Overview of MUDRA Scheme 2.8 Eligibility criteria and application process of MUDRA Scheme 2.9 Benefits and incentives under MUDRA Scheme 2.10 Objectives and scope of MSE-CD Programme 2.11 Cluster development approach of MSE-CD Programme 2.12 Benefits and outcomes of MSE-CD Programme	15
3	Role of National Small Industries Corporation (NSIC) 3.1 Meaning, Objectives of NSIC. 3.2 Process of Single Point Registration 3.3 Various schemes under NSIC 3.4 ICT Digital Services 3.5 Prime Minister Employment Generation Programme (PMEGP) 3.6 Performance and Credit Rating Scheme for Micro & Small Enterprises 3.7 Development of Khadi, Village and Coir Industries 3.8 Sub Schemes under National SC ST Hub NSSH	15
4.	Environment Audit & Corporate Governance 4.1 Environment Audit. 4.2 Corporate Governance in India. 4.3 Integration of Environment Audit and Corporate Governance. 4.4 Nature, Scope, Goal, Necessity & importance. 4.5 Types, Limitation, Role & implication -Transparency & corporate discloser. 4.6 ISO 14000 Nominee Direct role. 4.7 Good Corporate Governance. 4.8 Recent Development in Corporate Governance in India.	15

Reference Books:

1. New Industrial Policy, Industrial Policy 2019-2024.pdf
2. Government website, Development of Khadi, Village and Coir Industries | Ministry of Micro, Small & Medium Enterprises
3. Government website, Single Point Registration Scheme - NSIC : National Small Industries Corporation Ltd.
4. Government website, SC ST Hub.
5. Ministry of Micro, Small &Medium Enterprises Schemes 2015. Pradhan Mantri Mudra Yojana 2015 https://msme.gov.in/sites/default/files/MSME_Schemes_English_0.pdf
6. Business Environment Challenges, Elliaon Edward Arnold ,Asia Publishing House Mumbai.
7. Environmental auditing: effectiveness, objectivity, and transparency, Cook W, Bommel S V, Turnhout. Asia Publishing House Mumbai
8. Corporate Governance. <https://www.corpgov.net/library/corporate-governance-books-online/> Google Website.
9. Auditing & Corporate Governance <http://www.himpub.com/documents/Chapter3501.pdf> Himalaya Publishing House Pvt.Ltd. Mumbai

Faculty: COMMERCE & MANAGEMENT (Commerce)

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

Subject: Supply Chain and Logistics Management

Academic Year: 2024-2025

Name of the Program: M. Com. In Business Administration			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	SCLM664MJ	Supply Chain and Logistics Management	4	4	100

Course Objectives:

1. To enable the students to have a comprehensive understanding of Supply Chain Management.
2. To understand key concepts and issues of Logistics and Inventory Management.
3. To understand Warehousing and its role in Space Management.

Course Outcomes:

1. Students will understand the importance of Supply Chain Management and gain practical knowledge of Bull-Whip Effect.
2. The students will understand the importance of Space Management. Understand different types of Plant layout and their SCM
3. The student will learn different methods of Logistic Management. The students gain understanding of the role of Information Technology in SCM.
4. The students will understand the various Operation Aspects in Supply Chain. They will understand the linkage between HRM and SCM

Unit	Title and contents	No. of Lectures in Clock Hours
1	Introduction to Supply Chain Management (SCM) 1.1 Concept, Objectives and Functions of Supply Chain Management, 1.2 Supply Chain Strategy, Global Supply Chain Management, 1.3 Value Chain and Value Delivery Systems for SCM, 1.4 Bull-Whip Effect. Concept, Importance and Objectives of Green Supply Chain Management. 1.5 Role and Importance of Global Supply Chain Management	15
2	Manufacturing and Warehousing 2.1 Concept & Definition- Manufacturing, Scheduling, 2.2 Manufacturing Flow System, Workflow Automation, 2.3 Material Handling System Design and Decision.	15

	2.4 Warehousing and Store Keeping, 2.5 Strategies of Warehousing and Storekeeping, Space Management.	
3	Logistics Management and IT in Supply Chain Management 3.1 Concepts & objectives of Logistics Management, 3.2 Integrated Logistics Management, Logistics Planning and Strategy, 3.3 Importance of E-SCM. How it creates enhanced business 3.4 Information and Communication Technology in SCM, Role of IT in SCM, 3.5 Current IT Trends in SCM, RFID, Bar Coding. Retail SCM, Problems and Prospects	15
4	Key Operation Aspects in Supply Chain 4.1 Supply Chain Network Design, Distribution Network in Supply Chains, 4.2 Channel Design, 4.3 Factors Influencing Design, 4.4 Role and Importance of Distributors in SCM, 4.5 Role of Human Resources in SCM. 4.6 Issues in Workforce Management and Relationship Management with Suppliers, Customers and Employees, 4.7 Linkage between HRM and SCM.	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

Sr. No.	Title of the Book	Author/s
1	Supply Chain Management For Global Competitiveness.	B.S.Sahay.
2	Supply Chain Management	Sunil Chopra, Peter Meindl & D.V. Kalra
3	The Supply Chain Handbook	James A. Tompkins, Dale A. Harmelink
4	Supply Chain Logistics Management	Donald Bowersox, David Closs and M. Bixby Cooper
5	Supply Chain Management: Text and Cases	Vinod V. Sople
6	Logistical Management,	Donald J. Bowersox & David J. Closs,
7	Designing and Managing the Supply Chain	David Simchi-Levi,

Faculty: COMMERCE & MANAGEMENT (Commerce)**Class: M. Com Part-II (Sem-IV)****Subject: Recent Advances in Business Administration****Academic Year: 2024-2025**

Name of the Program: M. Com. In Business Administration			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	RTBA665MJ	Recent Advances in Business Administration	4	4	100

Course Objectives:

1. To familiarize the students with the recent advancements in business administration
2. To develop an understanding about tools and their application in the business.
3. To understand the basic concepts of Change Management and their approaches.
4. To impart adequate knowledge and analytical of cross-cultural Management.
5. To impart the basic concept and strategies of customer centric Management.
6. To expose the students to the concept, Innovation Management

Course Outcomes

1. The students will understand the concept of recent advancements in business administration.
2. They will be understanding the various tools and their application in the business
3. The students will understand the concepts of Change Management and their approaches, analytical of cross-cultural Management and customer centric Management.
4. They will be able to understand need of Innovation management

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hours
1	Contemporary Issues in Business Administration 1.1 Change management – Concept, Significance. Managing change- Important feature 1.2 Principals change Management 1.3 Dimensions Approaches towards managing Change 1.4. Futuristic and strategic approach toward changing business environment	12
2	Customer Centric Approach 2.1 Customer centric approach – meaning definition, strategies, internal and external customers, full 360 view of the customer. 2.2 The challenges of becoming a customer- centric company 2.3 Best practices to becoming a customer-centric company 2.4 Ways to measure the success of a customer- centric company	12

3	Cross- Cultural Management System 3.1 Global management system- Concept, & Significance. 3.2 Issues in cross cultural management. 3.3 Acquisition & mergers- Role & importance 3.4 Current Trends in acquisitions & mergers on national & international scenario	12
4	Turn Around and Innovation Management 4.1 Turn around Management - Concept & Significance, Technique's prerequisite for success. 4.2 Restructuring & Reengineering of business - Concept of innovation, Advantages and Significances of Innovation 4.3 Key Steps in Innovation Management 4.4 Role of Government and Private Institutions in promoting innovation	12

Recommended Books

- 1) Business Strategy Essentials You Always Wanted To Know (Second Edition) (Self-Learning Management Series) by Vibrant Publishers and Callie Daum
- 2) Business Plan Essentials You Always Wanted To Know (Self-Learning Management Series) by Vibrant Publishers and Dr. AnnaMaria Bliven
- 3) THE HANDBOOK FOR BUSINESS MANAGEMENT AND ADMINISTRATION: Insights, Frameworks, and Strategies for Success by FASIL V
- 4) Basic Principles and Practice of Business Administration by Dr Ambrose E Edebe PhD and Dr Ambrose E Edebe Mba PhD
- 5) International Business | 13th Edition by Charles W.L. Hill
- 6) Taxmann's Taxation of Capital Gains – [Most] Comprehensive Chapter-wise Analysis of Capital Gains Taxation—
- 7) Recent Trends in Business Research Activities of Regional Farm Supply Cooperatives (Classic Reprint) by Martin Abraham Abrahamsen

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Foreign Exchange & Financing of Foreign Trade
Academic Year: 2024-2025

Name of the Program: M. Com. In Banking, Finance and Insurance			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.	IV	FEFT666MJ	Foreign Exchange & Financing of Foreign Trade	4	4	100

Course Objectives:

1. To provide an understanding of various aspects of foreign exchange market.
2. To acquaint the students with financing of foreign trade.
3. To provide an understanding of exchange rate mechanism and factors affecting exchange rates.
4. To provide knowledge to students regarding recent developments and changes in Foreign Exchange and foreign trade etc.
5. To make students aware of changes in foreign exchange market and foreign trade.
6. To gain the knowledge of Foreign Exchange and foreign trade.

Course Outcomes: After completion of the course, students will be able:

1. Analyze the concept of Foreign exchange & Foreign Trade.
2. Ability to discuss and debate the Foreign exchange & Framing of Foreign Trade.
3. Understanding the Foreign Trade Documentation.

Unit No.	Unit Title and Contents	No. of Lectures in Clock Hours
1	Foreign Exchange Market: <ul style="list-style-type: none"> History, Development and Current Scenario Structure, Features and Functions of foreign exchange market. Regulations and Guidelines FEMA, RBI, SEBI Exchange Rates Types Determination and Fluctuation (Spot, Forward and Futures) Exchange Rate System : Fixed, Flexible and Managed Foreign Exchange Market: An Overview Structure, Participants and Instruments of foreign exchange market. Spot market, Forward market, Swap rates, Currency Markets 	15
2	Foreign Exchange Risk Management: <ul style="list-style-type: none"> Introduction Types of Risk Management and Hedging Strategies Managing Foreign Exchange Risk: Transaction Exposure	

	<p>Managing Foreign Exchange Risk: Translation Exposure Managing Foreign Exchange Risk: Economic Exposure Managing Foreign Exchange Risk: Operating Exposure</p> <ul style="list-style-type: none"> Hedging Techniques: Forward Contracts, Future Contracts, Options Contracts, Swaps 	15
3	<p>Documents & Procedures related to Foreign Trade:</p> <p>Foreign Trade: Meaning and Definition</p> <p>Foreign Trade Documentation- Objectives</p> <p>Definitions, Types, Procedure and benefits for Documents :</p> <ul style="list-style-type: none"> Letter to Credit (L/C) Bills of Exchange Bill of lading Export Credit Insurance Factoring and Forfaiting Counter Trade Bank Guarantee Performance and Advance Payment Bonds Documentary Collection <p>Digitization of Trade:</p> <ul style="list-style-type: none"> Role of E-Commerce, Digital Payments and technological innovations in transforming foreign trade 	15
4	<p>Financing of Foreign Trade:</p> <ul style="list-style-type: none"> Meaning Types, Sources and Benefits of Pre-shipment credit Finance – Post-shipment credit Export Credit Insurance – Definition, Importance, Types, Benefits, Coverage and Exclusions International Trade Agreements – Bilateral, Regional and multilateral Agreements Challenges and Controversies – Protectionism and Trade Wars Intellectual Property Rights Environmental and Carbon Standards Export-Import Bank of India (EXIM Bank): Objectives, Functions and Role Performance and Role, Export Credit Guarantee Corporation (ECGC) Globalization and emerging foreign trade scenario, WTO and India, Role of IMF and its assistance, Challenges faced by Indian Exporters. 	15

Teaching Methodology

1. Class Room Lectures.
2. Guest Lectures of Professionals, Bank Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Banking Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC

List of Recommended Books and Study Materials

1. Apte, P. G., International Financial Management, 6th Edition, Tata Mcgraw-hill, New Delhi
2. Eiteman, D. K., Stonehill, A. I., Moffeit, M. H. (1999) Multinational Business Finance, 8th Ed., Addison Wesley.
3. Financial Institution and Markets-a Global Perspective-Hazel J. Johnson
4. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
5. Financial Markets and Institutions- L.M. Bhole
6. International Financial Management - V. Sharan
7. International Financial Management-Eun/Resnick
8. International Financial Management, Markets, Institutions-James C. Baker. Reserve Bank of India Bulletin8. Annual Reports of IMF, World Bank, Asian Development Bank.
9. Levi, Maurice D. (2009), International Finance, 5th Ed., Routledge.
10. Levich, Richard M. (2001), International Financial Markets Prices and Policies,2nd Ed., McGraw-Hill Irwin
11. P.N. Varshney (Ed.), 2005, Banking Law and Practice; Sultan Chand & Sons.
12. P.K. Khurana, Export Management (IV Ed.), Galgotia Publishing Co.
13. P.N. Varshney & D.K. Mittal, Indian Financial System (6th Edn), Sultan Chand & Sons.
14. Shapiro, Alan C. (2006) Multinational Financial Management, 8/e, Wiley & Sons. ISBN 0471737690.

Reports:

World Development Reports. (Recent years)

Reports on Trends & progress of banking in India –RBI.

Annual Report of Export Import Bank of India, Mumbai.

Annual Report of Export Credit Guarantee Corporation, Mumbai.

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Banking, Finance and Insurance
Academic Year: 2024-2025

Name of the Program: M. Com. In Banking, Finance and Insurance			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.	IV	FEFT666MJ	Emerging Trends in Banking, Finance and Insurance	4	4	100

Course Objectives:

1. To provide a foundational understanding of the banking, financial and insurance sectors and analyze the emerging trends
2. To analyze advancements in technology, statistical tools, regulations and challenges within the banking sector
3. To examine technological innovations, statistical tools, regulations and challenges in the financial sector.
4. To explore technological advancements, regulatory changes, and challenges shaping the insurance sector.
5. To provide an understanding of various aspects of foreign exchange market.
6. To acquaint the students with financing of foreign trade.
7. To provide an understanding of exchange rate mechanism and factors affecting exchange rates.
8. To provide knowledge to students regarding recent developments and changes in Foreign Exchange and foreign trade etc.
9. To make students aware of changes in foreign exchange market and foreign trade.

Course Outcomes: After completion of the course, students will be able:

1. Students will gain a comprehensive understanding of the fundamental structure and functioning of the banking, financial, and insurance sectors in India with including their emerging trends
2. Students will develop the ability to assess the impact of emerging technologies and regulations on the efficiency and stability of financial markets.
3. Students will understand how digital Innovations and regulatory developments are transforming the insurance sector in India, along with the challenges it faces
4. Analyze the concept of foreign exchange & Foreign Trade.
5. Students will be able to analyze the technological advancements, regulatory changes and challenges shaping the Indian banking sector.
6. Ability to discuss and debate the foreign exchange & Framing of Foreign Trade.
7. Understanding the Foreign Trade Documentation.

Unit	Unit Title and Contents	No. of Lectures in Clock Hours
1	Introduction 1.1 Overview of banking sector in India. 1.2 Overview of financial sector in India. 1.3 Over view of insurance sector in India. 1.4 Meaning and concept of emerging trends	13
2	2. Emerging Trends in Banking Sector in India** 2.1 Emerging Trends in Banking Technology** -Digital Banking -Block chain -Artificial Intelligence -Robotic Process – -Automation (RPA) -Cloud Computing 2.2 Emerging Trends in Banking Analytics and its Impact on Performance. -Big Data Analytics -Risk Analytics -Customer Insights -Predictive Analytics -Performance Dashboards 2.3. Emerging Trends in Banking Regulations - Regulatory Technology (RegTech) -Data Protection Laws -Open Banking Standards -Basel III Compliance -Central Bank Digital Currency (CBDC) 2.4. Emerging Challenges in Banking Sector. - Cybersecurity Risks - Competition from Fintech - Compliance Burden - Economic Instability - Customer Trust Issues	16
3	Emerging Trends in Financial Sector in India 3.1 Emerging Trends in Financial Technology. - Fintech Ecosystem - Digital Money - Block chain in Finance - AI in Investments - Payment Innovations 3.2 Emerging Trends in Financial Statistical Tools** - Predictive Models - Big Data Applications - Risk Assessment Tools	13

	<ul style="list-style-type: none"> - Algorithmic Trading - Real-Time Analytics <p>3.3 Emerging Trends in Financial Regulations**</p> <ul style="list-style-type: none"> - Crypto currency Regulations - AML and KYC Standards - Data Privacy Laws - Fintech Licensing - Cross-Border Compliance <p>3.4 Emerging Challenges in Financial Sector**</p> <ul style="list-style-type: none"> - Market Volatility - Cyber Threats - Regulatory Changes - Digital Transformation Gaps - Customer Retention Issues 	
4	<p>Emerging Trends in Insurance Sector in India**</p> <p>4.1 Emerging Trends in Insurance Technology**</p> <ul style="list-style-type: none"> - AI in Claims Processing - Block chain in Insurance - IoT-Based Policies - Big Data for Risk Assessment - Telematics in Auto Insurance <p>4.2 Emerging Trends in Insurance Statistical Tools**</p> <ul style="list-style-type: none"> - Risk Modeling Tools - Actuarial Analysis - Behavioral Analytics - Data Visualization - Real-Time Data Processing <p>4.3 Emerging Trends in Insurance Regulations**</p> <ul style="list-style-type: none"> - Digital Policy Guidelines - Customer Data Protection - Compliance for Insure tech - Solvency Regulations - Standardized Insurance Products <p>4.4 Emerging Challenges in Insurance Sector**</p> <ul style="list-style-type: none"> - Fraud Prevention - Cyber security in Digital Insurance - Adapting to Regulatory Changes - Rising Claims from Climate Risks - Meeting Consumer Expectations 	18

Teaching Methodology:

1. Class Room Lectures.
2. Guest Lectures of Professionals, Bank Experts etc.
3. Teaching with the help of ICT tools
4. Visits to various Professionals Units, Banking Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.

7. YouTube Lectures developed by MHRD&UG

List of Recommended Books and Study Materials:

1. Bhole,L.M.,&Mahakud,J.(2021).*Financial Markets and Institutions* (6thed.). Tata McGraw Hill Education.
2. Chandra,P.(2022).*Investment Analysis and Portfolio Management*.TataMcGrawHill Education.
3. Desai,V.(2022).*Indian Financial System and the Role of Banks*. Himalaya Publishing House.
4. Gupta,S.L.,&Sharma,R.(2021).*Banking and Insurance: Indian Perspective* .Kalyani Publishers.
5. Indian Institute of Banking and Finance(IIBF).(2023).*Principles and Practices of Banking* (4th ed.). Macmillan Publishers.
6. Khan,M.Y.(2022).*Indian Financial System*(10thed.).Tata McGraw Hill Education.
7. Kumar,R.(2020).*The Insurance Industry in India :Challenge and Opportunities*. SAGE Publications.
8. Machiraju,H.R.(2022).*Indian Banking System*. Vikas Publishing.
9. Madura,J.(2021).*Financial Institutions and Markets in India*. Cengage Learning.
- 10.Mishra,M.N.,&Mishra,S.B.(2020).*Insurance: Principles and Practice*(22nded.).S. Chand Publishing.
- 11.Pandey, I.M.(2022).*Essentials of Financial Management* (5thed.).Pearson Education.
- 12.Pathak,B.V.(2021).*Indian Financial System*(5thed.).Pearson Education.
- 13.Srivastava, R.M.,& Nigam,D.(2021).*Management of Indian Financial Institutions* (thed.). Himalaya Publishing House.
- 14.Sundaram,K.P.M.,&Varshney,P.N.(2020).*Banking Theory, Law, and Practice*. Sultan Chand & Sons.
- 15.Uppal,R.K.(2021).*Indian Banking and Finance System: Reforms and Trends*. New Century Publications.

Reports:

Trends and Progress of Banking sector In India, Reserve Bank of India Mumbai, India

Financial Stability Report, Reserve Bank of India, Mumbai, India

Annual Report. Reserve Bank of India, Mumbai, India

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Supply Chain Management and Logistics
Academic Year: 2024-2025

Name of the Program: M. Com. In 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.	IV	SCML668MJ	Supply Chain Management and Logistics	4	4	100

Course Objectives:

1. To understand the fundamental concepts and principles of supply chain management and logistics.
2. To analyze the role of supply chain and logistics in enhancing business operations and competitive advantage.
3. To explore the strategic and operational aspects of supply chain management.
4. To examine the integration of supply chain activities from procurement to delivery.
5. To study the impact of technology and information systems on supply chain efficiency.
6. To develop problem-solving skills and strategic thinking in supply chain and logistics contexts.

Course Outcomes: After completion of the course, students will be able:

1. Define key concepts and components of supply chain management and logistics.
2. Analyze the role of supply chain management in achieving organizational objectives.
3. Evaluate the effectiveness of various supply chain strategies and practices.
4. Design and implement supply chain processes to optimize efficiency and performance.
5. Utilize technology and information systems to enhance supply chain operations.
7. Identify and solve problems related to supply chain and logistics management.
8. Apply ethical and sustainable practices in supply chain operations.

Unit	Title and Contents	No. of Lectures in Clock Hours
01	Introduction to Supply Chain Management (SCM) Overview of Supply Chain Management – Meaning – Definition – Objectives – Functions - Features and Importance - Stages of Supply chain - Key Components and Participants - Cycle view of Supply Chain Process - Decision Phases in Supply Chain Management - Key issues in SCM - Supply Chain Management Framework - Supply Chain Components - Supply Chain Flow (Materials, Information, Finances) - Overview of Customer Focus and Demand - Customer Relationship Management Vs Supply Chain Management – Outsourcing - basic concept - Future of Supply Chain Management	15

02	Supply Chain Management Structure : Basic Terms from Supply Chain Management – Upstream – Downstream - Value added services - Structure of a Supply Chain - Push based Supply Chain - Pull based Supply Chain - Trade-off between Push & Pull, Identifying appropriate Push & Pull Strategy for Supply Chain	07
03	Role of Technology in Supply Chain Management Information Systems and Technologies - Role of IT in Supply Chain Management, ERP Systems and Supply Chain Management Software Emerging Technologies - Blockchain, IoT, AI in SCM Impact of Technology on Supply Chain Efficiency	08
04	Fundamentals of Logistics Management Definition and Scope - Role of Logistics in Supply Chain - Key Logistics Activities (Transportation, Warehousing, Inventory Management) Transportation Planning and Management - Transportation Management - Modes of Transportation - Transportation Networks - Route Planning and Optimization - Cost and Service Trade-offs	07
05	Freight and Carrier Management - Freight Classification and Rates - Carrier Selection and Relationship Management Warehousing and Distribution - Types of Warehouses - Warehouse Layout and Design Warehouse Operations - Receiving, Storage, and Shipping - Order Picking and Packing - Inventory Control in Warehousing Distribution Management - Distribution Strategies - Distribution Network Design - Last Mile Delivery Basics of Inventory Management - Types of Inventory - Inventory Control Systems - Just-In-Time (JIT) Inventory Inventory Planning and Replenishment - Demand Forecasting - Reorder Points and Safety Stock - Inventory Turnover and Performance Metrics	08
06	Logistics Information Systems / Technology in Logistics - Role of IT in Logistics Management - Logistics Information Systems (LIS) - Warehouse Management Systems (WMS) Emerging Technologies - RFID, GPS, IoT in Logistics - Automation and Robotics in Warehousing - Data Analytics and Big Data in Logistics International Logistics - International Trade and Logistics - Cross-Border Transportation - Customs and Regulatory Compliance Challenges in International Logistics - Risk Management in Global Logistics - Cultural and Legal Considerations Sustainable Logistics / Green Logistics - Environmental Impact of Logistics - Sustainable Practices in Transportation and Warehousing Corporate Social Responsibility in Logistics - Ethical Issues in Logistics	15

Teaching Methodology

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

List of Recommended Books and Study Materials

1. Raghuram G. (I.I.M.A.) - Logistics and Supply Chain Management, Macmillan
2. Krishnan Dr. Gopal - Material Management, Pearson, New Delhi
3. Chopra and P. Meindl, Supply Chain Management, Prentice Hall, 2010
4. Rahul V. Altekhar, 'Supply Chain Management- Concepts and Cases'; Prentice Hall of India
5. R.B. Handfield and E.L. Nochols, Jr. Introduction to Supply Chain Management. Prentice Hall
6. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India
7. Dr. Matin Khan, Sales & Distribution Management, Excel Books
8. Supplementary Readings:

Journals:

1. Journal of Supply Chain Management,
2. International Journal of Physical Distribution & Logistics Management
3. Industry Reports and White Papers

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Emerging Trends in Marketing
Academic Year: 2024-2025

Name of the Program: M. Com. In 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.	IV	ETM669MJ	Emerging Trends in Marketing	4	4	100

Course Objectives:

1. Understand Emerging Trends: To familiarize students with the latest trends and innovations in the field of marketing.
2. Develop Strategic Thinking: To develop strategic thinking skills for adapting to and leveraging new marketing trends.
3. Analyze Contemporary Issues: To analyze contemporary issues and their impact on global marketing operations.
4. Enhance Practical Skills: To enhance practical marketing skills through case studies and real-world applications.
5. Integrate Digital Marketing: To understand the integration of digital marketing strategies in modern business practices.
6. Promote Sustainable Marketing: To explore the role of sustainable and ethical practices in marketing.

Course Outcomes: After completion of the course, students will be able:

1. **Knowledge Application:** Students will be able to apply emerging marketing trends to real-world business scenarios.
2. **Strategic Analysis:** Students will develop the ability to analyze and strategize based on current marketing issues and trends.
3. **Digital Proficiency:** Students will gain proficiency in digital marketing tools and techniques.
4. **Innovative Thinking:** Students will cultivate innovative thinking for creating effective marketing strategies.
5. **Ethical Awareness:** Students will understand the importance of ethical considerations and sustainability in marketing practices.
2. **Global Perspective:** Students will gain a global perspective on marketing, understanding the complexities of international markets.

Unit	Unit Title and Contents	No. of Lectures in Clock Hours
01	<p>Introduction to Emerging Trends in Marketing.</p> <ul style="list-style-type: none"> - Definition and scope of emerging marketing trends - Importance of staying updated with marketing trends - Overview of recent developments in marketing <p>Digital Marketing</p> <ul style="list-style-type: none"> - Evolution and growth of digital marketing - Key digital marketing strategies: SEO, SEM, content marketing, social media marketing - Role of data analytics and big data in digital marketing - Case studies on successful digital marketing campaigns <p>Green Marketing</p> <ul style="list-style-type: none"> - Introduction to green marketing - Principles and practices of sustainable marketing - Consumer behavior towards green products - Case studies on companies implementing green marketing strategies 	15
02	<p>Viral Marketing</p> <ul style="list-style-type: none"> - Understanding viral marketing and its components - Strategies for creating viral content - Role of social media in viral marketing - Case studies on successful viral marketing campaigns <p>Neuro Marketing</p> <ul style="list-style-type: none"> - Introduction to neuro marketing - Techniques used in neuro marketing: EEG, fMRI, eye tracking - Applications of neuro marketing in advertising and consumer research - Ethical considerations in neuro marketing <p>Global Marketing Operations</p> <ul style="list-style-type: none"> - Emerging issues in global marketing operations - Cultural considerations in international marketing - Strategies for entering and succeeding in international markets - Case studies on global marketing strategies 	15
03	<p>Event-Based Marketing</p> <ul style="list-style-type: none"> - Overview of event-based marketing - Types of events: Trade shows, product launches, webinars, community events - Planning and executing successful events - Measuring event ROI - Case studies of successful event-based marketing - Project: Plan an event-based marketing campaign for a new product <p>Entertainment Marketing</p> <ul style="list-style-type: none"> - Concept and importance of entertainment marketing - Product placements and branded content - Celebrity endorsements - Integrating brands into entertainment mediums - Case studies of successful entertainment marketing campaigns - Assignment: Create an entertainment marketing proposal for a brand 	15

	Sports Marketing <ul style="list-style-type: none"> - Understanding sports marketing - Sponsorships, endorsements, and advertising in sports - Building brand loyalty through sports - Measuring the impact of sports marketing - Case studies of effective sports marketing - Group project: Design a sports marketing strategy for a product 	
04	Marketing Communications <ul style="list-style-type: none"> - Emerging trends in marketing communications - Role of integrated marketing communications (IMC) - Impact of technology on marketing communications - Case studies on innovative marketing communication strategies Future Trends and Innovations <ul style="list-style-type: none"> - Predicting future trends in marketing - Role of artificial intelligence and machine learning in marketing - Innovations in consumer engagement and experience - Case studies on forward-thinking marketing strategies Bottom of the Pyramid (BoP) Marketing <ul style="list-style-type: none"> - Concept of BoP marketing - Challenges and opportunities in BoP markets - Creating affordable and accessible products - Innovative business models and partnerships - Case studies of successful BoP marketing strategies - Discussion: Develop a marketing plan for a BoP market 	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/Industry Units
5. Group Discussion/Debates
6. Assignments, Tutorials, Presentations, Role Play etc.
7. YouTube Lectures developed by MHRD & UGC
8. Case Studies / Case Problems
9. Weekly quizzes and assignments
10. Group projects and presentation

List of Recommended Books and Study Materials

1. "Marketing 4.0: Moving from Traditional to Digital" - Authors: Philip Kotler, Hermawan Kartajaya, Iwan Setiawan - Publisher: Wiley India Pvt. Ltd.
2. "Digital Marketing: Cases from India" - Authors: Rajendra Nargundkar, Romi Sainy - Publisher: Notion Press
3. "Marketing Management: Indian Cases" - Authors: Tapan Panda, Sunil Sahadev - Publisher: Oxford University Press

4. "Social Media Marketing in India" - Authors: Venke Sharma, Kiran Ranga, - Publisher: McGraw Hill Education
5. "Green Marketing: A Case Study Approach" - Author: Neeraj Kumar - Publisher: SAGE Publications India Pvt Ltd
6. "Marketing: An Introduction" - Authors: Gary Armstrong, Philip Kotler, Prafulla Y. Agnihotri - Publisher: Pearson Education India
7. "Contemporary Issues in Marketing" - Editor: John Fitzgerald - Publisher: McGraw Hill Education
8. "Neuro Marketing in Action" - Authors: Patrick Renvoise, Christophe Morin - Publisher: SAGE Publications India Pvt Ltd
9. "Principles of Marketing: A South Asian Perspective" - Authors: Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri, Ehsan ul Haque - Publisher: Pearson Education India

Additional Resources:

Academic Journals and Articles: Students should also be encouraged to read academic journals such as the Journal of Marketing, Journal of Marketing Research, and Indian Journal of Marketing to stay updated with the latest research and trends.

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

Faculty: COMMERCE & MANAGEMENT (Commerce)
Class: M. Com Part-II (Sem-IV)
Subject: Research Project
Academic Year: 2024-2025

Name of the Program: M. Com			Program Code:	Name of the Department: Commerce		
Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. COM.	IV	RP670MJ	Research Project (Major Related)	6	6	150