



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

“(Established by Government of Central Provinces Education Department by Notification No. 513 dated the 1st of August, 1923 & presently a State University governed by Maharashtra Public Universities Act, 2016 (Mah. Act no. VI of 2017.)”

DIRECTION NO. ____ OF 2019

**Directions, Subject Scheme and Syllabus
For
Master of Commerce (M.Com)
Examinations
(Choice Based Credit System)**

**FACULTY OF COMMERCE & MANAGEMENT
Master of Commerce (M.Com) Examinations
2019--20 and Onwards
(Two Years Semester Pattern Post-Graduate Course)**



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

DIRECTION NO. -----OF 2019

(Issued by the Vice-Chancellor under section 12(8) of the Maharashtra Public Universities. Act, 2016)(Mah. Act No. VI of 2017)

WHEREAS, the Maharashtra Public Universities Act, 2016 (No. VI of 2017) (hereinafter Act) has come into force with effect from 1st March, 2017;

AND

WHEREAS, the Faculty of Commerce and Management in its meeting held on 14.3.2016 have decided to restructure the syllabus for the award of the degree of Master of Commerce (M.Com) Examination commensurate with the curricula existing in the various Universities in India and with a view to include the latest trends in the commerce stream as well as to design it to suit to the needs of the industries and corporate houses as provided under Section 38(a) of the Act;

AND

WHEREAS, all the Board of Studies in Faculty of Commerce and Management in its meeting held on 5.4.2016 restructured the existing syllabi and recommended the new scheme of examination;

AND

WHEREAS, the recommendations made by the all four Board of studies under Faculty of Commerce and Management were approved by the Academic Council, in its meeting held on 8.6.2016;

AND

WHEREAS, no ordinance is in existence prescribing THE EXAMINATION LEADING TO THE DEGREE OF MASTER OF COMMERCE (M.COM) (CHOICE BASED CREDIT SYSTEM);

AND

WHEREAS, the Special Task Committee in its meeting on 23/11/2016 decided to prepare a draft of new direction & syllabus of M.COM (CBCS);

AND

WHEREAS, the Special Task Committee in its meeting on 04/01/2016 considered and approved the draft of new direction and syllabus of M.COM (CBCS) submitted by the sub-committee & recommended it to the Hon'ble Vice-Chancellor for his approval;

AND

WHEREAS, Direction No. 40 of 2016 entitled 'Examination leading to the Degree of Master of Commerce (M.Com) (CHOICE BASED CREDIT SYSTEM) in the Faculty of Commerce & Management, was issued by the Vice-Chancellor;

AND

WHEREAS, in accordance with the provisions of the Maharashtra Public Universities Act, 2016 (Mah. Act No. VI of 2017) the Direction NO. 22 of 2017 stands expired;

AND

WHEREAS, the Special Task Committee in its meeting on _____ considered and approved the draft of new direction and syllabus of M.COM (CBCS) submitted by the sub-committee & recommended it to the Hon'ble Vice-Chancellor for his approval;

AND

WHEREAS, the matter involved is required to be implemented urgently for the purpose of prescribing examinations leading to the degree of Master of Commerce (M.Com) (CBCS) in the Faculty of Commerce and Management;

AND

WHEREAS, the preparation of Ordinance to regulate the matter relating to the examinations leading to the degree of Master of Commerce (M.Com) (CBCS) is time consuming process;

Now, therefore, I, Dr. Siddharth vinayak P. Kane, Vice-Chancellor, Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur in exercise of the powers vested in me under Section 12(8) of the Maharashtra Public Universities Act, 2016 (VI of 2017) do hereby issue the following direction:-

- This direction shall be called “DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF MASTER OF COMMERCE (CHOICE BASED CREDIT SYSTEM) FACULTY OF COMMERCE RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY NAGPUR”.
- The Direction shall come into force with effect from the date of its issuance by Honourable Vice-Chancellor.
- The duration of the course shall be of two academic years consisting of the four semesters with university examination at the end of each semester namely
 - M.Com Semester I Examination
 - M.Com Semester II Examination
 - M.Com Semester III Examination
 - M.Com Semester IV Examination

The examination shall be held at such places and on such dates which are notified by the University.

I. ELIGIBILITY TO THE COURSE

- Subject to compliance with the provisions of this direction and of other ordinances in force from time to time, an applicant for admission to this course shall have passed B.Com., B.Com.(Computer Application) or B.B.A. Degree examination of Rashtrasant Tukadoji Maharaj Nagpur University or equivalent of any other recognized University.
- The fees for examination shall be as prescribed by the Rashtrasant Tukadoji Maharaj Nagpur University from time to time.
- The course leading to the Master Degree in Commerce being full time regular course in nature, the students enrolled for this course shall not be permitted to join any other course in this University or any other University simultaneously.

- **Promotion to Higher Semester (ATKT):**

An examinee failing to clear any semester examination shall be ALLOWED TO KEEP TERM (ATKT) in accordance with the provisions of Clause No. 11 of Direction No. 10 of 2019 in following manner:

Admission to Semester	Eligibility for admission and taking University Examination
Ist Semester	Candidate should have passed the qualifying examination as per the relevant Direction governing the course.
IInd Semester	Candidate should have completed the term of the Ist semester and filled examination form.
IIIrd Semester	Candidate should have completed the term of the IInd semester, filled the examination form of the same and has obtained exemption in 2/3 rd i.e. 5 passing heads of the Ist and IInd semesters taken together.
Ivth Semester	Candidate should have completed the term of the IIIrd semester and filled the examination form of the same.

Note:-

- 1) **The minimum requirement of students shall be 20 for offering the subjects of Foundation and Elective groups by the College/Institution/Department.**
- 2) **The College/Institution/Department shall offer the Foundation subjects for Non-M.Com. Students only if 20 or more Students opt for a particular subjects.**

Nagpur:
Dated :

Sd/--
(Dr. S.V. Kane)
Vice-Chancellor

I. CREDIT SYSTEM OF EVALUATION

The M.COM. programme shall consist of SIXTEEN Papers or Subjects in old terminology

Subjects offered, contact hours, credits attached and allocation of marks shall be as follows:

APPENDIX-I

Scheme of teaching and examination under credit based semester system for

M.Com Course.

Semester-I

Course Code		Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total	
C11	Advanced Financial Accounting	Uni.	60	80	20	100	4
C12	Indian Financial System	Uni.	60	80	20	100	4
C13	Managerial Economics	Uni.	60	80	20	100	4
C14	Marketing Management	Uni.	60	80	20	100	4
	Total		240	320	80	400	16

Semester-II

Course Code		Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total	
C21	Research Methodology	Uni.	60	80	20	100	4
C22	Advanced Cost Accounting	Uni.	60	80	20	100	4
C23	Co-operation	Uni.	60	80	20	100	4
C24	Human Resource Management	Uni.	60	80	20	100	4
	Total		240	320	80	400	16

Semester-III

Course Code		Internal /University Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total	
C31	Core Group 1. Advanced Management Accounting	Uni.	60	80	20	100	4
C 32	2. Statistical Techniques	Uni.	60	80	20	100	4
F 33	Foundation Group-I For M.Com. students Direct Taxes OR Computer Application in Business For Non M.Com. students Accounts and Statistics paper 1 OR Managerial Skills paper 1	Uni.	60	80	20	100	4
E 34	Elective Group-I Entrepreneurship Development OR Service Sector Management	Uni.	60	80	20	100	4
	Total		240	320	80	400	16

Semester-IV

Course Code		Instruction Hours	Marks			Credits
			Semester End Exam.	Internal Assessment	Total	
C 41	Core Group International Business Environment	60	80	20	100	4
C 42	Current Trends in Digital Commerce	60	80	20	100	4
F 43	Foundation Group-II For M.Com. students Indirect Taxes OR Operations Research For Non M.Com. students Accounts and Statistics paper 2 OR Managerial Skills Paper 2	60	80	20	100	4
E44	Elective Group-II E-Commerce OR Company Law	60	80	20	100	4
	Total	240	320	80	400	16

Summary of the Total Marks and Credits

<u>Sr. No.</u>		<u>Instruction Hours</u>	<u>Marks</u>			<u>Credits</u>
			Semester End Exam.	Internal Assessment	Total	
1	Semester-I	240	320	80	400	16
2	Semester-II	240	320	80	400	16
3	Semester-III	240	320	80	400	16
4	Semester-IV	240	320	80	400	16
Total		960	1280	320	1600	64

- The Semester End written examination of all subjects shall be conducted by the University.
- The performance of the learners will be evaluated in two components, One component will be the continuous assessment by the College/Department(**Internal assessment**) carrying 20% marks and the second component will be the **Semester wise end Examination** carrying 80% marks. The allocation of marks for the Internal Assessment and Semester end Examination for all subjects is as shown below:

1a	Two periodical class tests	08marks
1b	An assignment/Viva/Group Discussion/Seminar based on curriculum to be assessed by the teacher concerned	08marks
1c	Overall conduct as a responsible learner	04marks
1	Internal assessment Total marks	20
2	Semester wise End Examination marks	80
Total marks per subject		100

M.COM. Examination Semester–I

Subject	Paper	Maximum Marks	Minimum Passing Marks
Advanced Financial Accounting	University Paper	80	
	Internal Assessment	20	
	Total	100	40
2. Indian Financial System	University Paper	80	
	Internal Assessment	20	
	Total	100	40
3. Managerial Economics	University Paper	80	
	Internal Assessment	20	
	Total	100	40
4. Marketing Management	University Paper	80	
	Internal Assessment	20	
	Total	100	40

M.COM. Examination Semester–II

Subject	Paper	Maximum Marks	Minimum Passing Marks
1. Research Methodology	University Paper	80	
	Internal Assessment	20	
	Total	100	40
2. Advanced Cost Accounting	University Paper	80	
	Internal Assessment	20	
	Total	100	40
3.Co-operation	University Paper	80	
	Internal Assessment	20	
	Total	100	40
4. Human Resource Management	University Paper	80	
	Internal Assessment	20	
	Total	100	40

M.COM. Examination Semester–III

Subject	Paper	Maximum Marks	Minimum Passing Marks
Core Group 1. Advanced Management Accounting	University Paper	80	
	Internal Assessment	20	
	Total	100	
2 Statistical Techniques	University Paper	80	
	Internal Assessment	20	
	Total	100	
Foundation Group- I For M.Com. students Direct Taxes OR Computer Application in Business For Non M.Com. students Accounts and Statistics paper 1 OR Managerial Skills paper 1	University Paper	80	
	Internal Assessment	20	
	Total	100	
4. Entrepreneurship Development OR Service Sector Management	University Paper	80	
	Internal Assessment	20	
	Total	100	

The College/Institution/Department shall offer the Foundation subjects for Non- M.Com. Students only if 20 or more Students opt for a particular subject.

M.COM. Examination Semester–IV

Subject	Paper	Maximum Marks	Minimum Passing Marks
1. International Business Environment	University Paper	80	40
	Internal Assessment	20	
	Total	100	
2Current Trends in Digital Commerce	University Paper	80	40
	Internal Assessment	20	
	Total	100	
Foundation Group- II For M.Com. students Indirect Taxes OR Operations Research For Non M.Com. students Accounts and Statistics paper 2 OR Managerial Skills paper 2	University Paper	80	40
	Internal Assessment	20	
	Total	100	
3. Entrepreneurship Development OR Company Law	University Paper	80	40
	Internal Assessment	20	
	Total	100	

The College/Institution/Department shall offer the Foundation subjects for Non- M.Com. Students only if 20 or more Students opt for a particular subject.

- Marks of internal assessment awarded on the basis of tests, assignment etc as determined by the teacher in the respective subject and moderated by the Head of the University Department/Principal and shall be communicated to the University before the commencement of the Semester End examinations.

APPENDIX-II

I. GENERAL RULES AND REGULATIONS

The scope of the subject, percentage of passing in theory and project will be governed as per following rules:

- In order to pass at the Semester I, II, III & IV examinations an examinee shall obtain not less than 40% marks in each paper. This is to say that out of total 100 marks student should score 40 marks jointly in university examination (80 Marks) and internal examination (20 marks). The examinee shall have to obtain minimum 50% (200 out of 400 Marks) aggregate in each Semester wise End Examination.
- The results of successful candidates at the end of semester-IV shall be classified on the basis of aggregate marks obtained in all the four semesters.
- The candidates who pass all the semester examinations in the first attempt are eligible for ranks.
- The results of the candidates who have passed the Semester-IV examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- Percentage of marks for declaring class:
Distinction - 75% (and above).
First Class - 60% and above but less than 75%.
Second Class - 50% and above but less than 60%.
- An unsuccessful examinee at the any semester wise end examination shall be eligible for re-examination on payment of a fresh Examination fee prescribed by the University.

II. TEACHING NORMS FOR THEORY PAPERS:

- For all Theory Papers there shall be **FOUR Periods Per week per Subject of One Hour duration** each. Each Theory Paper must cover minimum 60 Clock Hours of Teaching and 240 Clock Hours per Semester for all the 4 Papers. One Credit subject of Theory will be of 1 Clock Hour per week of 25 marks running for 15 weeks and 4 Credit Course of Theory will be of 4 Clock Hours per week of 100 Marks running for 15 weeks.
- No person shall be admitted to this Programme, if he has already passed the same Programme or an Programme of any other statutory University (which has been recognized as equivalent to this programme.)
- A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.
- Examinee successful at the Semester I, II, III and IV examinations shall, on payment of the prescribed fee, receive a Degree in the prescribed form signed by the Vice-Chancellor.

- Qualification of Teacher shall be as per U.G.C. and State Government norms.

APPENDIX - III

Rashtrasant Tukadoji Maharaj Nagpur University

I. SYLLABUS FOR M.COM .EXAMINATION

Semester-I

Advanced Financial Accounting
Indian Financial System
Managerial Economics
Marketing Management

Semester-II

Research Methodology
Advanced Cost Accounting
Co-operation
Human Resource Management

Semester-III

Core Group	1. Advanced Management Accounting
	2. Statistical Techniques
Foundation Group I	3. For M.Com. students Direct Taxes OR Computer Application in Business For Non M.Com. students Accounts and Statistics paper 1 OR Managerial Skills paper 1
Elective Group	4. Entrepreneurship Development OR Service Sector Management

Semester-IV

Core Group	1. International Business Environment
	2. Current Trends in Digital Commerce
Foundation Group II	3. For M.Com. students Indirect Taxes OR Operations Research For Non M.Com. students Accounts and Statistics paper 2 OR Managerial Skills paper 2
Elective Group	4. E - Commerce OR Company Law

II. CONVERSION OF MARKS TO GRADES AND CALCULATIONS OF GPA (GRADE POINT AVERAGE) AND CGPA (CUMULATIVE GRADE POINT AVERAGE) :

In the Credit and Grade Point System, the assessment of individual Subjects in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by some mechanism wherein the overall performance of the Learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviations and formulae used are as follows:-

Abbreviations and Formulae Used

G : Grade

GP : Grade Points

C : Credits

CP : Credit Points

CG : Credits X Grades (Product of credits & Grades)

SGPA = $\sum CG$: Sum of Product of Credits & Grades points / $\sum C$: Sum of Credits points

SGPA : Semester Grade Point Average shall be calculated for individual semesters. (It is also designated as GPA)

CGPA : Cumulative Grade Point Average shall be calculated for the entire Programme by considering all the semesters taken together.

While calculating the CG the value of Grade Point 1 shall be consider Zero (0) in case of learners who failed in the concerned course/s i.e. obtained the marks below 40. After calculating the SGPA for an individual semester and the CGPA for entire programme, the value can be matched with the grade in the Grade Point table as per the Five (05) Points Grading System and expressed as a single designated GRADE such as O,A,B,C, ,

F. (Fail).

Marks	Grade	Grade
75& above	O (Outstanding)	10
65-74	A (Very Good)	09- 9.99
55-64	B (Good)	08- 8.99
50-54	C (Average)	07- 7.99
49 & Below	F (Fail)	0 Failed

Conversion Formula :- Percentage of marks = 10 (CGPA-0.75)

CGPA	Grade	Division
9.0-10	O	Distinction
8.0-8.9	A+	Distinction
7.5-7.9	A	Distinction
7.0-7.4	B+	First
6.5-6.9	B	First
6.0-6.4	C	First
5.5-5.9	D	Second
5.0-5.4	E	Second
00-4.9	F (Fail)	Fail

Note: -

- Consider Grade Points equal to Zero for (C x G) calculations of failed Learner/s in the concerned course/s.
- If the learner fails to score 200 out of 400 marks in aggregate then the subjects in which he/she has scored 50 or more marks shall be exempted. He/she shall have to appear for all subjects in which he/she has failed to score 50 or more marks. In such case his/her internal evaluation marks out of 20 shall be retained and he/she shall have to appear for Semester End examination of 80 marks and shall have to score-
 - More than 40% marks including internal marks scored in each of the subject in which he/she has failed to score 50 or more marks.

AND

- He /she shall have to score a total of 200 marks out of 400 in aggregate after adding up of the marks scored in exempted subject/subjects.
- Total marks (Internal + Semester End Examination) obtained by the student shall be converted into Grades and Five Point Grade points as above.

The illustration for the conversion of marks into grades in a course and semester
Illustrations of Calculation:- Pass

Subjects	Max. Marks Semester End Exam	Max. Marks Internal	Total Maximum Marks	Total Minimum Marks	Marks Obtained Internal	Total Marks Obtained	Grade(G)	Grade points (GP)	Credit of the Course (C)	(Credit)X (Grade points) (CX GP)	SGPA = $\sum CG / \sum C$
C-11	80	20	100	40	20	60	B	8	4	32	SGPA =136/16 =8.5 Grade A RESULT =PASS
C-12	80	20	100	40	17	50	C	7	4	28	
C-13	80	20	100	40	15	75	O	1	4	40	
C-14	80	20	100	40	18	70	A	9	4	36	
Total	320	80	400	160	70	255	--	34	16	136	

Illustrations of Calculation:- Fail

Subjects	Max. Marks Semester End Exam	Max. Marks Internal	Total Maximum Marks	Marks Obtained Semester End Exam	Marks Obtained Internal	Total Marks Obtained	Grade(G)	Grade points (GP)	Credit of the Course (C)	(Credit)X (Grade points) (CX GP)	SGPA = $\sum CG / \sum C$
C-31	80	20	100	28	12	40	F	0	4	00	SGPA =72/16 =4.5 Grade F RESULT =FAIL
C-32	80	20	100	31	10	41	F	0	4	00	
C-33	80	20	100	40	20	60	B	8	4	32	
C-34	80	20	100	60	15	75	O	1	4	40	
Total	320	80	400	159	57	216	--	18	16	72	

Illustration for calculating CGPA

		Maximum Semester End Exam.	Obtained at Semester End Exam.	Maximum Internal Assessment	Obtained at Internal Assessment	Total	Obtained Total	SGPA	Total Credit Points	SGPA X Total Credit Points	CGPA
1	Semester-I	320	185	80	70	400	255	9.12	16	146	CGPA = 596/64 = 9.3125 GRADE = O
2	Semester-II	320	233	80	60	400	293	9.5	16	152	
3	Semester-III	320	185	80	70	400	255	9.12	16	146	
4	Semester-IV	320	233	80	60	400	293	9.5	16	152	
Total		1280	836	320	260	1600	1096	--	64	596	

Note:

According to traditional method the percentage would be = $(1096/1600) \times 100 = 68.5$, and according to CGPA calculation Grade is O which is equivalent to 75-100 percent.

Provision of Direction No.44 of 2001 governing the award of grace marks for passing an examination, securing higher Grades shall apply to the examination

III. REJECTION OF RESULT:

- The candidate shall have an option of being NOT DECLARED SUCCESSFUL in either of the semester end examination if he/she fails to secure minimum 55% aggregate marks in that semester. This option can be opted only through prescribed format forming a part of Examination application form for semester end examination. It shall be applicable only to 80 marks Semester end examination and the internal evaluation marks out of 20 shall not be changed/alterd in any case. If the candidate opts for this option then it shall be irrevocable.
- The candidate who fails in one or more subjects of a semester may be permitted to reject the result of the whole examination of that semester. Rejection of result subject-wise shall not be permitted. A candidate who rejects the results shall appear in the examination of that semester in the subsequent examination.
- Rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.
- Application for rejection along with payment of the prescribed fee shall be submitted to the University through the college along with the original statement of marks within 30 days from the date of publication of the result.
- The candidate who rejects the result is eligible for only class and not for ranking.

IV. IMPROVEMENT OF RESULT::

- The candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- The reappearance shall be permitted only once in each semester.
- The reappearance for the examination of any semester is permitted during the subsequent examination of that semester.
- Application for reappearance along with payment of prescribed fee shall be submitted to the University through the college along with the original statement of marks within 30 days from the date of publication of the result.
- The candidate passes in all the subjects in the reappearance, higher of the two aggregate marks secured by the candidate shall be awarded to the candidate for that semester. In case the candidate fails in the reappearance, candidate shall retain the first appearance result.
- A candidate who has appeared for improvement is eligible for class only and not for ranking.
- Internal assessment marks shall be shown separately in the marks card. A candidate who has rejected the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the internal assessment marks already obtained.

V. GUIDELINES FOR SETTING QUESTION PAPERS:

- .The question paper should be set in such a manner so as to cover the complete syllabus as prescribed by the University.
- .The numerical questions in any of the subjects shall be set in ENGLISH only and the candidate shall have to answer such questions in ENGLISH only. The candidate may answer non-numerical questions in ENGLISH, MARATHI or HINDI.
- The duration of the Semester wise End Examination shall be 3.00 Hours per course.
- The Question paper for all subjects of all semester shall comprise of 5 Questions of 16 marks each.
- The internal evaluation of all subjects shall be done at College/ Department by the respective subject teacher.

APPENDIX IV

I. SUBJECTS FOR M.Com. EXAMINATION

Semester –I

Advanced Financial Accounting
Indian Financial System
Managerial Economics
Marketing Management

Semester –II

Research Methodology
Advanced Cost Accounting
Co-operation
Human Resource Management

Semester–III

Core Group	1. Advanced Management Accounting
	2. Statistical Techniques
Foundation Group	3. For M.Com. students Direct Taxes OR Computer Application in Business
	For Non M.Com. students Accounts and Statistics paper 1 OR Managerial Skills paper 1
Elective Group	4. Entrepreneurship Development OR Service Sector Management

Semester-IV

Core Group	1. International Business Environment
	2. Current Trends in Digital Commerce
Foundation Group	3. For M.Com. students Indirect Taxes OR Operations Research For Non M.Com. students Accounts and Statistics paper 2 OR Managerial Skills paper 2
Elective Group	4.E - Commerce OR Company Law

APPENDIX V

List of Foundation Subjects for Post Graduate Courses:

S. No	Subject	Board	Foundation Course Paper - I For Semester III	Foundation Course Paper - II For Semester IV	Intake Capacity at the University Departments
1	Mathematics	Mathematics	Mathematics - I (Elementary Mathematics)	Mathematics - II (Elementary Discrete Mathematics)	60
2	Physics	Physics	Physics - I (Classical Physics)	Physics - II (Modern Physics)	45
3	Chemistry	Chemistry	Chemistry - I (Applied Analytical Chemistry I)	Chemistry - II (Applied Analytical Chemistry II)	45
4	Bio-Technology	Bio-Technology (Ad-hoc)	Bio-Technology - I (Introductory Bio-Technology)	Bio-Technology - II (Molecular Bio-Technology)	10
5	Computer Science	Computer Science and Engineering	Computer Science - I (Operating System Concepts)	Computer Science - II (Advances in Information Technology)	20
6	Environmental Science	Environmental Science	Environmental Science - I (Fundamentals of Environmental Science I)	Environmental Science - II (Fundamentals of Environmental Science II)	20
7	Botany	Botany	Botany - I (General Botany)	Botany - II (Applied Botany)	37
8	Zoology	Zoology	Zoology - I (Basic Entomology)	Zoology - II (Applied & Industrial Entomology)	37
9	Statistics	Statistics	Statistics - I (Mathematical Statistics)	Statistics - II (Applied Statistics)	25
10	Business	Business	Business	Business	30

	Management	Management	Management - I	Management - II	
11	Accountancy	Accounts & Statistics	Accounts & Statistics - I	Accounts & Statistics - II	25
12	Managerial Skills	Commerce	Managerial Skills - I	Managerial Skills - II	25
13	Education Technology & Management Skills	Education	Education Technology & Management Skills - I	Education Technology & Management Skills - II	
14	Communication Skills	English	Communication Skills - I	Communication Skills - II	
15	Sanskrit	Sanskrit	Sanskrit - I	Sanskrit - II	
16	German	Other Foreign Languages	German - I	German - II	
17	French	Other Foreign Languages	French - I	French - II	
18	Law	Law	Law - I	Law - II	
19	Pharmaceutical Sciences	Pharmaceutical Sciences	Pharmaceutical Sciences - I	Pharmaceutical Sciences - II	
20	Life Skills	Education	Life Skills - I	Life Skills - II	
21	Economics	Economics	Economics - I	Economics - II	
22	Political Science	Political Science	Political Science - I	Political Science - II	
23	Sociology	Sociology	Sociology - I	Sociology - II	
24	Psychology	Psychology	Psychology - I	Psychology - II	
25	Philosophy	Philosophy	Philosophy - I	Philosophy - II	
26	History	History	History - I	History - II	
27	Public Administration	Public Administration	Public Administration - I	Public Administration - II	
28	Buddhist Studies	Buddhist Studies	Buddhist Studies - I	Buddhist Studies - II	
29	Gandhian Thoughts	Gandhian Thoughts	Gandhian Thoughts - I	Gandhian Thoughts - II	
30	Dr. Ambedkar Thoughts	Dr. Ambedkar Thoughts	Dr. Ambedkar Thoughts - I	Dr. Ambedkar Thoughts - II	
31	Rashtrasant Tukdoji Maharaj Thoughts	Rashtrasant Tukdoji Maharaj Thoughts	Rashtrasant Tukdoji Maharaj Thoughts - I	Rashtrasant Tukdoji Maharaj Thoughts - II	
32	Travel & Tourism	Travel & Tourism	Travel & Tourism - I	Travel & Tourism - II	
33	Personality Development	Human Development	Personality Development - I	Personality Development - II	
34	Cosmetic Technology	Cosmetic Technology	Cosmetic Technology - I	Cosmetic Technology - II	

35	Hospitality Management	Hotel Management & Catering Technology	Hospitality Management - I	Hospitality Management - II	
36	Chemical Engineering	Chemical Engineering	Chemical Engineering - I	Chemical Engineering - II	
37	Chemical Technology	Chemical Technology	Chemical Technology - I	Chemical Technology - II	
38	Civil Engineering	Civil Engineering	Civil Engineering - I	Civil Engineering - II	
39	Electrical Engineering	Electrical Engineering	Electrical Engineering - I	Electrical Engineering - II	
40	Mechanical Engineering	Mechanical Engineering	Mechanical Engineering - I	Mechanical Engineering - II	
41	Electronics Engineering	Electronics Engineering	Electronics Engineering - I	Electronics Engineering - II	
42	Pali-Prakrit	Pali-Prakrit	Pali-Prakrit - I	Pali-Prakrit - II	

II. ABSORPTION SCHEME

<u>Sr. No.</u>	<u>SUBJECT OF OLD COURSE BEFORE 2012-13</u>	<u>ALTERNATIVE SUBJECT OF NEW COURSE 2012-13</u>
1.	MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR	HUMAN RESOURCE MANAGEMENT
2	ADVANCED FINANCIAL ACCOUNTING	ADVANCED FINANCIAL ACCOUNTING
3.	MANAGERIAL ECONOMICS	MANAGERIAL ECONOMICS
4.	BUSINESS TAX AND TAX PLANNING	TAX PROCEDURE AND PRACTICE
5.	E-COMMERCE	COMPUTER APPLICATION IN COMMERCE
6.	MARKETING MANAGEMEN	MARKETING MANAGEMENT
7.	INDUSTRIAL ECONOMICS	MANAGERIAL ECONOMICS
8.	AGRICULTURE ECONOMICS AND CO-OPERATION	CO-OPERATION AND RURAL DEVELOPMENT
9.	PUBLIC FINANCE	MANAGERIAL ECONOMICS
10.	ADVANCED COST ACCOUNTING	ADVANCED COST ACCOUNTING
11.	FINANCIAL INSTITUTIONS AND MARKETS	INDIAN FINANCIAL SYSTEM
12	SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT	INDIAN FINANCIAL SYSTEM

13.	ADVERTISING AND SALES MANAGEMENT	MARKETING MANAGEMENT AND MARKETING RESEARCH
14.	INTERNATIONAL MARKETING	INTERNATIONAL BUSINESS ENVIRONMENT
15.	INTERNATIONAL BUSINESS ENVIRONMENT AND MARKETING	INTERNATIONAL BUSINESS ENVIRONMENT
16.	FOREIGN TRADE POLICY, PROCEDURE	INTERNATIONAL BUSINESS ENVIRONMENT AND DOCUMENTATION
17.	BUSINESS ENVIRONMENT DOMESTIC AND INTERNATIONAL	INTERNATIONAL BUSINESS ENVIRONMENT
18.	BANKING AND INSURANCE LAW AND PRACTICE	SERVICE SECTOR MANAGEMENT
19.	ADVANCED MANAGEMENT ACCOUNTING	ADVANCED MANAGEMENT ACCOUNTING

20.	COMPUTER APPLICATION IN BUSINESS	COMPUTER APPLICATION IN COMMERCE
21.	FINANCIAL MANAGEMENT	ADVANCED MANAGEMENT ACCOUNTING
22.	STATISTICAL ANALYSIS	STATISTICAL TECHNIQUES
23.	APPLIED OPERATIONS RESEARCH	STATISTICAL TECHNIQUES
24.	DISSERTATION	PROJECT
25.	ECONOMICS OF LABOUR	MANAGERIAL ECONOMICS
26.	ADVANCED BANKING	SERVICE SECTOR MANAGEMENT

The students of old course shall be given 03 attempts to pass their examination with old course starting from implementation of New Course.

I. ABSORPTIONSCHEME FOR COURSE AFTER 2012-13

<u>Sr. No</u>	<u>SUBJECT OF OLD COURSE AFTER 2012-13</u>	<u>ALTERNATIVE SUBJECT OF NEW COURSE OF 2019-20</u>
1.	Advanced Financial Accounting	Advanced Financial Accounting
2	Indian Financial System	Indian Financial System
3.	Managerial Economics	Managerial Economics
4.	Marketing Management	Marketing Management
5.	Research Methodology	Research Methodology
6.	Advanced Cost Accounting	Advanced Cost Accounting
7.	Co-operation and Rural Development	Co-operation
8.	Human Resource Management	Human Resource Management
9.	Advanced Management Accounting	Advanced Management Accounting
10.	Tax Procedures & Practice	Direct Taxes
11.	Computer Application in Commerce	Computer Application in Commerce
12	Service Sector Management	Service Sector Management
13.	Statistical Techniques	Statistical Techniques
14.	International Business Environment	International Business Environment
15.	Entrepreneurship Development	Entrepreneurship Development
16.	Project	Current Trends in Digital Commerce

The students of old course shall be given 03 attempts to pass their examination with old course starting from implementation of New Course.

Nagpur:
Dated :

Sd/--
(Dr. S.V. Kane)
Vice-Chancellor

M.COM.SEMESTER-I
C-11: Paper-I: Advanced Financial Accounting

Marks: 80

Objective:-This course covers advanced financial reporting issues and accounting methods for company accounting. Students will learn how to prepare, read, analyze and evaluate the consolidated financial statements based on the guidelines provided under the relevant Accounting Standards.

Learning Outcomes: After completion of the course the students will be able to

- Identify and describe different Accounting Standards useful for accounting transactions
- Explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards.
- Read and analyze consolidated financial statements including accounting policies and other information disclosures.
- Demonstrate the usage and application of Computer Software Accounting
- Able to analyze the Fire insurance calculations and Claims settlement process
- Able to demonstrate New Trends in Accounting
- Understand the Hire Purchase Accounting system and their application

Syllabus

Unit- I

Accounting standards: Indian Accounting standards, International Accounting standards
Valuations of Goodwill and shares – Including preference and Bonus shares.
Accounts of Holding companies (Including rights issue and Bonus Issue of Shares, Inter
owing)

Unit- II

Computer Software Accounting.

Company Statutory Records, Statutory Books of Accounts & Registers.
Statutory Reports Corporate Governance.

Fire insurance Claims – (Poor Selling Live Goods) Including Loss of Profit Policies

Unit- III

New Trends in Accounting:-

Inflation Accounting, Human Resources Accounting, Social Accounting, Lease Financing. Internal and External reconstruction, Amalgamation and Absorption of the companies.

Unit- IV**Hire Purchase Accounting :**

Re-possession ; Partial Re-possession and Complete Re-possession
Hire Purchase stock and Debtors Method

Books Recommended:-

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

Paper Pattern
Advanced Financial Accounting

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a. Theory	OR	08 marks
		b. Problem		08marks
		c. Problem		16 marks
2	Unit –II	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
3	Unit –III	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
4	Unit –IV	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
5	Unit-I	a Theory / Problem		04 marks
	Unit-II	b Theory / Problem		04 marks
	Unit-III	c Theory / Problem		04 marks
	Unit-IV	d Theory / Problem		04 marks

C-12 : PAPER II: Indian Financial System

Objective: The Course aims at providing the students, basic knowledge about the Finance concepts, financial markets and various financial services provided in the markets. The purpose of including Indian Financial system as a subject is to give a clear understanding and knowledge of Financial System in India.

Learning Outcomes: After completion of the course the students will be able to

- Identify the role, importance and functioning of the financial market, financial system, financial instruments and financial institutions.
- Demonstrate the Banking system in India and its operational formalities.
- Demonstrate the functioning of Life and Non Life Insurance in India and its policies.
- Demonstrates the functions of Important Intermediaries and Regulatory bodies like Stock Exchanges, Rating agencies, SEBI, RBI etc in Financial System.

Syllabus

Unit I: Components of formal financial system- Structure & Functions of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth. **Money Markets** - Overview of money markets, functions & operations, instruments, Treasury Bills and types, Commercial papers, Commercial bills, Call money market, Money market intermediaries, Money markets and monetary policies in India.

Unit II: Banking - Definition, creation of money, Present structure of commercial banking system in India, Brief history; functions, Forms of banking Managerial functions in banks. Management of deposits and Advances, Lending practices, types of advances, principles of sound bank lending, preparation of reports, Limits of credit, bank investments, Liquidity and profitability, government securities, Management of Bank Finance - Bank Accounts, Records, Reports, Statement of advances, Evaluation of loan applications, ALM and NPA Management. Fee based Vs. Fund based services, Types of fee based services offered, merchant banking services. Role of Technology in Banking services Innovation.

Unit III: Insurance: Insurance Basics, Insurance Vs. other savings and investment options, tax benefits, life cycle need solutions, customer needs and available products. Life Insurance Products - Traditional and Unit linked policies, individual and group policies, with profit and without profit policies, Different type of insurance products, Medi-Claim and health insurance products - Salient features, procedures involved in claim settlement. General Insurance Products - Different types of products available in the market, Salient features. LIC – Constitution, objectives and functions. Role of IRDA in regulating the industry. Product Portability.

Unit IV: Capital Markets - History of Indian capital markets, Reforms in capital markets, Primary Markets – functions, free pricing, book building, Secondary Markets – Organization, membership, Functions and management of stock exchanges, functioning of BSE, NSE,

OTCEI, ICSEI. Internet trading. **Mutual fund**, objectives, functions, salient features.

Regulatory Bodies & services: SEBI –Organization, powers and functions, Investor protection measures, achievements, **RBI** – objectives, organization, role, fiscal & monetary policy, **Pension fund authority**, **CRISIL**, **SHCIL**- objectives & functions. EXIM bank, Foreign Exchange Markets, Currency transactions; Foreign Exchange Risk.Types of risks.Risk management.

BOOKS RECOMMENDED

1. Principles of Bank Management by Vasant Desai, Himalaya Publishing house,
2. Insurance & Risk Management , Dr. P. K. Gupta, Himalaya Publishing House
3. Indian Financial System by Bharti V. Pathak, Pearson education
4. Financial Markets & Services, E. Gordon & K. Natarajan, Himalaya Publishing
5. Indian financial system, M Y Khan, Tata McGraw hill
6. Indian financial system, P Bezborah, R Singh, Kalyani pub
7. Indian financial system, K Gupta, N Aggarwal, Kalyani publication
8. BhartiyaVitteeyaVyavastha, Dr.ArvindShende, Dr.DevendraMohture, Anuradha Prakashan, Nagpur

Paper Pattern
Indian Financial System

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

Q.1	A)	-	Unit	I	8Marks.
	B)	-	Unit		8Marks.
			OR	I	
	C)	-	Unit		16Marks.
Q.2	A)	-	Unit	I	8Marks.
	B)	-	Unit	I	8Marks.
			OR	I	16Marks.
	C)	-	Unit	I	
Q.3	A)	-	Unit	I	8Marks.
	B)	-	Unit	I	8Marks.
			OR	I	
	C)	-	Unit	I	16Marks.
Q.4	A)	-	Unit	I	8Marks.
	B)	-	Unit	V	8Marks.
			OR	I	
	C)	-	Unit	V	16Marks.
Q.5	A)	-	Unit	I	4Marks.
	B)	-	Unit	I	4Marks.
	C)	-	Unit	III	4Marks.
	D)			Unit	4Marks.
				IV	

C-13 :PAPER-III: MANAGERIAL ECONOMICS

Objective: To develop students' capacity to analyze the economic environments in which business entities operate and understand how managerial decisions can vary under different constraints that each economic environment places on a manager's pursuit of his/her goals. Its focus will be on analyzing the functioning of markets, the economic behavior of firms and other economic agents under various market structures, and the economic and its social implications.

Learning Outcome: After learning this course, students will be able to

- Understand economies of scale, diseconomies of scale, economies of scope, and cost complementarities, and how each affects the cost of production. Given the details regarding price and quantity, the students will be able to calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able to examine the uses and abuses of demand forecasting techniques. Measure the responsiveness of consumers' demand to changes in the price of a good or service, the price of other goods and services, and income.
- Understand how prices get determined in markets, how market participants benefit in the form of consumer surplus and producer surplus, and what are the consequences of government intervention.
- Understand the different costs of production and how they affect short and long run decisions. Derive the equilibrium conditions for cost minimization and profit maximization
- Understand the four basic market models of perfect competition, monopoly, monopolistic competition, and oligopoly, and how price and quantity are determined in each model.
- Given the information regarding expenses and income in an economy, the students will be able to calculate and explicate the gross domestic product using expenditure and income approaches and given the details about a phase of the business cycle.

Syllabus

Unit – I Meaning, Definition, Nature, Scope and significance of Managerial Economics Economic factors influencing decisions, Functions Role and Responsibilities of Managerial Economist. Principles in Managerial decision analysis. Micro-Macro Economics – Definition, scope, merits-demerits, importance and uses, limitations, Paradox of Micro Economics, Distinction between Micro and Macro Economics.

Unit – II

Demand Analysis – Theories in Demand, Derivation of demand, types, Environment influencing demand. Elasticity of Demand – Concept, meaning, types, measurement, influencing factors importance. Advertising or promotional Elasticity.

Demand forecasting – Meaning, definition, types, Determinants, Methods, importance, criteria, Advantages, Limitations. Demand fore-casting for new products, Demand Estimation for consumable durables and non-consumable durables.

Unit III–Production – Concept, meaning, definition features, functions of production Functions Law of variable proportions, Production with two variable inputs. **Cost Analysis** – concept, importance, types – Real opportunity, Money, Fixed, variable, Direct, indirect, Explicit, implicit, past, future, controllable and uncontrollable, Escapable, inescapable, urgent, portable cost, Replacement and Historical cost, Total Average and Marginal cost in short Run – and Long Run curve. **Revenue** – Concepts, definition, types-Total, Average, Marginal and relationship with AR and MR

Unit IV – Market Structure – Concept, meaning classification of Market. Perfect competition-features and price determination. Monopoly – definition features, types and price determination. Monopolistic competition-meaning, concept, types, price determination, and defects. Price discrimination – Definition, Concept, meaning, types, conditions, Dumping, and socio – economic consideration in pricing.

Business Cycle– Concept, Definition, features, types, phases of Business cycle–cobweb, Hick’s Samuelson Theories of Trade cycle. Controls of Business cycle. Inflation–Deflation, - Concept, Meaning causes, economic effects on production distribution and employment, remedies demand pull v/s cost push Inflation., Concept of sustainable development, consumption and its inclusive growth.

Books Recommended

1. **Managerial Economics – D.M. Mithani Himalaya Publicity House**
2. **Managerial Economics – Dominich Salvatore – oxford , 2007**
3. **Managerial Economics – Atmanand Excel Book 2007**
4. **Managerial Economics – Dwivedi S. N. V. Vikas Publication House**
5. **Managerial Economics – Cauvery R. sultan chand, New Delhi**
6. **Managerial Economics – Baya Michael R.**
7. **Science Sustainability & National Resurgence – M.M. Joshi centre for policy studies Chennai**
8. **Economic Theory – Bauamol M. J.**
9. **Micro Economics – Eaton B. Curtis : Prentice Hall of India**
10. **Managerial Economics – Dean joek prentice hall of India**

**Paper Pattern
Managerial Economics**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
		Theory	16 marks
2	Unit –II	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
3	Unit –III	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
4	Unit –IV	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

OR

OR

OR

C-14 :Paper–IV : Marketing Management

Objective: To understand various facets of Marketing management and to develop the ability to take decisions and plan, execute and control marketing strategies towards attainment of organizational goals. This course seeks to develop the students' skills in applying the analytic perspectives, decision tools, and concepts of marketing to decisions involving segmentation, targeting and positioning; product offering; pricing; distribution channels and marketing communications.

Learning Outcomes: After learning this course, students will be able to

- Formulate a marketing plan including marketing objectives, marketing mix, strategies, budgetary considerations and evaluation criteria.
- Develop pricing strategies that take into account perceived value, competitive pressures and corporate objectives and also formulate strategies for the efficient distribution of products and services.
- Determine strategies for developing new products and services that are consistent with evolving market needs.
- Formulate a marketing plan including marketing objectives, marketing mix, strategies, budgetary considerations and evaluation criteria.
- For a given company the student will be able to evaluate different distribution channel options and their suitability for the company's product.
- For a given promotional objective of a company the student will be able to develop a suitable promotion mix (advertising, sales promotion, public relations, personal selling, and direct marketing etc.) for the product.

Syllabus

Unit-I

Nature and Scope of Marketing: marketing tasks, Corporate Orientations towards Scanning. Different philosophies of marketing, various demand states and the market place. The Marketing Environment and Environment

Unit-II

Marketing Information System and Marketing Research: Understanding consumer and industrial markets, Market segmentation, Targeting and positioning.

Unit-III

Product Decisions: Product mix, product life cycle, new product development, branding and packaging, decisions, Pricing methods and strategies.

Promotion Decisions: Promotion mix, advertising, sales promotion, public relation personal selling; Channel management – selection, emergence of new channels.

Unit-IV

Vertical Marketing Implementation and Systems: Organizing and implementing marketing in the organization; Evaluation and control of marketing efforts; New issues in marketing – Globalization, Consumerism, Green marketing.

Books Recommended

1. Marketing Management – Planning, Implementation and Control – V. S. Ramaswamy and S. Namakumari - McMillan
2. Marketing Management - P. Kotler - Prentice Hall Inc
3. Marketing Management – Rajan Saxena - Tata McGraw-Hill
4. Introduction to Marketing Management by Adrian Palmer – Oxford University Press.
5. Basic Marketing 15th edition by William D Perreault R, - Tata McGraw-Hill

**Paper Pattern
Marketing Management**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

- | | | | | |
|----------|--|--|--|-----------------|
| 1 | Unit –I a. Theory
b. Theory | | 08 marks
08marks | |
| | Theory | | | 16 marks |
| 2 | Unit –II a. Theory
b. Theory | | 08 marks
08marks | |
| | C. Theory | | | 16 marks |
| 3 | Unit –III a. Theory
b. Theory | | 08 marks
08marks | |
| | C. Theory | | | 16 marks |
| 4 | Unit –IV a. Theory
b. Theory | | 08 marks
08marks | |
| | C. Theory | | | 16 marks |
| 5 | Unit-I a Theory
Unit-II b Theory
Unit-III c Theory
Unit-IV d Theory | | 04 marks
04 marks
04 marks
04 marks | |

M.COM SEMESTER II

C-21: Paper –I : Research Methodology

Objective: Research Methodology is course designed to impart education in the foundation and techniques of academic research in businesses. The students would be able to examine and practically exposed to the main components of a research framework i.e., problem definition, research design, data collection, ethical issues in research, report writing, and presentation.

Learning Outcomes: After learning this course, students will be able

- To provide Students with an introduction to research methods and report writing. Upon successful completion of the course students are expected to
- Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
- Have basic knowledge on qualitative research techniques
- Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
- Have basic awareness of data analysis-and hypothesis testing procedures.
- Demonstrate the skill of Research report writings
- To provide Students with an introduction to research methods and report writing. Upon successful completion of the course students are expected to
- Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
- Have basic knowledge on qualitative research techniques
- Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
- Have basic awareness of data analysis-and hypothesis testing procedures.
- Demonstrate the skill of Research report writings

Syllabus

Unit I: Introduction - Meaning, Objectives and Types of research, Research Approach, Motivation of research, Research Process, research plan & design, Relevance & scope of research

in commerce. Significance of Research, Features of good research, Use of advanced technology in Research, Major problems in Research process.

Unit II: Research Design – Research problem selection, problem definition techniques Components of research design, features of good design, Steps in sample Design, Characteristics of a good sample Design, Probability & Non Probability sampling, Measurement & scaling techniques. Scaling and scale construction techniques.

Unit III: Collection and Processing data - Methods of data collection-Primary data–questionnaire, interviews, observation; Collection of secondary data; Use of computer and Information technology in data collection, Field work, Survey plan, survey Errors, Data coding; Editing and Tabulation. Analysis of data, Tools of Analysis.

Testing of hypothesis - Concept of hypothesis, Characteristics of hypothesis, Hypotheses formulation, Procedure for hypothesis testing; Use of statistical techniques for testing of hypothesis .Interpretation of data - Techniques of Interpretation.

Unit IV: Report writing - Qualities of good report, Layout of a project report, preparing research reports. Contents of report, Format orders, Steps in report writing, Precautions in research report writing, Research in Commerce - General management, Small business innovation research (SBIR), Research in functional areas – marketing, finance, HR and Production. Software packages SPSS.

BOOKS RECOMMENDED:

1. Zikmund : Business Research Methods, (Thomson Learning Books)
2. Marketing Research, G C Beri third edition (McGraw Hill)
3. Dwivedi – Research Methods in Behavioural Science (Macmillan)
4. Bennet, Roger : Management Research, ILO, 1993
5. Salkind, Neil J. : Exploring Research, (Prentice – Hall, 1997)
6. P. Madan , Paliwal: Research Methodology, Global vision pub
7. B Kothari, Research Methodology, ADB pub
8. V.Upadade,A.Shende,Research Methodology, S.Chand& Co.

**Paper Pattern
Research Methodology**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
		Theory	16 marks
2	Unit –II	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
3	Unit –III	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
4	Unit –IV	a. Theory	08 marks
		b. Theory	08marks
		C. Theory	16 marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

OR

OR

OR

C-22: Paper-II: Advanced Cost Accounting Marks : 80

Objective: To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions. To be able to interpret cost accounting statements, analyze and evaluate information for cost ascertainment, planning, control and decision making.

Learning Outcomes: After learning this course, students will be able

- Give information about basic conceptual framework of cost, the student will be able of identify/ classify different elements/ classification of cost and will be able to prepare cost sheet and prepare quotations for various business proposals.
- Given an information about cost, volume and profit for specific product for mention time period, a student will able to compute Break-even point, Marine of safety, Profit volume ratio, desired profit / desired sales as well as able to evaluate the decision making proposals (suitable product mix / dropping a product line / fixation of selling price / make or buy decisions/Key Factor Analysis).
- Given information about relevant expenses, a student will be able to classify the cost by nature and estimate cost of operating a service.
- Given information about Expenses & Income / Receipt & Payment / Projected Sales, a student will be able to prepare relevant functional level budgets for an organization
- Given information about standard and actual performance, the student will be able to determine Direct Material and Direct Labour Variances.

Syllabus

Unit - I

Methods of Cost

Meaning importance, object scope and limitations of cost accounting. Elements of Cost account. Difference between Cost and Financial account and difference between cost and management accounting.

Cost Control, Cost Reduction, Control System and Reporting:- Role of Cost Accountant Value analysis, Cost reduction, Control System and Control report.
Machine Hour Rate and Labour Hour Rate.

Unit – II

Cost Audit : - Statutory Cost Audit, Types, Advantages, Cost Audit in India, Cost Audit Rules, Role of Cost Auditor.

ProcessAccounts, Abnormal loss and Abnormal gain, Joint Product, equivalent Unit production and interprocess profit.

Unit - III

Variance analysis:- Material, Labour and Overhead Variances . Contract Costing : Profit on Complete and incomplete contract, contract running for more than one year, two to three contracts running simultaneously, contract near to completion.

Unit - IV

Operating Costing: Meaning, Objectives, Advantages , Scope, Methods of Operating Costing. Problems on Transports, Hospitals, Powerhouse costing & Hotel costing.

Books Recommended

1. M. N. Arora:- CostAccountingPrinciplesandpractice–
VikasPublishingHousePvt.Ltd.NewDelhi
2. S. N. Maheshwari: CostAccountingTheoryandproblems–
ShriMahavirBookDepot,NewDelhi
3. V. K. Saxena: CostAccountingTextBook-SultanChandandSonsNewDelhi
4. S. P. Iyenger: CostAccountingPrinciplesandPractice–SultanChandandSons,NewDelhi
5. M. C. Shukla – T.S.–Grewal,M.P.Gupta–CostAccounting–S.Chand,NewDelhi
6. R. S. N. Pallai,VBhagavathi–CostAccounting–S.Chand,NewDelhi
7. B.S.Khanna,I.M.Pandey,G.K.Ahuja,Batra:-CostAccounting– S.Chand,NewDelhi
8. S.M.Shukla:-CostAccounts(Hindi)
9. I.G.GuptaandTrivedi: -CostAccounts(Hindi)
10. NigamR.S.–AdvancedCostAccounting,S.Chand&Company11.JainS.P.–
AdvancedCostAccounting–KalyaniPublication
11. Gawada,JMade–AdvancedCostAccounting–HimalayaPublicationHouse

Paper Pattern
Advanced Cost Accounting

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a. Theory	OR	08 marks
		b. Problem		08marks
		c. Problem		16 marks
2	Unit –II	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
3	Unit –III	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
4	Unit –IV	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
5	Unit-I	a Theory / Problem		04 marks
	Unit-II	b Theory / Problem		04 marks
	Unit-III	c Theory / Problem		04 marks
	Unit-IV	d Theory / Problem		04 marks

C-23: Paper –III: Cooperation

Marks -80

Objective: The course provides an understanding and experience of different aspects of Cooperation Development. It provides a holistic perspective of schemes / programmes of central govt. in general and state govt. in particular. It develops expertise in planning and management of development programmes with focus on participatory development.

Learning Outcomes: After completion of the course the students will be

- Able to understand the Principles and Importance of Cooperation and Cooperative Movement in India
 - Able to demonstrate the functions and working of Cooperative Credit Institution in India
 - Able to justify the role of Cooperation in rural Economy
 - Able to demonstrate and distinguish Globalization & Cooperation
-
- Able to understand the Principles and Importance of Cooperation and Cooperative Movement in India
 - Able to demonstrate the functions and working of Cooperative Credit Institution in India
 - Able to justify the role of Cooperation in rural Economy
 - Able to demonstrate and distinguish Globalization & Cooperation

Syllabus

Unit I: Introduction

1. Meaning, Definition, Characteristics, Objectives, Scope, Importance of Cooperation.
2. Principles of Cooperation.
3. Cooperative Movement in India: Origin, Development & Progress. Role of Cooperative Movement in Social Economic Development
4. Maharashtra Co-operative Societies Act, 1960

Unit II- Cooperative Credit Institution in India

1. Rural Cooperative Credit Institutions-Short & Long Term Credit Structure
2. Urban Cooperative Banks
3. Nabard & Cooperative Banks
4. Audit of Cooperative Banks

Unit III- Cooperatives & Rural Economy

1. Rural Artisans & Cooperatives
2. Cooperative Agricultural Production & Marketing in India
3. Peoples Participation in Rural Development
4. Community Development Programme in India

Unit IV- Globalization & Cooperation

1. Effects of Globalization on Cooperative movement
2. Challenges & Opportunities before Cooperatives under Globalization
3. Reengineer of Cooperatives to meet Challenges of Globalization
4. Problems and Prospects of the Cooperative Movement in India under Globalization

Recommended Books:

1. Cooperation and Competition in the Global Economy: Issues and Strategies, By Antonio Furino, Harper Business (1 August 1988)
2. Cooperation Principles, problems and Practice, By Hajela, Ane Books Pvt. Ltd.; Student Edition edition (2015)
3. Co-Operative Banking (CAIIB 2010), By IIBF (Indian Institute of Banking and Finance), Macmillan India Ltd (1 January 2010)
4. The Maharashtra Co-operative Societies Act, 1960 and Rules, 1961, Current Publication,; (2015)
5. Co-Operative Banks in India: Functioning & Reforms , By AmitBasak, New Century Publications (1 January 2010)
6. Cooperative Banking In India, By R.Thirunarayanan, Mittal Publication, New Delhi
7. Cooperative Management : Principles And Techniques , By S.Nakkiran, Deep & Deep Publication (2006)
8. Co-Operative Banks in India & Select Countries , By S.Nakkiran, New Century Publications; 1 edition (1 January 2014)
9. Credit Cooperatives in India Past, Present and Future, By BiswaSwarupMisra, Routledge

**Paper Pattern
Co-Operation**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory		08 marks
		b. Theory		08marks

			Theory	16 marks
2	Unit –II	a. Theory		08 marks
		b. Theory		08marks

OR

			C. Theory	16 marks
3	Unit –III	a. Theory		08 marks
		b. Theory	08marks	

OR

			C. Theory	16 marks
4	Unit –IV	a. Theory		08 marks
		b. Theory		08marks

OR

			CTheory	16 marks
5	Unit-I	a Theory		04 marks
	Unit-II	b Theory		04 marks
	Unit-III	c Theory		04 marks
	Unit-IV	d Theory		04 marks

C-24: Paper-IV : Human Resource Management

Objective The purpose of Human Resource Management lies in successful utilization of people to attain specific as well as organizational goals. Human Resource Management typically means to engage, improve and preserve sufficiently capable employees, to implement the activities essential to achieve organizational aims.

Learning Outcomes: After completion of the course the students will be able to

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program. Develop, implement, and evaluate employee orientation, training, and development programs. Facilitate and support effective employee and labour relations in both non-union and union environments.
- Research and support the development and communication of the organization's total compensation plan. Collaborate with others, in the development, implementation, and evaluation of organizational and health and safety policies and practices.
- Research and analyze information needs and apply current and emerging information technologies to support the human resources function. Develop, implement, and evaluate organizational development strategies aimed at promoting organizational effectiveness.
- Present and evaluate communication messages and processes related to the human resources function of the organization. Manage own professional development and provide leadership to others in the achievement of ongoing competence in human resources professional practice. Facilitate and communicate the human resources component of the organization's business plan. Conduct research, produce reports, and recommend changes in human resources practices.

Syllabus

Unit-I

Human Factor in Organization: Nature Concept and Significance of Human Resource in the organization. Meaning scope and role of human resource management. Image and qualities of HRM Manager. Indian approach Human Resource Management.

Unit-II

Recruitment and selection: Source of recruitment, Recruitment and selection process; methods of recruitment and ; types of tests- principles of testing. interviewing methods and types counseling for selection, placement, promotions and exit. induction and placement : concept of placement – concept and objectives of induction, orientation. induction in Indian industries. Inputs of Induction and orientation programmes. how to make induction effective. Advantages of formal induction and orientation.

Promotions and Transfers: Concept, objectives of promotions and transfers. Distinguishing features of promotions, transfers & up gradation. advantages & significance to organization &

employees, promotions & transfers vis-à-vis productivity & efficiency. job operator & process policies & case studies.

Unit-III

Job Evaluation and Job Design: concept, importance and objectives; methods and procedures. Job specifications and job descriptions, job design, approaches and methods. merit rating and performance appraisal: concept of scientific merit rating, methods performance standers and its evaluation. training and development : concept, assessment of training needs, importance , objectives. effectiveness evaluation.

Unit-IV

Employee Remuneration and Wage Legislation: Principles and objectives of wage and salary administration employee compensation, rewards, incentives and fringe benefits. Wage level and wage structure. Concept and significance of employee welfare and social security measures. Statutory and voluntary welfare measures in the organization.

Suggested Readings

1. A Text book of Human Resource Management – C. B. Mamoria & S. V. Gankar. Publication - Himalaya Publishing House
2. Personnel and human Resource management - Text & cases, P SubbaRao, Publication - Himalaya Publishing House
3. Human resource Management – P. Jyothi, Publication – Oxford University Press.
4. Human Resource Management , Ninth Edition, R.WayneMondy, Robert M, Noe, Publication- Pearson Education
5. Human Resource and Personnel Management – Text and cases, K. Aswathappa, Publication - McGraw- Hill Publishing co. ltd.

Paper Pattern Human Resource Management

Time: 3 Hours

Marks: 80

**N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Theory	08marks
			16 marks
2	Unit –II	a. Theory	08 marks
		b. Theory	08marks

OR

C. Theory16 marks
3 Unit –III a. Theory
b. Theory

08marks

08 marks

OR

C. Theory16 marks
4 Unit –IV a. Theory
b. Theory

08 marks
08marks

OR

CTheory16 marks
5 Unit-I a Theory
Unit-II b Theory
Unit-III c Theory
Unit-IV d Theory

04 marks
04 marks
04 marks
04 marks

M.COM. SEMESTER-III

Core Group

Paper I

C31- Advanced Management Accounting

Marks - 80

Total No. of teaching days allotted to the third semester are 90 (i.e. 15 weeks)

Objective: The Objective of the Course is to make the students learn the applications of Management Accounting tools and technique for decision making.

Learning Outcomes: After completion of the course the students will be able

- Able to demonstrate functions and importance of management accounting
- Given the financial statements a student will be able to *perform* Ratio analysis and comment on the performance of the firm
- Develop an understanding of managerial accounting terminology, principles, and practice. Recognize managerial accounting issues and how they differ from financial accounting issues. Analyze decision situations to determine appropriate information needs.
- Calculate product cost using a variety of cost methods. Understand and differentiate among different categories of costs. Select the appropriate models for different situations and build and apply the models for analysis appropriately.
- Determine the effect on profit. Determine the effect on profit by evaluating possible courses of action and reviewing the results.
- Plan for future financial results through the preparation of budgets. Read and create budgets, managerial cost reports and variance analysis. Understand and articulate the assumptions and implications inherent with information in different managerial accounting reports.

Syllabus

Unit- I

1. Meaning, objectives, functions importance of management accounting.
Tools of Management Accounting.
Role and Responsibilities of Accountant in Management Accounting.
2. Ratio Analysis (including interpretation)- Introduction, Significance of Ratio Techniques, Interpretation of Ratios, Classification of Ratios. (Theory and Numericals)

Unit-II

1. Preparation, Analysis and interpretation of Financial Statements
Role of Accountant towards preparation and analysis of Financial Statements.
2. Budgetary Control – Meaning, Advantages and uses.
Budgets: Preparation of Flexible, Sales and Production Budget.(Theory and Numericals)

Unit-III

1. Management Information System: Anatomy of MIS, Characteristics, Implementation and Limitation of MIS.
2. Marginal Costing and its Application in Decision-making. Break Even Analysis. (Theory and Numericals)

Unit –IV

1. Fund Flow Analysis: Meaning, uses and limitations of Fund Flow Statement, preparation of statement showing changes in working capital, preparation of fund flow statement.
2. Cash Flow Analysis: Meaning, uses and limitations of Cash Flow Statement, preparation of cash flow statement, methods of construction of cash flow statement. (Theory and Numericals)

List of Books recommended

1. Pillai R.S.N. - Management Accounting- S.Chand & Co.Pvt.Ltd.
2. Agarwal N.K. – Management Accounting- Galgotia Publications
3. Wilson.M. – Management Accounting – Himalaya Publications.
5. Singh, Jagwant- Management Accounting- Kitab Mahal

Paper Pattern Advanced Management Accounting

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks
		OR	
		c. Problem	16 marks
2	Unit –II	a. Theory	08 marks
		b. Problem	08 marks
		OR	
		c. Problem	16marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08 marks
		OR	
		c. Problem	16marks
4	Unit –IV	a. Theory	08 marks

	b. Problem	08 marks
	OR	
	c. Problem	16marks
5	Unit-I a Theory / Problem	04 marks
	Unit-II b Theory / Problem	04 marks
	Unit-III c Theory / Problem	04 marks
	Unit-IV d Theory / Problem	04 marks

C32-Statistical Techniques Paper II

Marks - 80

Total No. of teaching days allotted to the first semester are 90 (i.e. 15 weeks) For the convenience No. of periods and chapters that may be covered are given below as guidelines.

Objective: The Objective of the Course is to make the students learn the applications of statistical tools and technique for decision making.

Learning Outcome

- How to calculate and apply measures of location and measures of dispersion --grouped and ungrouped data cases.
- How to apply discrete and continuous probability distributions to various business problems.
- Perform Test of Hypothesis as well as calculate confidence interval for a population parameter for single sample and two sample cases. Understand the concept of p-values.
- Learn non-parametric test such as the Chi-Square test for Independence as well as Goodness of Fit.
- Compute and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis, for forecasting and also perform ANOVA and F-test. Further, understand both the meaning and applicability of a dummy variable and the assumptions which underline a regression model. Be able to perform a multiple regression.

Syllabus

Unit I

1. Statistical decision: - decision environment – Decision Making Under risk and certainty and utility theory.
2. Sampling and test of significance: - Large and small samples, Test of significance: Chi square test ‘T’ test and Z test .

Unit-II

1. Statistical quality control: Causes Variations in quality characteristics types of quality controls charts, production controls acceptance sampling.
2. Association of Attributes consistency of data, Two and three attributes analysis of Variances F test.

Unit-III

1. Analysis of time series, components importance, measurement of trend, the graphical method semi average method and moving average method.
2. Probability : Laws of probability, simple and compound probabilities, permutation and combination

Unit –IV

1. Correlation Analysis and Regression analysis.
2. Interpolation and Extrapolation :- New torsi Method, Binomial method and Langrage's method

List of Reference Books:-

1. Fundamentals of statistics: D. N. Elhance & Veena Elhance
2. Statistics: V. K. Kapoor – S. Chand & Sons
3. Statistics: B. New Gupta – Sahitya Bhavan Agra
4. Statistics Methods: S. P. Gupta – S. Chand & Sons
5. Fundamental of Statistics: S. C. Gupta – Himalaya Publishing House
6. Business Mathematics & Statistics: NEWK Nag & S.C. Chanda – Kalyani Publishers
7. Problem in statistics: Y. R. Mahajan - Pimpalapur Published Nagpur
8. Introduction of Business and Economics Statistics
Staunton and clerk – D. B. Taraporewala & Sons Bombay.

**Paper Pattern
Statistical Techniques**

Time: 3 Hours**Marks: 80**

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks

OR

C. Problem	16 marks
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2	Unit –II	a. Theory	08 marks
		b. Problem	08 marks

OR

	c. Problem	16marks
3	Unit –III	
	a. Theory	08 marks
	b. Problem	08 marks
	OR	
	c. Problem	16marks
4	Unit –IV	
	a. Theory	08 marks
	b. Problem	08 marks
	OR	
	c. Problem	16 marks
5	Unit-I	a Theory / Problem
	Unit-II	b Theory / Problem
	Unit-III	c Theory / Problem
	Unit-IV	d Theory / Problem
		04 marks
		04 marks
		04 marks
		04 marks

M.COM. (CBCS) III SEMESTER
Foundation Group – I
For M.Com Students
(Paper III)
F33-Direct Taxes

Objectives:-

To Prepare student enough competent to take up employment in Taxation. To Acquire Knowledge about the submission of Income Tax Return Tax deducted at Source.

Learning Outcomes: After completion of the course the students will be

- Able to understand the provisions and procedure for Computation of Income from profession.
- Able to understand the computation of capital gain.
- Able to understand the provisions and procedure of Chapter VI A Deduction, Clubbing of Income Set-off and carry forward of losses.
- Able to understand the provisions and procedure of Computation of tax liability for individual & company.

Syllabus

Unit-I

Income from Profession: Definition & Meaning of profession, Admissible and Non admissible Income and expenditure, Rate of Depreciation on various assets computation of Income from Profession, Computation of Income from profession, (Advocate, Doctor and Chartered Accountants).

Unit-II

Income under the head capital gain

Definition & Meaning of long term and short term capital gain. Meaning of cost of indexation, Cost of improvement and valuation of capital assets and its exemptions, Theory & Problems.

Unit-III

Chapter VI A Deduction, Clubbing of Income Set-off and carry forward of losses -

Deductions under section 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 DDB, 80 G, 80 GG, 80 GGA, 80 QQB, 80, RRB, 80 TTA and 80 U. Definition & Meaning of clubbing of income and how dependents income is clubbed in individuals income. Meaning of set-off of losses, inter source adjustments, inter head adjustment and carry forward of losses and how to take set-off. (theory)

Unit-IV

Computation of tax liability for individual & company, -Computation of tax liability of Individual and Company Assesses. Advance Payment of Tax, Return Filling and assessment procedure. Problem & Theory.

NOTE:-

ASSESSMENT YEAR FOR COMPUTATION OF INCOME WILL BE THE CONCERNING ACADEMIC YEAR

Books Recommended

1. Ahuja Girish & Gupta Ravi: Practical Approach to Income Tax, Wealth Tax and Central Sales Tax Act.
2. Direct Taxes: V.S. Datey (Taxmann)
3. Direct Taxes, Law and practice:- Dr. H. C. Mehrotra & Dr. S. P. Goyal, Sahitya Bhavan Publication, Agra
4. Tax Planning and Management - Dr. S.P. Goyal, Sahitya Bhavan Publication, Agra.
5. Vinod Singhania: Direct Taxes (Taxmann)
6. Direct Taxes: Income tax Wealth tax & tax Planning: BB Lal & N Vashisht
7. Income Tax, Dr. Upagade, Dr. Arvind Shende, Annuradha Prakashan, Nagpur.
8. Income Tax Law & Practice: Dr. R. K. Jain. S.B.P.D. Publication, Agra.
9. Income Tax Law & Practice: V.P. Gaur & D.B. Narang, Kalyani Publication, New Delhi.

Question Paper Pattern:

Time: 3 Hours

(Marks: 80)

- N.B.** 1) All questions are compulsory.
2) All questions carry equal marks.

- | | | |
|-----------|--|----------|
| 1. Unit-I | a. Theory | 08 marks |
| | b. Problem (Income from Profession) | 08 marks |
| | OR | |
| | C. Problem (Income from Profession) 16 marks | |

2. Unit-II	a. Theory	08 marks
	b. Problem (Capital Gain)	08 marks
	OR	
	c. Problem (Capital Gain) 16 marks	
3. Unit-III	a. Theory	08 marks
	b. Problem (U/s 80)	08 marks
	OR	
	c. Problem (U/s 80)	16 marks
4. Unit-IV	a. Theory	08 marks
	b. Problem (Assessment of Company)	08 marks
	OR	
	c. Problem (Assessment of Company)	16 marks
5. Unit-I	a. Theory / Problem	04 marks
Unit-II	b. Theory / Problem	04 marks
Unit-III	c. Theory	04 marks
Unit-IV	d. Theory	

Foundation Group I(Paper III)
For M.Com Students
F33-Computer Application in Commerce

Objective: To provide quality education in the field of Commerce with Computer Applications and transform the students into competent Commerce professionals enabling attainment of social and economic goals.

Learning Outcomes: After completion of the course the students will be

- Able to observed and experienced the main activities of Internet Services and applications
- Demonstrate the working of Word Processing
- Demonstrate the Spread Sheets & its Business Application
- Able of demonstrate the practical aspect of Computerized Accounting with Tally.

Syllabus

Unit-I

Networking:– Network topology, Local Area Networks (LAN) and Wide Area Networks(WAN); E-mail; internet technologies, access devices, concept of a world wide web and internet browser; search engines.

Internet Services and Applications, Web Services, E-Learning, Web Information Systems. Web Based Software, Agent-Oriented Computing, E-Business, E-Governance, M-Commerce.

Unit-II

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Unit-III

Spread Sheets& its Business Application

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions, MS Excel

Power-Point – Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Unit-IV

Computerized Accounting with Tally

Basics of accounting, getting started with Tally.ERP 9 and fundamental features, creating masters (accounting and inventory), voucher entry and invoicing, bill-wise details, voucher class, simple interest calculation, credit limits, cost centres, cost categories, multi-currency activation and creation of currencies, basics of banking, and general reports.

Essentials of Taxation Getting Started with VAT, Getting Started with Service Tax, Getting Started with TDS, Getting Started with Excise (Dealers), Getting Started with Excise (Manufacturers), and Advanced Features

Books Recommended

1. I.T. today (encyclopedia) -S. Jaiswal (test book)
2. Computer Today - DonaldSenders
3. Computer Fundamentals - P. K. Sinha
4. Office Automation - K.K.Bajaj (Macmilan)
5. Business on The Net an Introduction to The Whats And Hows of E-Commerce - K. N. Agarwala& Others (Macmilan)
6. Computer Applications in Management – UshaDahiya,SapnaNagpal(Taxmann’s Pub)
7. Fundamentals of Computers – ITL Education Solutions Ltd. (Pearson)
8. Tally.ERP 9 Fundamentals, www.tallysolutions.com
9. Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory- Asok K. Nadhani,(BPB)
10. Tally. Erp 9 Training Guide - Asok K. Nadhani(BPB)

Paper Pattern Computer Application in Business

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
2	Unit –II	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
3	Unit –III	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
4	Unit –IV	a. Theory	08 marks
		b. Problem	08marks
			OR
		C. Problem	16 marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

FOUNDATION Group – I

For Non M.Com Students

ACCOUNTS AND STATISTICS – PAPER I

Objective: To provide an overview of the basic concepts of financial accounting and statistical techniques.

Learning Outcomes: After completion of the course the students will be able

- To provide an understanding of basics of Book Keeping and Accountancy, principles of Accounting, Accounting Concepts and Conventions, Rules of Double Entry System, Preparation of Journal and Ledger, Subsidiary books, Cash Book.
- To provide information for the preparation of Trial Balance and Final accounts of Sole Traders.
- To provide information about Statistics and Measures of Central Tendency, Collection of Data, Tabulation, Classification and Frequency Distribution.
- To understand meaning of Dispersion and its significance, Methods of measuring dispersion, Mean Deviation, Standard Deviation, Quartile Deviation, co-efficient of variation.

Syllabus

Unit-I Financial Accounting

An overview of Book Keeping and Accountancy

Meaning, objectives and principles of Accounting, Accounting Concepts and Conventions, Rules of Double Entry System, Preparation of Journal and Ledger, Subsidiary books, Cash Book (**Theory and Numerical**)

Unit-II Preparation of Trial Balance and Final accounts of Sole Traders, Accounting Standards AS1 to AS10 (**Theory and Numerical**)

Unit-III Statistics and Measures of Central Tendency

Meaning, Scope, Importance, Functions and Limitations of Statistics, Collection of Data, Tabulation and Classification, Frequency Distribution.

Mean, Median, Mode, Geometric Mean and Harmonic Mean (**Theory and Numericals**)

Unit-IV

Dispersion: Meaning and significance of dispersion, Methods of measuring dispersion, Mean Deviation, Standard Deviation, Quartile Deviation, co-efficient of variation (**Theory and Numericals**)

Books Recommended

- Gupta R.L.- Advanced Financial Accounting – S.Chand and Sons.
 - Kumar, Anil S. – Advanced Financial Accounting – Himalaya Publication House
 - Shukla and Grewal: Advanced Accounts (S. Chand & Ltd. New Delhi) Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana).
 - Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).
 - Statistics: V.K. Kapoor – S. Chand & Sons
 - Statistics: B.New Gupta – Sahitya Bhawan Agra
 - Fundamentals of Statistics and Computer, Dr. M. Datalkar & Mrs. Sindhu Ghate, Sai Jyoti Prakashan, Nagpur.
 - Business Statistics A Self Study Text Book, Dr. P.C. Tulsian & Bharat Jhunjhunwala, S. Chand Publishing.
 - Fundamental of Statistics: S.C. Gupta – Himalaya Publishing House.
 - Gulhane, Chopde – Statistics and Business Mathematics, Sheth Publishers Pvt. Ltd. Mumbai.
 - Business Mathematics and Statistics – Dr. M. Datalkar and Mrs. S. Ghate, Sai Jyoti Publication, Nagpur.
- Problem in Statistics: Y.R. Mahajan – Pimplapure Publisher, Nagpur

Question Paper Pattern for Paper I

Time : 3 Hours

Marks – 80

N.B. – 1) All questions are compulsory.

2) All Questions carry equal marks

Q. No. 1 – Unit I	a)	Theory	08 marks	
	b)	Problem	08 marks	
	OR			
	c)	Problem	16 marks	
Q. No. 2 – Unit II	a)	Theory	08 marks	
	b)	Problem	08 marks	
	OR			
	c)	Problem	16 marks	
Q. No. 3 – Unit III	a)	Theory	08 marks	
	b)	Problem	08 marks	
	OR			
	c)	Problem	16 marks	
Q. No. 4 – Unit I	a)	Theory	08 marks	
	b)	Problem	08 marks	
	OR			
	c)	Problem	16 marks	
Q. No. 5 –	Unit I	a)	Problem	04 marks
	Unit II	b)	Problem	04 marks
	Unit III	c)	Problem	04 marks
		d)	Problem	04 marks

FOUNDATION COURSE – I

For Non M.Com Students

MANAGERIAL SKILLS – I

Objectives: This course will help students in understanding the principles and techniques of business communication and familiarize them with the terminologies and complexities of business communications.

Unit I: Communication fundamentals: Meaning and importance of communication in business, types of communication; formal and informal and their characteristics, essentials of effective business communication, channels of communication, their effectiveness, limitations, barriers of communication, approaches to effective communication.

Communication process: Interpersonal perception, selective attention, feedback, variables, listening, barriers to listening, persuasion.

Unit II: Types of communications: Verbal: Elements of Punctuation, Emphasis, Use of quotations and anecdotes in Oral Presentation, Group Discussion and Speech; Non-verbal; open and closed features, appearance, gestures, postures, eye contact, proxemics, expressions and kinetics, cultural conventions, meta-messages, emotive intelligence.

Unit III: Forms of communication: Written communication; Principles of Effective Written Communication; Effective notes taking, Strategies to Improve Reading Skills, Speech Writing, Creative Writing, Oral Communication; Speaking Skills, Public Speaking, Effective Listening, Strategies for Communicating in Teams.

Unit IV: Business Correspondence: Etiquettes of Business writing, Business letters; Memos, minutes, agendas, enquiries, orders, sales letters, notice, tenders, letters of application, letter of complaints, job applications / covering letters.

Unit V: Group Communication: Role of Communication in Committees, Conference, Seminar, Symposia and other formal Communications; Meeting – Types of meetings, Agenda and Minutes of the meeting, Mass Communication – Publicity, Press Releases, Marketing Communications, Public Relations, Business writing in media and social networking platforms, Newsletters.

Suggested Readings:

1. McGraith – Basic Managerial Skills for all Prentice Hall of India – 6th Edition 2002.

2. Raymond V. Lesikar, John D. Pettit and Mary E. Flatley – Lesikars Basic Communication Tata McGraw Hill 8th Edition, 1999.
3. Krizan et al. (2010). Effective Business Communication, Cengage Learning.
4. Scot, O. (2009) Contemporary Business Communication, Biztantra, New Delhi.
5. Raman and Singh – Business Communications – Oxford University Press.
6. Diwan and Aggarwal Business Communication Excel
7. Communication Skills, Sanjay Kumar, Oxford University Press.
8. Skills Development for Business and Management students, Oxford University Press.
9. Guide to Interpersonal Communication, Pearson Education Asia.
10. Guide to Managerial Communication, Pearson Education Asia.

MANAGERIAL SKILLS – I

Paper Pattern

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

Question No. 1	Unit – I (a + b) Or Unit – I (C)
Question No. 2	Unit – II (a + b) Or Unit – II (C)
Question No. 3	Unit – III (a + b) Or Unit – III (C)
Question No. 4	Unit – IV (a + b) Or Unit – IV (C)
Question No. 5	Unit – V (a + b) Or Unit – V (C)

Elective Group-I (Paper IV)

E34-Entrepreneurship Development

Objective: Understand the process of entrepreneurship and the institutional facilities available to an entrepreneur in India. Know the process of starting a new venture and create their business plan. Know about valuation of business and the sources for financing new venture. Gain the knowledge on legal aspects and government policy relating to entrepreneurship

Unit-I

Entrepreneurship - Creativity and Innovation, Relationship with the Economic Development, Barriers to Entrepreneurship (Factors affecting Growth of Entrepreneurship), , Women Entrepreneurship, social Entrepreneurship, Entrepreneurship in India - Entrepreneurship Development in India: Issues and Opportunities, Small-Scale Sector in India, The NGO Factor in EDP-INDIA Corporate Social Responsibility (CSR): NGO's in India, Social Responsibility of Entrepreneurs, CSR. Entrepreneurial behaviour-, Socio- psychological factors influencing entrepreneurship development.

Unit-II

Entrepreneurship Trends - Types of Entrepreneurship, Career Planning, Choice of Entrepreneurship as a Career.

Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment. Developing Entrepreneurial Potential, Business Ideas Generation Process, Evaluation of Business Idea. Business Plan - The ED Cycle, Building the Business Plan, Venturing an Enterprise, Financial Considerations (Cash Flow Management, Financial Plan, Business Plan). Cases from Indian Industries

Unit-III

The concept and issues in small business marketing.. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The Industry and Ancillarization Entrepreneurship & Industry, Ancillarization, Ancillarization in India, Ancillaries & Industrial Development, Ancillary Opportunities in different Economic Sectors: Agro Industries, Logistics, BPO, Banking and Finance, Sub-contracting System, Supplier Organization Network Global Aspect of Entrepreneurship.

Unit-IV

Financial incentives - Backward area benefits, Schemes for educated unemployed, Fiscal incentives, Procurement of industrial equipment, marketing support. Government Policy packages, MSME, SIDO, NSIC, Government Financial Institutions, Business incubators and facilitators. Various forms of business organization- sole proprietary, partnership, private and public Ltd. Companies.

Books Recommended

- Entrepreneurship 6 th edition. Robert D Hisrich , Tata McGraw-Hill.
- Kuratko- Entrepreneurship – A Contemporary Approach, (Thomson Learning Books) Chary – Business Gurus speaks (Macmillan)
- Kuratko- Entrepreneurship – A Contemporary Approach, (Thomson Learning Books) Chary – Business Gurus speaks (Macmillan)
- S.S. Khanka – Entrepreneurial Development (S. Chand & Co.)
- Brandt, Steven C., The 10 Commandments for Building a Growth Company, Third Edition, Macmillan Business Books, Delhi, 1977

- Bhide, Amar V., The Origin and Evolution of New Businesses, Oxford University Press, New York, 2000
- Desai, Vasant, Small Scale Enterprises Vols. 1-12, Mumbai, Himalaya Publishing House. (Latest edition).
- Panda, ShibaCharan, Entrepreneurship Development, New Delhi, Anmol Publications.
- Patel, V. G., The Seven Business Crises and How to Beat Them, Tata-McGraw, New Delhi, 1995.
- Taneja, Satish and Gupta, S.L. Entrepreneurship Development-New Venture Creating, Galgotia Publishing House, New Delhi, Latest Edition
- Verma, J.C., and Gurpal Singh, Small Business and Industry-A Handbook for Entrepreneurs, New Delhi, Sage, 2002Vesper, KarlsH, New Venture Strategies, (Revised Edition), New Jersey, Prentice- Hall, 1990.

Paper Pattern
Entrepreneurship Development

Time: 3 Hours

Marks: 80

N.B. 1) All questions are compulsory.
2) All questions carry equal marks.

1	Unit –I	a. Theory	08 marks
		b Theory	08marks
OR			
		C Theory	16 marks
2	Unit –II	a. Theory	08 marks
		b. Theory	08marks
OR			
		C Theory	16 marks
3	Unit –	a. Theory	08 marks
		b Theory	08marks
OR			
		C Theory	16 marks
4	Unit –IV	a. Theory	08 marks
		b Theory	08marks
OR			
		C Theory	16 marks
5	Unit-I	a Theory	04 marks
	Unit-II	b Theory	04 marks
	Unit-III	c Theory	04 marks
	Unit-IV	d Theory	04 marks

Elective Group-I (Paper IV)

E34-Service Sector Management

Objective: To Know in detail about the Service Sector Management. Understand the consumer behaviour in Service Sector and set standard and measure service quality and productivity

Unit-I

Introduction to Service Sector Management Nature, Scope & Trends; Importance of service sector in current scenario; The concept of service, characteristics of services, classification of services. Forms of Service Sector and Their Management Aviation Industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry and their management and benefits to modern business. Importance of these service sectors in day to day life. Changing face of these service sectors with technological advancements.

Unit- II

IT and ITES sector Overview of IT industry and its trends, role and importance of ITES, Innovations in IT. Important contributions of IT sector to services industry. Challenges and opportunity in ITES sector. Future of IT industry in India. Banking and Insurance sector. Importance of Banking and Insurance Industry in services sector, challenges and opportunities in financial sectors like banking, insurance and AMC's. The users of Banking services, the behavioral profiles of users. Challenges faced by Insurance companies after LPG. Users of insurance services and their behavioral profiles, role of IRDA . Journey of financial service sector from PSU's to Private companies.

Unit- III

Services Quality Management Development of Quality Management in services sector, Customer Service, Customer focused marketing. The Marketing Concept. Logistics as a Core Strategic Competency, Customer Service Capability, Availability, Operational Performance, Reliability, Value added services, Customer Focused Services, Promotion-Focused Services, Manufacturing-Focused Services, Time Focused Services. Basic Service Customer Satisfaction, Cost-Effectiveness, Market Access . Market Extension, Market Creation.

Unit- IV

Distribution, Planning and managing service delivery Challenges in distribution of services, advertising and sales promotion in service industry creating delivery systems in price, cyberspace and time. The physical evidence of the service space. Relationship Marketing. The nature of Service Consumption. Understanding customer's needs and Expectations. Monitoring & measuring customer satisfaction

Books Recommended:

1. Service Sector Management – Sanjay Patnagar – Himalaya
2. Managing Services – Christopher H. Lovelock
3. Total Quality Management: JE Ross

4. Total Quality Management: DH Besterfield, CB Michna: Prentice Hall
5. Services Marketing; Ravi Shankar
6. Services Marketing; S M Jha; Himalaya Publishing House.
7. Strategic services Management; Boyle.
8. services marketing and Management: Balaji A.H. wheeler.

Paper Pattern
Service Sector Management

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

Qu. 1 Unit –I a. Theory	08 marks
b Theory	08marks

OR

C Theory	16 marks
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Qu. 2 Unit –II a. Theory	08 marks
b Theory	08marks

OR

C Theory	16 marks
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Qu. 3 Unit – a. Theory	08 marks
b Theory	08marks

OR

C Theory	16 marks
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Qu. 4 Unit –IV a. Theory	08 marks
b Theory	08marks

OR

C Theory	16 marks
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Qu.5	Unit-I	a	Theory	04 marks
	Unit-II	b	Theory	04 marks
	Unit-III	c	Theory	04 marks
	Unit-IV	d	Theory	04 marks

Core Group Paper I
C41-International Business Environment

Total Marks :- 80

Objectives: This Course develops ability to understand and scan business environment in order to analyse opportunities and take decisions under uncertainty.

Unit – I

Theoretical framework of Business Environment: Meaning, Relevance, Nature Dimensions, Types and Importance of International Business. Levels of Environment, internal and external Environment. Economic Environment of Business: Nature Significance and elements of economic Environment; Economic systems and Business Environment; gap Government policies Industrial policy, fiscal policy, monetary policy, Public Sector and Economic development; Development banks and relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

Unit – II

International economic cooperation and agreements :- Regional economic integration : Types of Integration, theory of customs union, European Union, India-EU trade, the Euro, other regional groupings, economic integration. South –south co-operation SAARC;SAPTA; Indo-Lanka free trade agreement. International commodity agreements, quota agreements buffer stock agreements cartels; bilateral/multilateral contacts.GPS and GSTP. International Economic Institutions:- International monetary fund, World Bank, World Trade Organisation. Objective, Functions, Role guiding principles; lending programmes; international Development association; World Bank assistance to India; an evaluation of IMF-World Bank; international finance corporation. Asian Development Bank; UNCTAD; UNIDO; International Trade Centre.

Unit – III

International Trade and Investment Theories :-comparative cost theory; factor endowment theory; complementary trade theories-Stoper-Samuelson theorem; Theory of Capital Movements; Market Imperfections Theory; Internalization Theory; Appropriability Theory; Location Specific Advantage Theory; Government Influence on Trade :- protectionism: tariff barriers; non-tariff barriers (NTBs); state trading; Exim Policy; regulation of foreign trade; export promotion; EPZs EOUs, TPs & SEZs; export houses and trading houses; an evaluation. Trade in Merchandise :- Growth of international trade; distribution of global trade; composition of global trade; global trade and developing countries. Countertrade, Forms of countertrade; growth of countertrade; drawbacks. Trade in Services-Growing importance of services; major service traders; restrictions

UNIT - IV

Globalization And International Investments: - Meaning and dimensions, Features and factors favouring of Globalization, New markets; new actors; new rules and norms; new (faster and cheaper) tools of communication. Stages of Globalization, Essential Conditions for

Globalization, Foreign Market Entry Strategies, Exporting; licensing and franchising, pros and cons of Globalization Social issues in International Business, Business ethics; Social Audit, social responsibility of business; environmental issues, Types of Foreign Investment, Significance of Foreign Investment, FDI and production linkages; trade and investment. Factors Affecting International Investment Host Country economic determinants. Growth Dispersion of FDI, Cross-border the new policy; FII investments Euro/ADR issues, mergers and acquisition's Foreign Investment by Indian companies

Books Recommended

1. International Business Environment by Francis Cherunilam – Himalaya Publishing House.
2. The International Business Environment by Anant K. Sundaram/J.Stewart Black-Prentice Hall.
3. International Business K. Aswathappa M cgraw hill education.
4. International Business environments and Operations John D Daniel, Lee H Radebaugh, Daniel P Sullivan-Pearson Education,
5. Dynamics of Successful International Business Negotiations by Robert T. Moran, William G. Stripp – JAICOV
6. The international Environment of Business by Gerald M. Meier – Oxford Press, 2006

Paper Pattern
International Business Environment

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.**
2) All questions carry equal marks.

1	Unit –I	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
2	Unit –II	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
3	Unit –	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
4	Unit –IV	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
5	Unit-I	a	Theory		04 marks
	Unit-II	b	Theory		04 marks
	Unit-III	c	Theory		04 marks
	Unit-IV	d	Theory		04 marks

C-42

Current Trends in Digital Commerce

Course Code- C42 No.of Credits-04 Semester –IV

Subject Title- **Current Trends in Digital Commerce**

Objective: This course focuses on principles of e-commerce from a business perspective, providing an overview of business and technology topics, business models, virtual value chains and social innovation and marketing strategies. Students will build their own web presence and market it using an online platform.

Unit I

Current Trends in Commerce

Role of commerce in National Development, Evolution of Commerce & E-Commerce . Application of E-Commerce to various Economic Sectors in India.

Unit II

Digitalization of Commerce in India

Introduction of Digital Commerce ,Definition, Scope of Digital Commerce , Latest innovations, importance, opportunities and limitations of Digital Commerce.

Unit III

Digital Retailing and Services

Changing Retail industry dynamics, Online Retailing, Online customer service and support. Tele- shopping , Tele - commerce and Tele- Marketing. Marketing Analysis, Predictive, Analysis Concept, Features and Importance Big data, Meaning and application in Commerce

Unit IV

Social Media in Commerce

Introduction and Importance of social media in commerce, Face book - LinkedIn - Twitter - You Tube - Insta gram –Search Engine - Online Display Advertising - Mobile Web Marketing - Content Marketing . **Digital devices & applications** – Business websites and mobile apps typically through a combination of connected devices including smart phones, tablets, desktop computers, TVs and gaming devices.

Recommended References -

- 1) www.digitaltrainee.com
- 2) Web Analytic 2.0 Avinash koushik –Sybex publisher
- 3) Art of Social Media – Guy Kawasaki and Peg Fitzpatrick-Portfolio Publisher
- 4) The Art of Digital Marketing – Ian Dodson – Wiley Publisher
- 5) M-Commerce Technologies, Services ,and Business models – Norman Sadeh-Wiley Publisher
- 6) Managing Business with Electronic commerce : Issues and Trends – Arya Gangopadyay- Idea Group Publisher

Paper Pattern

Current Trends in Digital Commerce

Time: 3 Hours

Marks: 80

**N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I a.	Theory	08 marks
	b.	Theory	08marks
	OR		
	c.	Theory	16 marks
2	Unit –II a.	Theory	08 marks
	b.	Theory	08 marks
	OR		
	c.	Theory	16marks
3	Unit –III a.	Theory	08 marks
	b	Theory	08 marks
	OR		
	c.	Theory	16marks
4	Unit –IV a.	Theory	08 marks
	b.	Theory	08 marks
	OR		
	c.	Theory	16marks
5	Unit-I a	Theory	04 marks
	Unit-II b	Theory	04 marks
	Unit-III c	Theory	04 marks
	Unit-IV d	Theory	04 marks

Foundation Group-II – (Paper-III)
F43-Indirect Taxes

Objectives:- This course aims at imparting basic knowledge about Central Excise, Service Tax, Customs and CST, MVAT & Professional Tax

Unit - I

Central Excise Law: Basis of concept of excise duty, Definition and concept, concept of goods, manufacture and manufacturer, classification of goods, valuation under Excise law, levy, collection and exemption from Excise duty, CENVAT, Records and returns, Assessment under central Excise Law. (Theory and Numericals)

Unit - II

Custom Law: Basic concept of custom duty, Definition and concepts classification of goods, valuation of goods, levy of and exemption of custom duty, Importance Exportation and Transaction of goods, warehousing, Demand of duties and Refunds, Appeals, revision and settlements, penalties and offences, Advance Rulings, practical problems relating to customs duty. (Theory and Numericals)

Unit - III

Central Sales Tax Law and MSVAT: Importance, Definitions concepts of sale and Inter state sales, Liability to central sales Tax, Quantum of sales Tax, Procedures and forms under CST Act, Declared Goods and their Taxation, Introduction to Value Added Tax (VAT) provisions of Maharashtra value added Tax (MSVAT) practical problems on Central Sales tax and MSVAT. (Theory and Numericals)

Unit - IV

Service Tax: Introduction to service Tax law, Definition and Concepts, liability of service Tax, payment and recovery of service tax registration requirement and procedure, records and return, Assessment revision and Appeals, Offence and penalties, Computation of service tax of Legal Courier and Advertising Agency.

Professional Tax, LBT & GST.-Definition, Meaning & Importance of Professional Tax Applicability and Registration procedure. Meaning of LBT its applicability & assessment procedure. Introduction of Goods service tax, advantages & Disadvantages (Theory and Numericals)

Books Recommended

1. V.S. Datey : Indirect Taxes Law & Practice. (Taxmann).
2. Dr. H.C Mehrotra & Dr S P Goyal: Direct & Indirect Taxes.(Sahitya Bhavan)
3. Girish Ahuja & Gupta: Indirect Taxes Law & Practice. (Bharat Publication)
4. V Balchandran : Indirect Taxes.(Sultan Chand & Sons,delhi)

**Paper Pattern
Indirect Taxes**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	OR	08 marks
		b. Problem		08marks
		c. Problem		16 marks
2	Unit –II	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
3	Unit –III	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
4	Unit –IV	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
5	Unit-I	a Theory / Problem		04 marks
	Unit-II	b Theory / Problem		04 marks
	Unit-III	c Theory / Problem		04 marks
	Unit-IV	d Theory / Problem		04 marks

Foundation Group-II – (Paper-III)
For M.Com Students
F43-INDIRECT TAX

Objectives:- This course aims at imparting basic knowledge about Goods and Service Tax, Customs Duty & Professional Tax.

Unit - I

Introduction of GST, Object and Purpose of GST, Need of GST, Advantages and Disadvantages, What is SGST, CGST, UTGST and IGST. (Theory)

Registration Procedure GST: Person Liable or not Liable for registration, Compulsory registration and Voluntary registration, Procedure for registration, Amendment, Cancellation and revocation of cancellation of registration.

Unit - II

Input Tax credit : Eligibility and condition for taking Input tax credit, Rates on GST, Exemption from GST on Services. (Theory and problems)

Meaning of Reverse Charge Mechanism (RCM), HSN Code, SAC Code, Returns and Challan and their due dates under GST. Refunds, Appeals, revision and settlements, penalties and offences, Computation of tax. (Problems and Theory)

Unit - III

Custom Law: Basic concept of custom duty, Definition and concepts classification of goods, valuation of goods, levy of and exemption of custom duty, Importance Exportation and Transaction of goods, warehousing, Demand of duties and Refunds, Appeals, revision and settlements, penalties and offences, Advance Rulings, practical problems relating to customs duty. (Theory and Problems)

Unit - IV

MVAT : Meaning, definition, Advantages and Disadvantages .

CST : Meaning, uses and different types Forms issued for transfer of goods etc, (Theory and Problems)

Books Recommended

1. V.S. Datey : Indirect Taxes Law & Practice. (Taxmann).
2. Dr. H.C Mehrotra & Dr S P Goyal: Direct & Indirect Taxes.(Sahitya Bhavan)
3. Girish Ahuja & Gupta: Indirect Taxes Law & Practice. (Bharat Publication)
4. V Balchandran : Indirect Taxes.(Sultan Chand & Sons,delhi)
5. Taxmann's GST Manual and GST Tariff.
6. <https://cbec-gst.gov.in/>

Paper pattern

**Paper Pattern
INDIRECT TAX**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory		08 marks
		b. Problem		08marks
		c. Problem		16 marks
2	Unit –II	a. Theory		08 marks
		b. Problem		08 marks
		c. Problem	OR	16marks
3	Unit –III	a. Theory		08 marks
		b. Problem		08 marks
		c. Problem	OR	16marks
4	Unit –IV	a. Theory		08 marks
		b. Problem		08 marks
		c. Problem	OR	16marks
5	Unit-I	a Theory / Problem		04 marks
	Unit-II	b Theory / Problem		04 marks
	Unit-III	c Theory / Problem		04 marks
	Unit-IV	d Theory / Problem		04 marks

Foundation Group-II – (Paper-III)
For M.com Students
F43-OPERATIONS RESEARCH

Objective: This course aims at familiarizing the students with quantitative tools and techniques, which are frequently applied to business decision-making & to provide a formal quantitative approach to problem solving and an intuition about situations where such an approach is appropriate.

Unit- I

Linear Programming: Introduction to Linear Programming Problems, Graphical Method - Assumptions, Formulation and Solution by Graphical Method: Feasibility Region (maximization, minimization and with mixed constraints).

Unit -II

Transportation & Assignment – Transportation: Formulation and Solution by North West Corner Rule (NWC), Least Cost Method (LCM) and Vogel's Approximation Method (VAM); Optimization by Modified Distribution Method (MODI). Assignment: Formulation and Solution.

Unit -III

Replacement & Inventory models - Replacement Policies: Equipment Deteriorate Gradually, Time Value of Money Considered. Equipment Fail Suddenly (Group Replacement), Staff Replacement. Inventory Models with Probabilistic & Deterministic Demand. Classic EOQ, EOQ with bulk purchasing, EOQ with storage limitations, Simulation on Inventory System.

Unit- IV

PERT/CPM -. CPM and PERT: construction of network diagrams; network calculation; concept of float; probability consideration in PERT; calculation of float under PERT, Game Theory-Terminology, Game Models, Two Person Zero Sum Games and their Solutions, Graphical Method

Books Recommended

1. Introduction to Operations Research- Hillier & Liberman – McGraw Hill
2. Quantitative Techniques in Management by N. D. Vohra – Tata McGraw Hill
3. Operations Research - Paneersevam – Prentice Hall of India
4. Operations Research – J. K. Sharma - McMillan
5. Operations Research – Hira and Gupta – S. Chand & Co.
6. Operations Research – V.K. Kapoor – Sultan Chand & Sons, New Delhi.

**Paper Pattern
Operation Research**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a. Theory	OR	08 marks
		b. Problem		08marks
		c. Problem		16 marks
2	Unit –II	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
3	Unit –III	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
4	Unit –IV	a. Theory	OR	08 marks
		b. Problem		08 marks
		c. Problem		16marks
5	Unit-I	a Theory / Problem		04 marks
	Unit-II	b Theory / Problem		04 marks
	Unit-III	c Theory / Problem		04 marks
	Unit-IV	d Theory / Problem		04 marks

Foundation Group – II
For Non M.Com Students
ACCOUNTS AND STATISTICS – PAPER – II

Objective: This course provides knowledge for the preparation of Joint stock companies and Banking Companies final accounts. It also focuses on advanced statistical tools.

Unit – I

Final Accounts of Joint Stock Companies

Introduction, Statutory Provisions regarding preparation of companies final accounts. Provision for interest on debentures, Proposed Dividends, Interim Dividend (**Theory and Numerical**)

Unit – II

Final Accounts of Banking Companies

Meaning of Banking companies, Functions of Banking, Restrictions for a Banking Company, Provision of the Banking Companies Regulation Act, 1949, Preparation of Annual accounts as per Banking Companies Regulation Act 1949 as per amendment by RBI. (**Theory and Numericals**)

Unit – III

Correlation – Types of correlation, Karl Pearson's coefficient of correlation in Bivariate frequency table, probable error, interpretation of 'r'.

Unit – IV

Index Number – Uses of I N, types of I N. Methods of Index Number. Test of consistency of Index No. – unit test time Revised Test, Factor cost of living index No.

Books recommended

- Gupta R.L. – Advanced Financial Accounting – S.Chand and Sons
- Kumar, Anil S – Advanced Financial Accounting – Himalaya Publication House.
- Shukla and Grewal: Advanced Accounts (S. Chand & Ltd. New Delhi) Jain and Narang: Advanced Accounts (Kalyani Publishers, Ludhiana).
- Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi).
- Statistics: V.K. Kapoor – S. Chand & Sons
- Statistics: B.New Gupta – Sahitya Bhawan Agra
- Fundamentals of Statistics and Computer, Dr. M. Datalkar & Mrs. Sindhu Ghate, Sai Jyoti Prakashan, Nagpur.
- Business Statistics A Self Study Text Book, Dr. P.C. Tulsian & Bharat Jhunjhunwala, S. Chand Publishing.
- Fundamental of Statistics: S.C. Gupta – Himalaya Publishing House.
- Business Maathematics & Statistics : NEWK Nag and S.C. Chanda – Kalyani Publishers.

- Gulhane, Chopde – Statistics and Business Mathematics, Sheth Publishers Pvt. Ltd. Mumbai.
- Business Mathematics and Statistics – Dr. M. Datalkar and Mrs. S. Ghate, Sai Jyoti Publication, Nagpur.
- Problem in Statistics: Y.R. Mahajan – Pimplapure Publisher, Nagpur

Question Paper Pattern for Paper II

Time : 3 Hours

Marks – 80

N.B. – 1) All questions are compulsory.

2) All Questions carry equal marks

Q. No. 1 – Unit I	a)	Theory	08 marks
	b)	Problem	08 marks
OR			
Q. No. 2 – Unit II	c)	Problem	16 marks
	a)	Theory	08 marks
Q. No. 3 – Unit III	b)	Problem	08 marks
	OR		
Q. No. 4 – Unit I	c)	Problem	16 marks
	a)	Theory	08 marks
Q. No. 5 – Unit I	b)	Problem	08 marks
	OR		
Q. No. 5 – Unit II	c)	Problem	16 marks
	a)	Problem	04 marks
Q. No. 5 – Unit III	b)	Problem	04 marks
	c)	Problem	04 marks
Q. No. 5 – Unit III	d)	Problem	04 marks

Foundation Group – II
For Non M.Com Students
MANAGERIAL SKILLS – II

Course Objectives: To equip them with essential skills required for effective and efficient performance that will ensure personal and career growth. To ensure smoother and faster adaptation (accommodation and assimilation) to changing culture and demands of the work environment.

Unit I : Self Awareness / Know thyself: Methods of Introspection – SWOT analysis, Johari Window, Transactional analysis Individual Peculiarities – Life Positions, Personality Types, Defence Mechanisms. Perceptions – perceived risks, Attitude formation, Motivations, Introduction to Personality Assessment and Testing Tools (MBTI, FIRO-B, 16PF).

Role of different Intelligence: Intellectual Intelligence – Factor Theories and process – oriented theories of intelligence (Sp. G. Factor theory, Multifactor theory, Information processing theory), Emotional Intelligence, managing self and other's emotions.

Unit II: Role of a Manager: Tasks and responsibilities of a Professional Manager, Efficient performance of managerial functions, Organisational Hierarchies and reporting systems, Introduction to various Management Systems and Process, Management by objectives, Management by Exception.

Unit III: Self Development: Thinking – Thinking process, Lateral thinking and Creative thinking, Logical thinking (inductive and deductive logic) Learning – Levels of learning. Honey and Mumford's learning styles, Cognitive learning, Social Learning, Experimental Learning. Memory – Levels of Forgetting, causes of forgetting, memory techniques. Understanding Organisational Culture, Creating and managing personal identity at work place.

Unit IV: Self Management: Goal setting, Time Management, Stress Management – effective coping strategies, Conflict Management – types, conflict resolution techniques, Negotiation skills, Problem solving and Decision making skills, Knowledge management, '5 S' Organisational skills, Leadership Styles and their application, Situational Leadership.

Unit V: Other's Management: Social Skills – Interpersonal relations, Empathy, Management of Work Life Balance, Foundations of Group Behaviour – group decision making techniques, work teams, virtual teams, Getting and Giving Information, Understanding group needs and characteristics, Knowing and Understanding group resources, Controlling the Group members, Counselling, Setting the example.

Suggested Readings:

1. Wallance, Masters, Personality Development, Cengage, 2009.

2. Ramesh and Ramesh, The ACE of Soft Skills; Attitude, Comm.and Etiquette for Success, Pearson, 2010.
3. Lewis, Body Lanauge, Sage Publications, 2008.
4. Hurlock, Personalities Development, Tata McGraw Hill, 2010.
5. Bhatti, the Dynamics of Personality, Pearson, 2009.
6. BELBIN R. M. Management teams; why they succeed or fail, Oxford, Butterworth – Heinemann, 1981.
7. Morgan, King, Weiss and Schopler, Introduction to psychology, Tata McGraw Hill.
8. Principles of Management By Tripathi, Reddy, Tata McGraw Hill.

**QUESTION PAPER PATTERN FOR
MANAGERIAL SKILLS – 2**

Total Marks: 100

Time: Three Hours

- N.B. a) All questions are compulsory
b) All questions carry equal marks (**Twenty Each**)

Question No. 1	Unit – I (a + b) Or Unit – I (C)
Question No. 2	Unit – II (a + b) Or Unit – II (C)
Question No. 3	Unit – III (a + b) Or Unit – III (C)
Question No. 4	Unit – IV (a + b) Or Unit – IV (C)
Question No. 5	Unit – V (a + b) Or Unit – V (C)

ELECTIVE GROUP – II (PAPER-IV)

E-44 E-Commerce

Objective: The aim of the course is to introduce students with the principles of e-Business and e-Commerce and the role of Management the underlying used technologies with emphasis on Internet Technologies, and the application of tools and services to the development of small scale e-Commerce applications .

Unit –I

E-Commerce: Introduction, Definition, Benefits of E-Commerce, Impact of E-Commerce on business models, Traditional Commerce Vs E-Commerce, Advantages and Disadvantages of E-Commerce, Electronic Commerce and the Trade Cycle.

Types of E-Commerce, Technology used in E-commerce; Designing, building and launching e-commerce website (Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.)

Unit -II

IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit- III

E-payment System: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit IV

E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Books Recommended

1. Electronic Commerce, Greenstein and Feinman (TMH)
2. E-Commerce, Bhushan Dean – S. Chand
3. Web Publishing, Monica D'souza and J D'souza
4. Complete HTML, BPB
5. Cyber law , E-commerce & M-Commerce – Ahmand Tabrez
6. Handbook of Cyber and E-commerce laws – Bakshi P M & Suri R K
7. <http://www.tkdl.res.in>
8. www.wipo.int
9. eSecurity and You - Sandeep Oberoi (Tata McGraw-Hill)
10. Vishwanathan Suresh T., "The Indian Cyber Law" Second Edition 2001:- Bharat Law House.
11. Prasad T.V.R. Satya, "Law Relating to Information Technology (Cyber Laws)" 1st edition 2001:- Asia Law House.

**Paper Pattern
E-Commerce**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

**1 Unit –I a. Theory 08 marks
b Theory 08marks**

OR

C Theory 16 marks

**2 Unit –II a. Theory 08 marks
b Theory 08marks**

OR

C Theory 16 marks

**3 Unit – a. Theory 08 marks
b Theory 08marks**

OR

C Theory 16 marks

**4 Unit –IV a. Theory 08 marks
b Theory 08marks**

OR

C Theory 16 marks

5	Unit-I	a	Theory	04 marks
	Unit-II	b	Theory	04 marks
	Unit-III	c	Theory	04 marks
	Unit-IV	d	Theory	04 marks

ELECTIVE GROUP – II (PAPER-IV)

E44-Company Law

Objective: The course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. It also aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

Unit -I

- Introduction to Companies Act 2013.
- Formation of Companies, Public, Private and One Person Companies, Procedure for formation of company
- Memorandum of Association, Articles of Association, Alteration of MOA and AOA, Conversion of companies already registered.
- Prospectus, Public offer and Private Placement, Shelf Prospectus and Red Herring prospectus. Allotment of securities by the Company.
Private Placement- Offer and invitation

Unit -II

- Kinds of Share Capital
- Issue of Sweat Equity shares.
- Issue and redemption of preference shares, Transfer and transmission of securities.
- Further issue of share capital, Rights Issue, Issue of Bonus Shares
- Provisions relating acceptance to deposits from Public
- Registration of Charges including punishment for contravention.

Unit –III

- Register of members, annual return.
- Meetings of shareholders: Annual General Meeting and Extra Ordinary General Meetings. Notice of meetings and explanatory statement. Quorum for the meetings, Ordinary and special resolutions.
- Meetings of Board: quorum for Board meetings, Minutes of meetings, Notice, Agenda, Passing of resolution by circulation, Audit Committee, Powers of Board.
- Loan to Directors, Loans and Investment by the Company, Related party Transaction.

Unit -IV

- Appointment, Resignation and Removal of Auditors, Qualifications and Disqualification of auditors.
- Appointment, Resignation and Removal of Directors, Qualifications and Disqualification of Directors, vacation of Office, Number of Directorships, Directors Report, Provisions relating to Additional Directors, Alternate Directors, Nominee Directors, Independent Directors.
- Appointment of Managing Director, Whole Time Director,
- Key Managerial Person, secretarial Audit, Functions of Company Secretary

Reference Books

- Students Guide to Company Law, A. K. Mujumdar, Taxman Allied Services Ltd. New Delhi.

- A Text Book of Company Law, P.P.S. Gogna
- Company Law & Practice, A. K. Mujumdar & G. K. Kapoor, Taxman Publication
- Principles of Company Law, M. C. Shukla, S. Chand & Compant Ltd.
- Company Law , N. D. Kapoor, Sultan Chand & Sons, New Delhi,
- Company Law, Avatar Singh, Eastern Book Company.
- Company Law (A Comprehensive Text Book on Companies Act, 2013, Dr. G.K. Kapoor, Taxmann
- Company Law, J Santhi, Margham Publications (2015)

**Paper Pattern
Company Law**

Time: 3 Hours

Marks: 80

- N.B. 1) All questions are compulsory.
2) All questions carry equal marks.**

1	Unit –I	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
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2	Unit –II	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
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3	Unit –	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
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4	Unit –IV	a.	Theory		08 marks
		b	Theory		08marks

OR

			C Theory		16 marks
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5	Unit-I	a	Theory		04 marks
	Unit-II	b	Theory		04 marks
	Unit-III	c	Theory		04 marks
	Unit-IV	d	Theory		04 marks