



Dissemination of Education for Knowledge, Science and Culture"
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami VivekanandShikshanSanstha's
Vivekanand College, Kolhapur
(Autonomous)



DEPARTMENT OF COMMERCE

M. Com. Part - I

Semester-I&II (NEP)

SYLLABUS

Under Choice Based Credit System

To be implemented from Academic Year 2023 - 2024

CHOICE BASED CREDIT SYSTEM



M.Com - I (Sem -I and II) COMMERCE
Course Structure
to be implemented from 2023-2024
Group- A (Major Advanced Accountancy)

| Sr. No. | Course Abbr. | Course code | Course Name | Teaching Scheme Hours/week | | Examination Scheme and Marks | | | | Course Credits |
|--------------------|--------------|-------------|--------------------------|----------------------------|----------|------------------------------|------------|------------|------------|----------------|
| | | | | TH | PR | ESE | CIE | PR | Marks | |
| Semester-I | | | | | | | | | | |
| 1 | DSC-I | DSC09AAC11 | Adv. Accountancy-I | 4 | - | 80 | 20 | - | 100 | 4 |
| 2 | DSC-II | DSC09AAC12 | Adv. Accountancy-II | 4 | - | 80 | 20 | - | 100 | 4 |
| 3 | DSC-III | DSC09AAC13 | Adv. Accountancy-III | 4 | - | 80 | 20 | - | 100 | 4 |
| 4 | DSC-IV | DSC09AAC14 | Adv. Accountancy-IV | 2 | - | 40 | 10 | - | 50 | 2 |
| 5 | DSE-I | DSE09BM11 | Business Management | 4 | - | 80 | 20 | - | 100 | 4 |
| | | DSE09ME11 | Managerial Economics | | | | | | | |
| 6 | MIN-I | MIN09REM11 | Research Methodology | 4 | - | 80 | 20 | - | 100 | 4 |
| Total | | | | 22 | - | 440 | 110 | - | 550 | 4 |
| Semester-II | | | | | | | | | | |
| 1 | DSC-V | DSC09AAC21 | Adv. Accountancy-V | 4 | - | 80 | 20 | - | 100 | 4 |
| 2 | DSC-VI | DSC09AAC22 | Adv. Accountancy-VI | 4 | - | 80 | 20 | - | 100 | 4 |
| 3 | DSC-VII | DSC09AAC23 | Adv. Accountancy-VII | 4 | - | 80 | 20 | - | 100 | 4 |
| 4 | DSC-VIII | DSC09AAC24 | Adv. Accountancy-VIII | 2 | - | 40 | 10 | - | 50 | 2 |
| 5 | DSE-II | DSE09OB21 | Organisational Behaviour | 4 | - | 80 | 20 | - | 100 | 4 |
| | | DSE09IB21 | International Business | | | | | | | |
| 6 | OJT-I | OJT09AAC21 | On the Job Training | 4 | - | - | - | 100 | 100 | 4 |
| Total | | | | 22 | - | 360 | 90 | 100 | 550 | 4 |


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)



M.Com - I (Sem -I and II) COMMERCE
Course Structure
Group- B (Major Advanced Cost Accountancy)

First Year Semester- I&II

| Sr. No. | Course Abbr. | Course code | Course Name | Teaching Scheme Hours/week | | Examination Scheme and Marks | | | | Course Credits |
|--------------------|--------------|-------------|----------------------------|----------------------------|----------|------------------------------|------------|------------|------------|----------------|
| | | | | TH | PR | ESE | CIE | PR | Marks | |
| Semester-I | | | | | | | | | | |
| 1 | DSC-I | DSC10ACA11 | Adv. Cost Accountancy -I | 4 | - | 80 | 20 | - | 100 | 4 |
| 2 | DSC-II | DSC10ACA12 | Adv. Cost Accountancy -II | 4 | - | 80 | 20 | - | 100 | 4 |
| 3 | DSC-III | DSC10ACA13 | Adv. Cost Accountancy -III | 4 | - | 80 | 20 | - | 100 | 4 |
| 4 | DSC-IV | DSC10ACA14 | Adv. Cost Accountancy -IV | 2 | - | 40 | 10 | - | 50 | 2 |
| 5 | DSE-I | DSE10BM11 | Business Management | 4 | - | 80 | 20 | - | 100 | 4 |
| | | DSE10ME11 | Managerial Economics | | | | | | | |
| 6 | MIN-I | MIN10REM11 | Research Methodology | 4 | - | 80 | 20 | - | 100 | 4 |
| Total | | | | 22 | - | 440 | 110 | - | 550 | 4 |
| Semester-II | | | | | | | | | | |
| 1 | DSC-V | DSC10ACA21 | Adv. Cost Accountancy-V | 4 | - | 80 | 20 | - | 100 | 4 |
| 2 | DSC-VI | DSC10ACA22 | Adv. Cost Accountancy -VI | 4 | - | 80 | 20 | - | 100 | 4 |
| 3 | DSC-VII | DSC10ACA23 | Adv. Cost Accountancy -VII | 4 | - | 80 | 20 | - | 100 | 4 |
| 4 | DSC-VIII | DSC10ACA24 | Adv. Cost Accountancy-VIII | 2 | - | 40 | 10 | - | 50 | 2 |
| 5 | DSE-II | DSE10OB21 | Organisational Behaviour | 4 | - | 80 | 20 | - | 100 | 4 |
| | | DSE10IB21 | International Business | | | | | | | |
| 6 | OJT-I | OJT10ACA21 | On the Job Training | 4 | - | - | - | 100 | 100 | 4 |
| Total | | | | 22 | - | 360 | 90 | 100 | 550 | 4 |



M.Com - I (Sem -I and II) COMMERCE
Course Structure
Group- C (Major Business Administration)

First Year Semester- I&II

| Sr. No. | Course Abbr. | Course code | Course Name | Teaching Scheme Hours/week | | Examination Scheme and Marks | | | | Course Credits |
|--------------------|--------------|-------------|---------------------------|----------------------------|----------|------------------------------|------------|------------|------------|----------------|
| | | | | TH | PR | ESE | CIE | PR | Marks | |
| Semester-I | | | | | | | | | | |
| 1 | DSC-I | DSC11BAM11 | Bus. Administration -I | 4 | - | 80 | 20 | - | 100 | 4 |
| 2 | DSC-II | DSC11BAM12 | Bus. Administration -II | 4 | - | 80 | 20 | - | 100 | 4 |
| 3 | DSC-III | DSC11BAM13 | Bus. Administration -III | 4 | - | 80 | 20 | - | 100 | 4 |
| 4 | DSC-IV | DSC11BAM14 | Bus. Administration -IV | 2 | - | 40 | 10 | - | 50 | 2 |
| 5 | DSE-I | DSE11BM11 | Business Management | 4 | - | 80 | 20 | - | 100 | 4 |
| | | DSE11ME11 | Managerial Economics | | | | | | | |
| 6 | MIN-I | MIN11REM11 | Research Methodology | 4 | - | 80 | 20 | - | 100 | 4 |
| Total | | | | 22 | - | 440 | 110 | - | 550 | 4 |
| Semester-II | | | | | | | | | | |
| 1 | DSC-V | DSC11BAM21 | Bus. Administration -V | 4 | - | 80 | 20 | - | 100 | 4 |
| 2 | DSC-VI | DSC11BAM22 | Bus. Administration -VI | 4 | - | 80 | 20 | - | 100 | 4 |
| 3 | DSC-VII | DSC11BAM23 | Bus. Administration -VII | 4 | - | 80 | 20 | - | 100 | 4 |
| 4 | DSC-VIII | DSC11BAM24 | Bus. Administration -VIII | 2 | - | 40 | 10 | - | 50 | 2 |
| 5 | DSE-II | DSE11OB21 | Organisational Behaviour/ | 4 | - | 80 | 20 | - | 100 | 4 |
| | | DSE11IB21 | International Business | | | | | | | |
| 6 | OJT-I | OJT11BAM21 | On the Job Training | 4 | - | - | - | 100 | 100 | 4 |
| Total | | | | 22 | - | 360 | 90 | 100 | 550 | 4 |



**M. Com. Part – I CBCS
Semester – I**

**Title of Paper- Business Management (DSE09/10/11BM11)
Theory: 80 Teaching Hours Credits – 4**

Course Outcome: After successful completion of this course students shall be able to:

1. Understand the theoretical aspects of management and strategic management
2. Understand the contributions of management thinkers
2. Describe the theoretical aspects of management and strategic management
3. Understand the contemporary issues in management

| Module | Content | Teaching Hrs |
|-----------|--|--------------|
| I | Introduction to Management: Definition, Nature, Significance, Managerial Skills, Mintzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing. | 15 |
| Practical | Visit any organisation and study the role of managers. Visit and study the functional activities of the companies. Submit the hand written report to the College/ Institution/ Department | |
| II | Contribution towards Management Thought: A) Contribution of Frank Gilbreth, Mary Parker Follett. Tom Peters and Robert Waterman. B) Organizational Learning Approach- Need and Evaluation. Virtual Organization – Features and Implications. | 15 |
| Practical | Visit any organization and study the management thought of concern organization and submit the hand written report to the College/ Institution/ Department | |
| III | Strategic Management: (A) Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice – Corporate Level Analysis (GAP analysis, BCG Matrix, GE9 Cell Matrix), Industry Level Analysis (Porter's 5 Forces Model). (B) Strategy implementation and control- Techniques of Strategy Evaluation – Functional Issues, Behavioural Issues and McKinsey's 7- | 15 |



| | | |
|-----------|---|----|
| | S Model. Strategic Control Technique | |
| Practical | Visit to company, bank, NGOs etc. and study the adopted strategies by the same. Develop strategies for the companies. Submit the best suggested strategies for the visited company to the College/ Institution/ Department. | |
| IV | . Contemporary Issues in Management: (A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues. (B) Management of 21 st Century Organization – Challenges and Opportunities in E-Commerce, E-Business and M-Commerce | 15 |
| Practical | Visit to company, social organizations etc. for collecting 21 st Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department | |
| | Practical should be considered for Internal Examination for 5 (Five) Marks (Out of 10 Internal Marks) | |

Reference Books: In Search of Excellence –
Tom Peters and Robert H. Waterman,
Strategic management – AzharKazmi
Principles of management – P.C.Tripathi and P.N.Reddy
Principles of Management – Koontz, O'Donnell and Weihrich

| Written Examination | | | |
|--|---|----------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | a. Short answer question b. Short answer question | 08 08 | 80 |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M. Com. Part - I CBCS

Semester - II

Research Methodology(MIN09REM11/MIN10REM11/ MIN11REM11)

Theory: Credits - 4

Course Outcome: After successful completion of this course students shall be able to:

1. Familiarity with basics of research.
2. Designing research protocol for research problem.
3. Preparation of the instrument for data collection.
4. Ability of analysis and interpretation of data.

| Module | Content | Teaching Hrs |
|--------|--|--------------|
| I | Basics of Research: Meaning and objectives of research, research in commerce and Management, Types of research, review of literature, research process, methods of research: Case study and survey method. | 15 |
| | (a) Identification of research problem. (b) Classification of research problem according to types. (c) Formulation of research questions and objectives. | |
| II | Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Designsampling techniques: random and non-random sampling methods. | 15 |
| | (a) Preparation of Research Design. (b) Formulation of Hypothesis. (c) Selection of appropriate sampling design. | |
| III | Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation. | 15 |
| | (a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation. | |
| IV | Analysis and Interpretation of Data using various descriptive statistical | 15 |



| | | |
|--|--|--|
| | tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report. | |
| | (a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test. (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)] | |
| | | |

Reference Books:

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

Additional Readings:

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

Journal :

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



Written Examination

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---------------------------------------|--------------|------------|
| Question No1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | a. Short answer question | 08 | |
| | b. Short answer question | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com –I Semester- I
Advanced Accountancy -Paper I (DSC09AAC11)
Theory:80 Credit:4

Course Outcomes: After Studying this course, students shall be able to:

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

| Module | Content | Teaching Hrs |
|------------|---|--------------|
| Theory | Introduction to Accounting Standard- Theory-Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs, Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2) | 15 |
| Practical- | a) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs b) Arrange group discussion or seminar on AS-1 and AS-2 | |
| Theory | Accounting for Holding Company Theory-Group Accounts with one subsidiary Co.-AS-21 (Vertical Form only) | 15 |
| Practical- | Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it. | |
| Theory | Accounting of Life Insurance Companies Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of Life insurance companies. | 15 |
| Practical- | Download financial statements of Life Insurance Co. and discuss on them in the classroom. b) Arrange visit to Life insurance company branch office to know their accounting process | |
| Theory | Accounting of General Insurance Companies Theory-Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of General insurance companies. | 15 |
| Practical- | a) Download financial statements of General insurance company and discuss on them in the classroom. 15 b) Arrange visit to General insurance company branch office to know their accounting process | |

Reference Books:

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate



Accounting. Vikas Publication House, New Delhi.

6) Shukla M. C. ;Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.

7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi.

8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.

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

1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press

2) Original documents of Accounting Standards issued by ICAI

3) Companies Act 2013 Suggested Research Journal: 1) Indian Journal of Accounting

2) Indian Journal of Commerce

3) The Chartered Accountant

4) Management Accountant

| Written Examination | | | |
|---|---|--------------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY | | | |
| 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | 80 |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



CBCS Scheme

Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – I- Sem – I
Advanced Accountancy Paper II (Management Accounting) (DSC09ACC12)
Theory: 40 Credit: 4
Final Syllabus (w.e.f. A.Y. 2023-24)

| | |
|--|---|
| Course outcomes: After successful completion of this course, the students will be able to | |
| 1 | Understand the fundamentals of Management Accounting. |
| 2 | Analyze and interpret the financial statements. |
| 3 | Demonstrate the estimation of working capital requirements. |
| 4 | Practice to analyze the changes in financial position. |

| Module | Content | No. of Hrs. |
|--------|--|-------------|
| I | Theory - Introduction: Introduction of Management Accounting: Meaning of Management Accounting, Scope and Functions of Management Accounting, Role of Management Accountant in Decision Making, Management Accounting vs. Financial Accounting, Management Accounting vs. Cost Accounting, Tools and Techniques of Management Accounting | 10 |
| | Practical- Group discussion can be conducted in the classroom on the contents of Module-I | |
| II | Theory -Analysis of Financial Statements: Part - I Meaning and Types of Financial Statements, Analysis of financial statements: Comparative Statement Analysis, Common-size Statement Analysis, Trend Analysis | 15 |
| | Practical- Download financial statements of any company and analyze it with any technique of financial analysis. Also write interpretation. | |
| III | Theory -Analysis of Financial Statements: Part - II Ratio Analysis- Classification of Ratios, Advantages and Limitations of Accounting ratios, Calculations of ratios and interpretation | 20 |
| | Practical: Download financial statements of any company and analyse with the help of ratios and state your interpretation | |
| IV | Theory -Working Capital: Meaning, Significance and Determinants of Working Capital, Operating Cycle, Types of Working Capital, Estimation of Working Capital Requirements | 15 |
| | Practical- Exercise for Simulation of estimation of working capital can be arranged in the classroom. | |



Reference Books:

1. M. N. Arora Cost and Management Accounting, Himalaya Publication
2. Khan M.Y. and Jain P.K. Management accounting, Tata McGrawHill, New Delhi
3. Charles T. Horngren, Introduction to management Accounting, Prentice Hall of India, New Delhi.
4. Pandey I. M. Management Accounting, Vani Publication, Delhi.
5. Manmohan & Goyal : Principles of Management Accounting
6. Maheshwari: Principles of Management Accounting
7. Robert Anthony and Vijay Govindrajana - Management Control System
8. Cost and Management Accounting- Thakaram Rao

Marking scheme

M. Com- I- Sem. I

Advanced Accountancy Paper II (Management Accounting)

I. Internal Assessment: 20- Marks (Assignment and seminar Presentation)

II. External Assessment: 80 Marks

Nature Of Question Paper

Advanced Accountancy Paper II (Management Accounting)

Written Examination

Total Marks = 80

Time=3.00

hours

Instructions:

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

| Question | Nature of Question | Marks |
|----------------|---|-------|
| Question No. 1 | a) Choose correct alternative (10 Marks) b) State True or False (06 Marks) | 16 |
| Question No 2 | Short Notes (Any Four out of Six) (| 16 |
| Question No 3 | Problem | 16 |
| Question No 4 | Problem | 16 |
| Question No 5 | Problem | 16 |
| Question No 6 | Problem | 16 |
| Total | | 80 |



M.Com. Part-I Semester-I
Advanced Accountancy Paper III (Taxation)
(DSC09AAC13)
Syllabus as per NEP 2020 w.e.f. June 2024

COURSE OUTCOMES: After completion of this course, students shall be able to-

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

Syllabus

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



| | | |
|------------------|--|------|
| | Practical: Collect data of income from all sources from any individual and compute Total Income and Tax Liability. | |
| Module IV | Clubbing of Income Set-off and Carry Forward of Losses, E-Filing and E- Payment- Theory: Clubbing of Income, Set-off and Carry Forward of Losses, E-Filing of Returns, E- Payment of Tax. Practical: Discuss with Tax Consultant regarding e-filing of IT return of any individual. | (15) |

Reference Books:

1. Singhania – Student’s Guide to Income Tax
2. Prasad Bhagwati – Income Tax Law & Practice.
3. Mehrotra H.C. – Income Tax Law
4. DinkarPagare –Income Tax Law and Practice.
5. Ahuja and Gupta – Systematic Approach to Income Tax.

| Written Examination | | | |
|---|---|----------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY | | | |
| 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | 80 |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | c. Practical problem | 08 | |
| | d. Practical problem | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |

HEAD
 DEPARTMENT OF COMMERCE
 VIVEKANAND COLLEGE, KOLHAPUR
 (AUTONOMOUS)



M.Com. Part-I
Advanced Accountancy Paper IV (Introduction to Taxation) (DSC09AAC14)
Theory:80 Credit:2

COURSE OUTCOMES: After completion of this course, students shall be able to-

| | |
|-------|--|
| CO-1. | Know the basic information related to income tax. |
| CO-2. | Know important terms and how to determine Residential Status of an Assessee. |
| CO-3. | Understand procedure of assessment. |
| CO-4. | Know the Income Tax Authorities. |

Syllabus

| Module | Title and Contents | Teaching hours |
|------------------|--|----------------|
| Module I | <p>Introduction to Income Tax:</p> <p>Theory - Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System – Direct Tax and Indirect Tax, Introduction to Income tax – meaning, Characteristics, procedure of charging tax and Income Tax Return, meaning of PAN, TAN, TDS.</p> <p>Practical: Organize discussion with Tax Consultant to know the current practice.</p> | (15) |
| Module II | <p>Basic Information about Income Tax:</p> <p>Important Definitions Under the Income Tax Act,1961, Residential Status, Procedure of Assessment (Sec. 139 to 149), Income Tax Authorities</p> <p>Practical: Group discussion can be conducted in the classroom on the contents of Unit-II.</p> | (15) |

Reference Books:

1. Singhanian – Student's Guide to Income Tax
2. Prasad Bhagwati – Income Tax Law & Practice.
3. Mehrotra H.C. – Income Tax Law
4. DinkarPagare –Income Tax Law and Practice.
5. Ahuja and Gupta – Systematic Approach to Income Tax.



Written Examination

Total Marks = 40 Time=2 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY
2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---------------------------------------|-----------|----|
| Question No1 | A) Choose the appropriate alternative | 05 | 40 |
| | B) True or False | 03 | |
| Question No 2 | Short Notes [Any 2 out of 4] | 08 | |
| Question No 3 | Long answer question | 08 | |
| Question No 4 | Long answer question | 08 | |
| Question No 5 | Long answer question | 08 | |
| Question No 6 | e. Short answer question | 04 | |
| | f. Short answer question | 04 | |
| Internal Evaluation | | 10 | |
| Grand Total | | 50 | |



M. Com. Part – I CBCS

Semester – I

Title of Paper- Advanced Cost Accountancy Paper I (Introduction to Cost Accounting) (DSC10ACA11)

Theory: 80 Teaching Hours Credits – 4

Course Outcomes: After studying this course, students shall be able to:

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

| Module | Content | Teaching Hrs |
|--------|--|--------------|
| I | Introduction to Cost Accounting: Part I Theory - Meaning of Costing, Cost Accounting and Cost Accountancy, Difference between Costing and Cost Accounting, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting Practical: organize Group Discussion cost accounting | 15 |
| II | Introduction to Cost Accounting: Part II Theory - General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Cost Accounting Standards Board, Cost Accounting Standards – Meaning, Scope, Applicability, Framework, CAS issued so far and Benefits of CAS. Costing – An Aid to Management Practical – Visit to any company where cost records are maintained and observe the methods and techniques they are following. Collect details of CASs and discuss critically. | 15 |
| III | Basic Concepts in Cost Accounting Theory - Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost Practical: Organise group discussion on above concepts | 15 |
| IV | Cost Classification and Preparation of Cost Sheet Classification of Cost on various bases, Preparation of Cost Sheet and Quotation Practical: Visit any manufacturing unit and prepare cost sheet | 15 |



Reference Books:

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

Journals 1. Management Accountant : The Institute of Cost and Management Accountants of India

2. Advances in Management Accounting : Emerald Publishing

Title of Paper- Advanced Cost Accountancy Paper II (Accounting of Elements of Cost)

| Written Examination | | | |
|---|---|-------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY | | | |
| 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question/ practical problem | 16 | |
| Question No 4 | Long answer question/ practical problem | 16 | |
| Question No 5 | Long answer question/ practical problem | 16 | |
| Question No 6 | g. Short answer question/ problem | 08 | |
| | h. Short answer question/ problem | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com. Part I, Sem. I
Advanced Cost Accountancy Paper II
(Accounting of Elements of Cost)
(DSC10ACA12)
THEORY:80 CREDIT:4

Course Outcomes:

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

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

| Module | Contents |
|------------|---|
| I | <p>Cost Accounting of Material Theory - Purchase of Materials – Procedure of purchase of materials. Material Store and Issue – Preparation of Bin Card and Stores Ledger - Methods of Pricing of Issue of Material - FIFO, LIFO, Simple Average, Weighted Average, Inflated Price, Specific Price, Base Stock, HIFO, Market Price, Standard Price, <i>(Practical problems will be asked on FIFO, LIFO, Simple and Weighted Average only)</i> Practical: Visit to any manufacturing company and observe their stores ledger.</p> |
| II | <p>Material Control Theory – Techniques of Material Control – Stock Level Setting, EOQ, JIT, ABC, VED, Perpetual Inventory, Double Bin, Input-Output Ratio, Stock Turnover Ratio, FNSD, Cost Reports <i>(Practical problems will be asked on level setting and EOQ)</i> Practical - Visit to any manufacturing company and observe their Material Control System.</p> |
| III | <p>Cost Accounting of Labour Theory – A) <u>Meaning of Basic Concepts</u> – Labour Cost, Labour Turnover, Labour Productivity, Motion Study, Time Study, Job Analysis, Job Evaluation, Merit Rating, Idle time, Overtime, B) <u>Systems of Wage Payments</u> a) Time wage System, b) Piece Rate System – Straight Piece Rate, Taylor’s Differential Piece Rate, Merrick’s Multiple Piece Rate, Gant’s Task and Bonus Plan. c) Premium and Bonus Plan – Halsey Premium Plan, Rowan Plan, Emerson Efficiency Plan, Bedeaux Point Premium Plan, Barth Plan. d) Group Bonus Schemes e) Co-partnership and Profit Sharing Schemes <i>(Practical problems will be asked on Taylor’s Differential Piece Rate, Merrick’s Multiple Piece Rate, Halsey Premium Plan, Rowan Plan)</i> Practical: Visit any manufacturing organization and understand its method of wage payments</p> |
| IV | <p>Cost Accounting of Overheads Overheads: Classification, Allocation and Apportionment, Re-apportionment, Absorption <i>(Practical Problem may be asked on calculation of Absorption Rates and Machine Hour Rate)</i></p> |



| | |
|--|--|
| | Practical: Visit any organization and understand its method of Remuneration |
|--|--|

Reference Books:

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

| Written Examination | | | |
|--|---|----------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | 80 |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com. Part I, Sem. I
Advanced Cost Accountancy Paper III
(Methods of Costing)
(DSC10ACA13)
Theory:80 credit :4

Course Outcomes:

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

1. Prepare Cost Records under Job and Batch Costing
2. Prepare Cost Records under Contract Costing
3. Prepare Cost Records under Process Costing
4. Prepare Cost Records under Operating Costing

| Module | Contents |
|--------|---|
| I | Job and Batch Costing: Features and Objectives of Job Costing, Preparation of Job Cost Sheet Features and procedure of Batch Costing, Economic Batch Quantity Practical: Visit any manufacturing concern and prepare job/batch cost sheet |
| II | Contract Costing: Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and De-escalation Clause, Preparation of Contract Accounts Practical: Visit any Construction site/office and prepare contract account for one year. |
| III | Process Costing: Characteristics of Process Costing, Normal Loss, Abnormal Loss and Abnormal Gain and their accounting treatment, Equivalent Production, Evaluation of Equivalent Production, Preparation of Process Accounts (With and without opening as well as closing Work in Process), Process Accounts (with Inter-Process Profit) Joint Products and By Products: Joint cost and subsequent costs, Decision regarding further processing, Limitations of joint cost analysis Practical: Visit any manufacturing unit where process costing is applicable and prepare process accounts |
| IV | Operating Costing (Service Costing) Characteristics of Operating Costing, Cost Unit, Transport Costing, Log Sheet, Pricing Based on Operating Costing, Canteen or Hotel Costing, Boiler House Costing, Hospital Costing, Theatre Costing, Electricity Costing Practical: Visit a service enterprise and determine cost of service |

References:

1. Cost Accounting –Principles and Practice: M. N. Arora, Vikas Publishing
2. Cost Accounting: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting – Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost Accounting – Theory and Practice: Palniaappan and Hariharan, I K International Publishing House
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Cost Accounting: JawaharLal, Tata McGraw Hill



8. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
9. Cost Management: Ravi M Kishore, Taxman Publications
10. Principles and Practice of Cost Accounting: Bhattacharya A K, Prentice Hall (I) Publishers

Journals:

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

| Written Examination | | | |
|--|---|--------------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | 80 |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.ComPart-I Semester- I

Advanced Cost Accountancy Paper-IV (Introduction to Income Tax) (DSC 10ACA14)

Theory:40 Credit:2

Course Outcomes: after successful completion of this course students shall be able to;

1. know the basic information related to income tax.
2. Know the important terms and how to determine Residential Status of an assessee.
3. Understand the Procedure of assessment and income tax Authorities.
4. Understand meaning of PAN, TAN, TDS.

| Modules | Course Contents | |
|------------------|--|-------------------|
| Module-I | Introduction to Income Tax | (10 hours) |
| Theory | Introduction to Income Tax Act 1961 and Finance Act, Indian Tax System- Direct Tax and Indirect Tax, Introduction to income tax- meaning, Characteristics, Procedure of Charging tax, and Income tax Return, meaning of PAN, TAN, TDS. | |
| Practical | Organise Discussion with Tax Consultant to know the current practice. | |
| Module-II | Basic information about Income Tax | (20 hours) |
| Theory | Important definitions under the income tax Act 1961, Residential Status, Procedure of Assessment, (Sec. 139 to 149), income tax Authorities. | |
| Practical | Group Discussion can be conducted in the classroom on the contents of Unit-II. | |
| | | |

References Books:

1. Singhania- Students Guide to Income Tax
2. Prasad Bhagwati- Income Tax Law and Practice.
3. Mehrotra H.C-Income Tax Law.
4. Dinkar Pagare- Income Tax Law and Practice.
5. Ahuja and Gupta- Systematic Approach to Income Tax.



Nature of Question Paper

M.Com part –I (Semester-I)

Advanced Cost Accountancy Paper- IV (Introduction of Income Tax)

Written Examination

Total Marks = 40 Time=2 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---------------------------------------|--------------|----|
| Question No1 | A) Choose the appropriate alternative | 05 | 40 |
| | B) True or False | 03 | |
| Question No 2 | Short Notes [Any 2 out of 4] | 08 | |
| Question No 3 | Long answer question | 08 | |
| Question No 4 | Long answer question | 08 | |
| Question No 5 | Long answer question | 08 | |
| Question No 6 | i. Short answer question | 04 | |
| | j. Short answer question | 04 | |
| Internal Evaluation | | 10 | |
| Grand Total | | 50 | |



M.Com-I Semester-I

Title of Paper – Business Administration Paper I (Introduction to Business Administration)

(DSC 11BAM11)

Theory 80 Credit:4

Course Outcomes: After Studying this course, students shall be able to:

1. Understand the meaning and concept of business administration.
2. Understanding analysis of business environment.
3. Get acquaint with concept of LPG and current scenario of business in India.
4. Aware about business ethics and corporate culture

| Module | Content | Teaching Hrs |
|------------------|--|--------------|
| Theory | A) Business Administration: - Concept, Definitions, Nature, Scope, Characteristics, Objective of business. Challenges and opportunities before today's business. E- Business – Concept, Definitions, Features, Significance in present scenario. B) Administration: - Concept, Definitions, Features C) Business Administration: - Concept, Definitions, Features, and importance of Business administration. | 15 |
| Practical | Visit to business organization and to get information about business administration and Prepare report on it. | |
| Theory | Business Environment: - Concept, Macro and Micro elements. Environment Analysis – Process – Spot analysis, Industrial analysis, Situation analysis, SWOT analysis. | 15 |
| Practical | Visit and make environmental analysis of any business organization and present seminar on it in the classroom. | |
| Theory | Government and Business: - Changing role of Government in business, Public, Private And Joint Sector. Social Responsibility of business, Business and society, Liberalization, Privatization and Globalization in Business. Social Audit – Nature, Evolution, Status in India. | 15 |
| Practical | Make a social audit of any business organization in your area and prepare social audit Report. | |
| Theory | Business Ethics: - Concept, Definitions, Features, nature, sources, Ethical dilemmas, Managing dilemma, corporate culture and ethics, methods to improve ethical decision, Factors that raise standard, code of ethics. | 15 |
| Practical | Visit to any business organization and get the information about business ethics followed By the organization and present seminar on it. | |

Reference Book:

1. KnootzWeiandrich, Essentials of Management, McGraw Hill International.
2. Kazmi Business Policy, Tata McGraw Hill.
3. Tripathi Reddy Principles of Management, Tata McGraw Hill.
4. Francis Cherunilam, Business Environment, Himalaya Publishing House.
5. Balasubramanian, Corporate Governance.
6. Aswathappa K. Legal Environment of Business, Himalaya Publishing House.
7. Trivedi M.L. Government and Business, Bombay Multitech.
8. Amarchanda D., Government and Business, Tata McGraw Hill.
9. Guleek William F., Strategic Management and Business Policy, McGraw Hill.



Written Examination

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY
2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---------------------------------------|------------|----|
| Question No1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | a. Short answer question | 08 | |
| | b. Short answer question | 08 | |
| Internal Evaluation | | 20 | |
| Grand Total | | 100 | |



M.Com-I Semester-I
Business Administration-II (Human Resource Management)
(DSC11BAM12)
Theory:80 Credit:4

Course Outcomes: After studying this course, students shall be able to:

1. It will help the students to learn the conceptual theme of HRM.
2. Empower the students to design and develop HRM aspects.
3. It will help students to know how to retain the HR talent in the organization.
4. Apply the right evaluation framework of HR.

| | | |
|-----------|--|--|
| Modul-I | <p>Human Resource Management (HRM): HRM Concept and Definition, Objectives of HRM, Scope and Functions of HRM. Difference between Personnel Management and Human Resource Management, Evolution and Development of HRM. Environment Environment of HRM: Internal and External. Ethical issues in HRM.</p> | |
| | <p>Visit to Human Resource Department of nearby Industrial unit and prepare a visit Report on that department. Prepare Mini Project on HRM of the Industry.</p> | |
| Modul-II | <p>[A] Human Resource Planning (HRM): Concept and need of HRP, Factors affecting HRP, Job Analysis, Job Description & Job Specification: Recruitment and Selection – Concept and procedure [B] Training and Development – Concept and need of training, method of training (On the job and off the job). Steps in training and development program</p> | |
| | <p>Visit to nearby labour oriented organization and take notes of prepared periodical HRP and its procedure of recruitment and selection. Understand and prepared report on training and development methods applied In the nearest visited organization/ industry.</p> | |
| Modul-III | <p>[A] Performance Appraisal – Concept, Process, Methods of performance appraisal Ethics in performance appraisal. Merit Rating and its significance. [B] Human Resource Remuneration – Concept of remuneration, Meaning of wages And salary, Objectives of wage and salary administration, factors affecting remuneration, Method of remuneration, Incentives plans and fringe benefits</p> | |
| | <p>Visit nearest organization to do the micro analysis of performance appraisal System. Prepare a report contain methods of performance appraisal used in Respective organization. Visit local organizations & check compensation methods and tools applied</p> | |
| Modul-IV | <p>Recent Trends in Human Resource Management: [A] Human Resource Information System (HRIS) – Concept and need for HRIS, Advantages and Use of HRIS, Designing of HRIS</p> | |



| | | |
|--|--|--|
| | [B] Managing Human Resource in Virtual Organization (VO) – Meaning, Features And Types of VOs, Difference between Traditional and Virtual Organization, HRM in VOs | |
| | Search and download the article / research articles through internet. News paper reports On virtual organization. Study the scenario of virtual organization focusing on human resource. Prepare a review report and submit. | |

Reference Books:

1. Human resource Management – A South – Asian Perspective by Robert L. Mathis, John H. Jackson, ManasRanjanTripathy.
2. Angelo Denisi, Ricky Griffin, HR with Mind Tap, Cengage Publication, 2020, Edition: 5th
3. Scott A. Snell, Shad Morris, Managing Human Resources with Mind Tap, Cengage Publication, Edition: 18th 2019.
4. Human Resource Management by Garry Dessler, BijuVarkkey, 14th Edition.
5. Managing Human Resources by Luis R. Gomez – Mejia, David Balkin, Robert L. Cardy, VII Edition.
6. Human Resource Management an experiential approach – H John Bernardin – 4th Edition.
7. Human Resource Management Text & Cases – K Aswathappa.
8. Managing Human Resources Wayne F. Cascio, RanjeetNambudiri - 8th Edition.
- 9 Compensation Management – Dr. Kanchan Bhatia.
10. Human Resource Management: Text and cases – S.Skhanna:S. Chand Publication, New Delhi.

| Written Examination | | | |
|--|---------------------------------------|-------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No 1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | a. Short answer question | 08 | |
| | b. Short answer question | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com Part – I- Sem – I
Business Administration Paper -III (Marketing Management) (DSC11BAM13)
Final Syllabus (w.e.f. A.Y. 2023-24)

| | |
|--|--|
| Course outcomes: After successful completion of this course, the students will be able to | |
| 1 | Understand the basic concepts in Marketing. |
| 2 | Acquaint with new marketing trends and the marketing environment. |
| 3 | Demonstrate the segmentation, targeting and positioning of product and services. |
| 4 | Summarize the marketing mix components. |

| Module | Content | No. of Hrs. |
|--------|---|-------------|
| I | <p>Theory – A. Basics of Marketing: Introduction, Nature & scope of marketing, the core concepts of marketing, marketing in 21st century, Introduction to Services Marketing. B. Marketing Environment: Micro and Macro marketing environment, Marketing Planning and Marketing Planning process, Differentiation between Sales and Marketing. C. Consumer Behaviour- Meaning and definition of Consumer behaviour, importance, Different buying roles, Consumer buying decision process, factors influencing consumer behaviour.</p> | 15 |
| | <p>Practical- Visit a business organization nearby and understand the sales and marketing scenario of the business. Talk with the owner/promoter/decision maker in sales and marketing/marketing executives to understand the competitive scenario in the market. Also talk with the people surrounding you on the recent purchases, motive behind the purchase, aspects considered while purchasing the product/service. Prepare a handwritten report and submit. Take the photographs of visits in cell phone and attach in the report.</p> | |
| II | <p>Theory Market segmentation- Meaning and concept, benefits of segmentation, Bases for market segmentation consumer goods market segmentation; industrial goods market segmentation, Market targeting- Selection of segments, Product positioning.</p> | 15 |
| | <p>Practical- Select any consumable product along with its competitor and study Segmentation, Targeting, and Differentiation and Positioning. Prepare a handwritten report and submit..</p> | |
| III | <p>Theory – Marketing Mix- Introduction, Meaning, Scope and importance, 4P's to 4 C's. A. Product Mix: concept of product, difference between product and services, product life cycle (PLC) concept of new product development. B. Price mix: Meaning, elements, importance of price mix, Factors influencing pricing, pricing methods and recent trends in pricing. C. Place mix: meaning and concept of channel of distribution. Types of channel of distribution or intermediaries, factors influencing selection of channels, types of distribution strategies. Concept of logistics and supply chain management.</p> | 15 |
| | <p>D. Promotion mix: meaning, elements of promotion mix, advertising:</p> | |



| | | |
|----|---|----|
| | definition, importance, limitations, types of media, 5 M's of advertising. | |
| | Practical: Online exercise: Visit any website of FMCG organization, study its marketing mix. Prepare a handwritten report and submit. | |
| IV | Theory – A. Branding decisions – concept of branding advantages and disadvantages of branding. Types of Branding. B. Packaging decision – Concept, Packaging advantages and disadvantages. Features and functions of packaging. C. Digital Marketing – Introduction, scope, nature. Tools of digital marketing. Advantages of digital marketing. | 15 |
| | Practical- Make a list of consumable products used at your home and study the branding as well as study the packaging and prepare a handwritten report on at least five products and submit. | |

Reference Books:

1. Kotler Phillip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar, Marketing Management - a south Asian perspective, Pearson Prentice Hall.
2. Louis E. Boone, David L. Kurtz, Contemporary Marketing with MindTap, Cengage Publication, 2019, 18th Edn.
3. Charles W. Lamb, Joe F. Hair, Dr. Dheeraj Sharma, Carl McDaniel, MKTG: A South-Asian Perspective, Cengage Publication, 2016
4. S.A. Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai.
5. Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi.
6. Marchand & B. Vardharajan: An introduction to Marketing, Vikas Publishing House, Ansari Road, New Delhi.
7. Dr. C. N. Sontakki: Marketing Management Kalyani Publications New Delhi.
8. Arun Kumar and N. Meenakshi- Marketing Management Vikas Publishing House Pvt. Ltd. Ed. 2007

| Written Examination | | | |
|--|---------------------------------------|-------|------------|
| Total Marks = 80 Time = 3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No 1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | k. Short answer question | 08 | |
| | l. Short answer question | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com –I Semester- I

Title of Paper- Business Administration P-IV (Management Information System)
(DSC11BAM14)

Theory:40 Credit:2

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

1. Understand the role of IS in organizations
2. Understand IS impact on decision-making and
3. Understand IS impact on business processes.
4. Learn about different types of information systems and their functionalities.

| Module | Content | Teaching hrs |
|--------|--|--------------|
| I | Introduction to Information Systems: Basic Concepts of Information System, Role of data and information, Organization structures, Business Process, Systems Approach and introduction to Information Systems. IS Resources and components of Information System, Decision making process, Types of Decisions , Phases in decision making | 15 |
| II | Types of Information Systems: Introduction to TPS,OAS,KWS and its significance MIS-Introduction, need, objectives characteristics and significance DSS- Introduction, need, objectives characteristics and significance ESS- Introduction, need, objectives characteristics and significance | 15 |

Reference Books:

1. Management Information System, W.S Jawadekar, Tata McGraw Hill Publication. •
2. Management Information System, David Kroenke, Tata McGraw Hill Publication. •
3. MIS: Management Perspective, D.P. Goyal, Macmillan Business Books. •
4. MIS and Corporate Communications, Raj K. Wadwha, Jimmy Dawar, P. BhaskaraRao, Kanishka Publishers. •
5. MIS: Managing the digital firm, Kenneth C. Landon, Jane P. Landon, Pearson Education

Nature of Question Paper

M.Com part –I (Semester-I)

Business Administration P-IV (Management Information System)

| Written Examination | | | |
|--|---------------------------------------|-------|-----------|
| Total Marks = 40 Time=2 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative | 05 | 40 |
| | B) True or False | 03 | |
| Question No 2 | Short Notes [Any 2 out of 4] | 08 | |
| Question No 3 | Long answer question | 08 | |
| Question No 4 | Long answer question | 08 | |
| Question No 5 | Long answer question | 08 | |
| Question No 6 | m. Short answer question | 04 | |
| | n. Short answer question | 04 | |
| Internal Evaluation | | | 10 |
| Grand Total | | | 50 |



M. Com. Part – I CBCS

Semester – II

Title of Paper- organization Behaviour (DSE10OB21)

Theory: 80 Teaching Hours Credits – 4

Course Outcome: After successful completion of this course students shall be able to:

1. Describe theoretical concepts of organizational Behaviour.
2. Classify types of personalities
3. Summarize types of conflicts.
4. Summarize adoption of organizational culture.

| Module | Content | Teaching Hrs |
|-----------|---|--------------|
| I | Introduction to Organizational Behaviour: Concept, significance, Nature and scope of OB, contributing disciplines to OB, relationship between management and organizational Behaviour, Ethical issues in OB, Historical Development of OB, Models of OB. | 15 |
| Practical | Visit any nearby organization and observe management functions perform therein and report. Submit handwritten report. | |
| II | Individual and Group Behaviour: A. Foundations of Individual Behaviour – Personality (Concepts, Determinants and types), Perception (meaning, process, factors affecting perception), Attitude (Concept, formation and types), Values (Concept, types and formation) and Job Satisfaction (Concept, Determinants and Measurements), Learning (Meaning, determinants, principles) B. Foundations of Group Behaviour: Definition and importance of group, Types of group, Process of group development, Group Behaviour (Norms, Cohesion, Role intergroup Conflicts), Group performance factors, Quality Circle and Work Teams. | 15 |
| Practical | Classify the types of personality of sample employees in nearby organization. | |
| III | Organisational Conflict and Negotiation A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, | 15 |



| | | |
|-----------|--|----|
| | Functional and dysfunctional organizational conflict, conflict process, resolution of conflict. B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations | |
| Practical | Prepare a poster on organizational conflicts and their resolution. | |
| IV | Organizational Culture and Work Life Balance: A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture a culture. B. Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations. | 15 |
| Practical | Prepare a report on organizational culture adopted in hereby organization. | |
| | | |

References:

1. Management and Organizational Behaviour – P. Subbarao
2. Organizational Behaviour – Keith davis
3. Organizational Behaviour – Stephen Ronnins
4. Organizational Behaviour – Dr. Anjali Ghanekar
5. Organizational Behaviour – Dr. C.B.Gupta
6. Organizational Behaviour – Dr. S.S.Khanka
7. Organizational Behaviour – Stephen Robbins & Timothy Judge, 15th Editiion, Pearson, Prentice Hall



Written Examination

Total Marks = 80 Time=3 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---------------------------------------|--------------|----|
| Question No1 | A) Choose the appropriate alternative | 10 | |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | a. Short answer question | 08 | |
| | b. Short answer question | 08 | 80 |
| Internal Evaluation | | 20 | |
| Grand Total | | 100 | |



M. Com. Part – I CBCS Semester – II
**On the job Training (OJT09AAC21/ OJT10AAC21/
OJT11AAC21)**

Theory: Credits – 4

Course Outcome: After successful completion of this course students shall be able to:

1. Expose the students to the real life situation
2. Develop an ability of critical thinking
3. Analyse the problem in an organisation and suggest remedial actions
4. Gain working knowledge of the job/profession to get insights of the business

1. On the Job Training (OJT) is to be completed by the student at any commercial organisation/NGO. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant, Government or Semi-Government organisation, cooperative society, bank, local authority etc. (The list is for reference only; not exhaustive; other similar organisations can be considered for O J T)
2. OJT is to be completed by the student under the guidance of mentor from the college as well as industry/organisation guide/mentor where he/she is doing internship/apprenticeship.
3. OJT Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.
4. The OJT Report shall consist of the following: Title page should cover the following:
 - a. Name of the intern (student)
 - b. Name of the internal guide and external guide/mentor
 - c. Name of the college/university department
 - d. Organisation where internship is conducted
 - e. Duration in which internship was completedThe main text of the report should consist of:
 - a. Profile of the organisation
 - b. Details of work done during the internship
 - c. Key learning/takeaways/ skills acquired during the internship
 - d. Responsibilities handled during the internship
 - e. Problems faced during the internship
 - f. Any significant contribution/solution provided to the organisation during the internship



g. Conclusion

h. Attendance sheet (day-wise) signed by industry/organisation guide

5. Internship/Apprenticeship report shall consist of **around 40 to 50 typed** pages.
6. All recognized P.G. Teachers and also teachers teaching to M. Com Course under the Faculty of Commerce and Management are eligible to work as mentor or guide of the trainee.
7. **Total duration of OJT shall be of 120 hours.** The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of OJT has to be submitted before commencement of semester end examination.
8. In case of students registered on distance mode and who are already working/employed, they have to submit the OJT report. However, they can complete OJT in the same organisation where they are working/employed. Those students who are registered on distance mode, but not working/employed anywhere, have to complete OJT as per the guidelines given to the regular students.
9. Evaluation of On the Job Training There shall be evaluation of a maximum of 100 marks for OJT on the following criterion and shall be done by internal guide/mentor

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



M.Com –I Semester- II
Advanced Accountancy -Paper V (DSC09AAC21)
Theory:80 Credit:4

Course Outcomes – After successful completion of this course students will be able to –

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

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

Reference Book:-

1. Gupta S.C., Gupta M.P., Shukla M.C., Agrawal B.M. and Grewal T.S.(2019)Advanced Corporate accounting, S. Chand and Company, New Dehli.
2. Shukla M.C., Grewal T.S., and Gupta S.C (2016)Advanced accounts, S. Chand and Company, New Dehli. Dehli
3. .Gupta R.L. and Radhaswmy M. (2018) Advanced accountancy Vol II, Sultan Chand and Sons, New
4. Arulnandan M.A. and Raman K.S. (2018), Advanced Accountancy (Corporate accounting), Vol.:II, Himalaya Publishing house Mumbai.
5. Maheshwari S.M., Maheshwari Sunil and Maheshwari Sharad k. (2018), Corporate Accounting, Vikas Publication House, New Dehli.
6. Shukla M.C., Grewal T.S. and Gupta S.C., Advanced accounts, S. Chand and Company, New Dehli. 7. Jain S.P.; NarangK.L. ; AgrawalSimmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting)Vol II, Kalyani Publishers, New Delhi.
8. Hanif M. and Mukharjee A. (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private)Ltd. Noida.

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

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

Suggested Research Journal:

1. Indian Journal of Accounting.
2. Indian Journal of Commerce.


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)

3. The Chartered Accountant.
4. Management Accountant.



Written Examination

Total Marks = 80 Time=3 hours

- Instructions:** 1) Question No. 1 & 2 are COMPULSORY
2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---------------------------------------|-------|------------|
| Question No1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com-I Semester- II

Title of paper- **Advanced Accountancy Paper VI (Cost Accounting)** (DSC09AAC22)

Theory :80(4 Credits)

Course Outcomes:

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

| Modules | Course Content | |
|-------------------|---|--------------------|
| Module-I: | Introduction and Elements of Cost: | (10 hours) |
| Theory | a) meaning, Scope, Objective and advantages of cost accounting b) Elements of cost- Material Cost, Labour Cost and overhead; Classifications of cost, Preparation of cost sheet and quotation. | |
| Practical | Collect cost data from any organization and prepare cost sheet and quotations. | |
| | | |
| Module-II: | Job Costing and unit costing | (15 hours) |
| Theory | Meaning, Features, Applications of Job Costing and unit costing, preparation of job cost sheet. | |
| Practical | a) Collect cost data from organisation which are working on job basis and observe job cost sheet. | |
| | | |
| Module-III | Process Costing | (20 hours) |
| Theory | A) Process Costing: Meaning and its Applications, concepts of Equivalent Production, Preparation of Process Accounts, Concepts of joint products and By products. | |
| Practical | Visit any processing unit and observe process Accounts. | |
| | | |
| Module-IV | Contract Costing | (15 hours) |
| Theory | Contract costing: meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost plus contract, preparation of contract account. | |
| Practical | Collect cost data for any contractor and prepare contract account for a single contract. | |

Reference Books:

1. Cost Accounting- B.K.Bhar
2. Cost Accounting- Jain and Narang
3. Cost Accounting- S.N.Maheshwari
4. Cost Accounting- (Problems & Solutions)- Khanna,pandey,Arora&Ahuja



5. Cost Accounting-Shukla, Grewal,& Gupta

Nature of question paper
M.Com part-I (Semester-II)
Advanced Accountancy paper-VI (Cost Accounting)

Instructions:

1. Question No. 1 and Question No. 2 are Compulsory.
2. Attempt any three questions from Question No.3 to 6.
3. Use of calculator is allowed.

| Written Examination | | | |
|--|---|----------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | 80 |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



Vivekanand College, Kolhapur (Empowered Autonomous)
M.Com. Part-I
Advanced Accountancy Paper VII(Auditing) (DSC09AAC23)
 Theory:80 Credit :4

COURSE OUTCOMES:After completion of this course, students shall be able -

| | |
|-------|--|
| CO-1. | To understand the basic concepts and objectives of audit. |
| CO-2. | To gain working knowledge of generally accepted auditing procedures. |
| CO-3. | To Identify the skills and techniques of conducting audit of various entities. |
| CO-4. | To know the recent trends in practice of audit. |

Syllabus

| Module | Title and Contents | Teaching hours |
|-------------------|--|----------------|
| Module I | <p>Auditing and Assurance Standards Theory - Evolution of Auditing and Assurance Standards, Updated List of Auditing and Assurance Standards, Specific study of –</p> <p>AAS 1: Basic Principles Governing an Audit</p> <p>AAS 2: Objectives and Scope of Audit of Financial Statements</p> <p>AAS 3: Documentation</p> <p>AAS 5: Audit Evidence</p> <p>AAS 8: Audit Planning</p> <p>AAS 28: Auditor’s Report on Financial Statements</p> <p>Practical: Visit to any firm of Chartered Accountants and organize discussion with the auditor on Auditing and Assurance Standards.</p> | (15) |
| Module II | <p>Internal Control System Theory – Nature, Scope, Objectives and Limitations of Internal Control. Need for evaluation Internal Control System and techniques of evaluation of Internal Control System.</p> <p>Practical: Visit to any company and observe internal control system and find out strengths and weaknesses of the system.</p> | (15) |
| Module III | <p>Specific Types of Audits- Cost Audit, Tax Audit, Management Audit and Social Audit Audit of Computerized Accounting.</p> <p>Practical: Visit any manufacturing company and understand the process of conducting cost audit and tax audit. Visit to any institute which is applying Computerized Accounting and try to understand the process of Audit of Computerized Accounting.</p> | (15) |
| Module IV | <p>Audit of Various Entities- Audit of Public Sector Undertakings, Audit of</p> | (15) |



| | |
|--|--|
| | <p>Educational Institutions.</p> <p>Practical: Visit to educational institute and understand the process of conducting an audit. Download Auditor's Report of Public Sector Undertaking and discuss it in group discussion.</p> |
|--|--|

Reference Books:

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

Journals:

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

| Written Examination | | | |
|---|---------------------------------------|-------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY | | | |
| 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No. 1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No. 2 | Write Short Notes [Any 4 out of 6] | 16 | |
| Question No. 3 | Long answer question | 16 | |
| Question No. 4 | Long answer question | 16 | |
| Question No. 5 | Long answer question | 16 | |
| Question No. 6 | c. Short answer question | 08 | |
| | d. Short answer question | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com. Part-I
Advanced Accountancy Paper VIII (DSC09AAC24)
(Introduction to Auditing)
Theory:80 Credit:2

COURSE OUTCOMES: After completion of this course, students shall be able -

| | |
|-------|--|
| CO-1. | To understand the basic concepts of audit. |
| CO-2. | To understand Basic Principles Governing an Audit. |
| CO-3. | To gain working knowledge of conducting audit procedure. |
| CO-4. | To know the types of audit and types of audit opinion. |

Syllabus

| Module | Title and Contents | Teaching hours |
|------------------|---|----------------|
| Module I | Basic Concepts of Audit: Theory - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. Practical: Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities. | (15) |
| Module II | Audit Procedure and Audit Report: Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion. Practical: Visit to an organization where actual audit in process and observe the process and report. | (15) |

Reference Books:

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



8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India.

Journals:

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

Nature of Question Paper

Instructions:

1. Question number 1 and 2 are compulsory
2. Attempt any 3 questions from question number 3 to 6
3. Figures to the right indicate full marks

| | | | | |
|-----|----|---|--------------|-----------|
| Q.1 | A) | Choose Correct Alternative | [5 Marks] | [08] |
| | B) | State True or False | [3 Marks] | |
| Q.2 | | Write Short Notes (Any Two out of Four) | | [08] |
| Q.3 | | Long Answer | | [08] |
| Q.4 | | Long Answer | | [08] |
| Q.5 | | Long Answer | | [08] |
| Q.6 | A) | Short Answer | | [04] |
| | B) | Short Answer | | [04] |
| | | | Total | 40 |



M.Com. Part I, Sem. II
Advanced Cost Accountancy Paper V
(Techniques of Costing) (DSC10ACA21)
Theory:80 Credit:4

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

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

| Module | Contents |
|--------|--|
| I | Marginal Costing and CVP Analysis Meaning of Marginal Cost, Contribution, Basic Equation of Marginal Costing, Cost Volume Profit Analysis, Profit Planning, Break Even Analysis, Decision Making with the help of Marginal Costing Practical: Visit any manufacturing enterprise and classify the costs based on variability and calculate break-even point Make graphical determination of break-even point |
| II | Standard Costing and Variance Analysis Meaning and Features of Standard Cost, Setting of Standards, Types of Standards, Meaning of Standard Costing, Concept of Variance Analysis, Material, Labour and Overhead Variances Practical: Prepare power point presentation on different aspects of Standard Costing |
| III | Activity Based Costing Meaning and Nature of Activity Based Costing, Concept of Cost Drivers, Preparation of Cost Statement, Income Statement on the basis of Activity Based Costing as well as Absorption Costing Practical: Assignments or problems on Activity Based Costing. |
| IV | Uniform Costing: Meaning of Uniform Costing, Features, Advantages and Limitations of Uniform Costing, Uniform Costing and Inter-firm Comparison, Prerequisites of Uniform Costing Practical: Group Discussion on various aspects of 'Uniform Costing and Inter-firm Comparison' |

Reference Books:

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



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

Written Examination

Total Marks = 80 Time=3 hours

- Instructions:** 1) Question No. 1 & 2 are COMPULSORY
2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---|------------|----|
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | 80 |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | 20 | |
| Grand Total | | 100 | |



M.Com Part-I (Semester-II)
Advanced Cost Accountancy Paper-VI (Cost Records and Cost Audit)
(DSC10ACA22)
Theory 80 (4 Credits)

Course Outcomes:

1. To Understand the Concepts and Applications of Cost Accounting Standards.
2. To know various cost ledgers and standards.
3. To know the integrated and non-integrated accounts.
4. To understand the reporting requirements under Cost Records.

| Modules | Course Contents | No, of hours |
|-------------------|--|-----------------|
| Module-I | Companies (Cost Records and Audit) Rules 2014 | 15 hours |
| Theory | Companies (Cost Records and Audit) Rules 2014 | |
| Practical | Paper Presentation on above Contents | |
| Module-II | Cost Ledgers And Statements: | 15 hours |
| Theory | a) Cost Records v/s Financial Records, Reconciliation of cost and Financial accounts b) Costing System- Meaning, and Characteristics of an Ideal Costing System, Installation of a Costing System –factors to be considered and steps, Practical Difficulties in installing Costing System and Steps to overcome these difficulties. | |
| Practical | Visit any business unit and understand the cost ledgers and statements. | |
| Module-III | Non Integrated and Integrated Accounts | 15 hours |
| Theory | Cost Book Keeping, Cost Ledger Accounts Non-Integrated Accounts- Concept, Ledger to be Maintained, Meaning of Control Accounts, Principal Accounts to be Maintained. Integrated Accounts- Concept, Features, Advantages and Dis advantages, Pre-requisites of Integrated Accounting System, Accounting Entries. | |
| Practical | Paper Presentation on Integrated and Non-Integrated Accounts. | |
| Module-IV | Cost Audit: | 15 hours |
| Theory | Concept of Cost Audit, Applicability and Legal Requirement of Cost Audit as per Companies Act,2013, Specifications of Cost Audit Report, Provisions of Companies Act relating to Cost Audit, Qualification and Disqualifications Cost Auditor, Introduction to Companies (Cost Records And Audit) Rules,2014, management Reporting Under Cost Audit. | |
| Practical | Study Cost Audit Report of any organisation and understand the reporting Requirements. | |



Reference Books:

1. Cost Accounting: Principles and Practice: M.N.Arora, Vikas Publishing.
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers.
3. Cost Accounting-Text problems and Solutions: Shukla, Grewal and Gupta, S.Chand.
4. Cost Accounting: Principles and Practice: Jain and Narayang, Kalyani Publishers.
5. Cost and Managements Accounting- Fundamentals and its Applications: Suveera Gill, Vikas Publishing.
6. Elements of Cost Accounting: S.N.Maheshwari,S.N.Mittal, Shree Mahaveer Book Depot.
7. Adavanced Management Accounting: JawaharLal, S.Chand Publications,4th Edition.
8. Cost Accounting:JawaharLal, tata McGrew Hill.
9. Advanced Cost and Management Accounting: Sexena and Vasishta, S.Chand and Sons.
10. Cost Management: Ravi.M.Kishore,Taxmann Publications.
11. Cost Accounting: Study material of the Institute of Cost and Management Accountants of India.(Final Course)
12. Cost Management: Study material of the Institute of Cost Chartered Accountants of India.(Final Course)

Journals:

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

| Written Examination | | | |
|--|---------------------------------------|-------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY. | | | |
| 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com. Part I, Sem. II
Advanced Cost Accountancy Paper VII (DSC10ACA23)
(Cost Analysis and Decision Making)

Course Outcomes:

After studying this course, the students shall be able:

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

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

Reference Books:

1. Cost Accounting: Principles and Practice: M. N. Arora, Vikas Publishing
2. Financial Management: Horngreen, Datar and Rajan, Pearson Education Publishers
3. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
4. Cost Accounting: Principles and Practice: Jain and Narang, Kalyani Publishers
5. Cost and Management Accounting – Fundamentals and its Applications: Suveera Gill, Vikas Publishing
6. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
7. Advanced Management Accounting: Jawahar Lal, S.Chand Publications, 4th Edition
8. Cost Accounting: Jawahar Lal, Tata McGraw Hill
9. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons



- 10. Cost Management: Ravi M Kishore, Taxmann Publications
- 11. Cost Accounting: Study Materila of the Institute of Cost and Management Accountantsof India (Final Course)
- 12. Cost Management: Study Material of The Institute of Chartered Accountants of India(Final Course)

Journals:

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

| Written Examination | | | |
|--|---|----------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative B) True or False | 10 06 | 80 |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com. Part-I, Semester - II
Advanced Cost Accountancy Paper VIII (DSC10ACA24)
(Introduction to Auditing)
Theory:80 Credit:2

COURSE OUTCOMES: After completion of this course, students shall be able -

| | |
|-------|--|
| CO-1. | To understand the basic concepts of audit. |
| CO-2. | To understand Basic Principles Governing an Audit. |
| CO-3. | To gain working knowledge of conducting audit procedure. |
| CO-4. | To know the types of audit and types of audit opinion. |

Syllabus

| Module | Title and Contents | Teaching hours |
|------------------|---|----------------|
| Module I | Basic Concepts of Audit: Theory - Meaning and Definitions of Audit, Scope of Audit, Objectives of Audit, Basic Principles Governing an Audit, Types of Audit. Practical: Visit to a firm of Chartered Accountants and discuss with C. A. on his / her practical experiences regarding audit of various entities. | (15) |
| Module II | Audit Procedure and Audit Report: Concept of Vouching, Verification and Valuation Auditor's Report – Contents of Audit Report, Types of Audit Report Adverse Opinion and Disclaimer of Opinion. Practical: Visit to an organization where actual audit in process and observe the process and report. | (15) |

Reference Books:

9. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr. Sundarbhau, S. Chand Publications.
10. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House.
11. Credits Advanced Auditing and Professional Ethics: CA VinodkumarAgarwal, CA AaratiLahoti, A.S. Foundation.
12. Auditing and Assurance Services: Karen Hooks, Wiley Publishers.
13. Auditing and Assurance: CA SurabhiBansal, Bestword Publications.
14. Journals Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication.
15. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers.



16. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India.

Journals:

4. The Chartered Accountant, The Institute of Chartered Accountants of India.
5. Journal of Accounting, Auditing and Finance, Sage Publications.
6. International Journal of Auditing, Wiley Publishers.

Nature of Question Paper

Instructions:

4. Question number 1 and 2 are compulsory
5. Attempt any 3 questions from question number 3 to 6
6. Figures to the right indicate full marks

| | | | | |
|-----|----|---|--------------|-----------|
| Q.1 | A) | Choose Correct Alternative | [5 Marks] | [08] |
| | B) | State True or False | [3 Marks] | |
| Q.2 | | Write Short Notes (Any Two out of Four) | | [08] |
| Q.3 | | Long Answer | | [08] |
| Q.4 | | Long Answer | | [08] |
| Q.5 | | Long Answer | | [08] |
| Q.6 | A) | Short Answer | | [04] |
| | B) | Short Answer | | [04] |
| | | | Total | 40 |



M.Com-I Semester-II

Business Administration Paper V (Corporate Governance and Business Ethics)

(DSC 11 BAM 2†)

Theory:80 Credit:4

Course Outcomes: After studying this course, students shall be able to:

- 1) To make students aware of evil effects of corporate scam/scandals and attempts made Worldwide to prevent it.
- 2) To acquaint the students with the best global practices of corporate governance.
- 3) To familiarize the students with the founding principle of fairness, transparency And accountability.
- 4) To aware them about the business ethics in global perspective.

| | | |
|-----------|---|----|
| Theory | <p>Introduction to Corporate Governance:</p> <p>: Corporate Scandals: Enron Scandal, Lehman Brothers Scandal, HarshadMethata Scam, Satyam Computers Scandal, Punjab National Bank Scam.</p> <p>: Effects of Corporate Scandals: Effects of scandals/scams on economy, society and Shareholders, Potential Consequences of Poor Corporate Governance.</p> <p>: Corporate Governance: Meaning & Definitions, OECD Principles of Corporate Governance, Scope of Corporate Governance, Importance of Corporate Governance.</p> <p>: Models of Corporate Governance: Anglo – American Model, The German Model, The Japanese Model & Indian Model.</p> | 15 |
| Practical | <p>i) Collect the information on corporate scams/scandals and prepare a report on the amount involved in it and the nature of fraud or unethical behavior.</p> <p>ii) Choose any two companies and compare and contrast their corporate governance practices</p> | |
| Theory | <p>Directors and Corporate Governance:</p> <p>2.1: Landmarks in Emergence of Corporate Governance: Cadbury Committee, Higgs Committee, Kumar Mangalam Birla Committee, Naresh Chandra Committee, The CII Code.</p> <p>2.2: The Directors: Meaning of Directors, Types of Directors, Statutory and General Duties of Directors.</p> <p>2.3: The Board of Directors: Structure and Composition of Board, Unitary and Two – Tire Boards, Composition and Functions of Nomination Committee, Remuneration Committee.</p> <p>2.4: Governance Responsibilities: Role of Board of Directors in Corporate Governance, Roles of Chairman and CEO</p> | 15 |
| Practical | <p>i) Scrutinize the annual report of any two companies and prepare a report on composition of their board of directors and types of directors.</p> | |



| | | |
|-----------|---|----|
| | ii) Prepare a report on the decision taken by Nomination Committee & Remuneration committee of companies. | |
| Theory | <p>Shareholders, Auditors & Corporate Governance:</p> <p>3.1: Shareholders: Meaning & Types of Shareholders, Rights & Duties of Equity Shareholders, Protection to Minority Shareholders.</p> <p>3.2: Responsibilities of Shareholders: Role of Shareholders in Corporate Governance, Shareholder activism and its effects on Corporate Governance.</p> <p>3.3: Auditors: Meaning of Auditors, Auditors Role in Corporate Governance.</p> <p>3.4: Audit Committee: Meaning & Constitution, SEBI Guidelines in regard to Audit Committee, Role and Functions of the Audit Committee, Views of Blue Ribbon Committee Regarding Audit Committee, Audit Failure.</p> | 15 |
| Practical | <p>i) Analyze the annual reports of companies and prepare a report on their shareholding Patterns,</p> <p>ii) Analyze the auditor's report contained in the annual report of the company.</p> | |
| Theory | <p>Business Ethics & Corporate Governance:</p> <p>4.1: Business Ethics: Concept & definitions, Sources of ethics, Ethics and Human Rights, Importance of doing business on merit.</p> <p>4.2: Ethical Principles in Business: Ethical Principles in business from Indian Perspective, Corporate Citizenship, Factors affecting ethical decision making.</p> <p>4.3: Ethics in International Business: Home and host country's regulations and compulsions Of internal agencies, The US Sarbanes – Oxley Act, 2002</p> <p>4.4: Wider Concept of Social Responsibility: Balance between Profit and Social/ moral Obligations and survival, judicious use of natural resources, Kyoto Protocol concern of Global warming.</p> | 15 |
| Practical | <p>i) Collect the annual reports of public limited companies and list out the corporate social responsibilities discharged by them.</p> <p>ii) Enlist the initiatives taken to encounter the problem of global warming.</p> | |

Reference Books:

- 1) C.V. Baxi, 'Corporate Governance' – Excel Books, New Delhi.
- 2) NeetiShikha, Geetanjali Sharma, Corporate Governance in India: Principles and Policies, Cengage Publication, 2018, 1st Edition.
- 3) Shailendra Kumar, Alok Kumar Rai, Business Ethics, Cengage Publication, 2019, 1stEdn.
- 4) Geeta Rani & R.k. Mishra, 'Corporate Governance: Theory and Practice – Excel Book, New Delhi.
- 5) Dr. S. Singh, 'Corporate Governance', Global Concepts and Practices - Excel Book, New Delhi.
- 6) Mallin, Christine A., 'Corporate Governance', Oxford University Press.
- 7) Parthasarthy, 'Corporate Governance : Principles, Mechanisms and Practices',



Biztantra Publishers, New Delhi.

8) C. Fernando, 'Corporate Governance' – Policies, Principles and Practices', 'Corporate Governance

9) Balsubramanian, 'Corporate Governance'.

10) Chakraborty, 'Values and Ethics for Organizations' – Oxford University press.

11) Hartman, Chatterjee, 'Perspectives in Business Ethics' – Oxford University press.

| Written Examination | | | |
|---|---------------------------------------|--------------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY | | | |
| 2) Attempt any Three questions from Que. No. 3 to 6 | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | a. Short answer question | 08 | |
| | b. Short answer question | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com –I Semester- II
Title of Paper- Business Administration P-VI (Financial Management)
(DSC11BAM22)
Theory:80 Credit:4

Course Outcome:After Studying this course, students shall be able to:

1. Understand the basic concepts in Financial Management.
2. Calculate Payback period, NPV, IRR.
3. Calculate the Working capital.
4. Explain the capital budgeting and capital structure decisions

| Module | Content | Teaching Hrs |
|-----------|---|--------------|
| Theory | Introduction to Financial ManagementIntroduction- Meaning and scope of financial management – Finance functions, - Importance of financial management, Profit Maximization v/s Wealth Maximization. Role of the finance manager in the modern globalized world. | 15 |
| Practical | Visit to the Financial institution and get knowledge about the role of finance manager | |
| Theory | Capital Budgeting: Meaning Techniques of capital budgeting, payback period, Net present value method, Nature of capital investment decisions. Investment Evaluation Criteria -NPV, IRR, Profitability Index, Payback Period, Accounting Rate of Return, NPV and IRR Comparison - Capital Rationing. Risk Analysis in Capital Budgeting. | 15 |
| Practical | Group discussion on Capital budgeting and its techniques | |
| Theory | Working capital: Meaning, types, Operating cycle, Factors determining working capital requirements, Sources of working capital, Calculation of working capital. | 15 |
| Practical | Calculate and prepare report on working capital calculations of any Industry | |
| Theory | Capital Structure decisions: Net Income Approach, Net operating Approach, Traditional Approach, Leverages - Financial, Operating and combined, EBIT-EPS Analysis. | 15 |
| Practical | Visit to Industry to study their capital structure | |

Reference Books:

1. Financial Management: Prasanna Chandra
2. Financial Management : Khan and Jain
3. Financial Management : P.V. Kulkarni
4. Financial Management : S. C. Sweena
5. Financial Management :Hogland



Written Examination

Total Marks = 80 Time=3 hours

- Instructions:** 1) Question No. 1 & 2 are COMPULSORY
2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks | |
|----------------------------|---------------------------------------|--------------|------------|
| Question No1 | A) Choose the appropriate alternative | 10 | 80 |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Practical problem | 16 | |
| Question No 4 | Practical problem | 16 | |
| Question No 5 | Practical problem | 16 | |
| Question No 6 | Practical problem | 16 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |



M.Com Part – I- Sem – II
Business Administration Paper -VII (International Marketing) (DSC11BAM23)
Final Syllabus (w.e.f. A.Y. 2023-24)

| | |
|--|---|
| Course outcomes: After successful completion of this course, the students will be able to | |
| 1 | Understand the concept of International marketing |
| 2 | Analyze at primary level the business environment in India for foreign entrants. |
| 3 | Understand the concepts of STP and Marketing mix in international marketing. |
| 4 | Describe the EXIM policy, Foreign Trade policy and such related policies applicable to International Marketing. |

| Module | Content | No. of Hrs. |
|--------|---|-------------|
| I | <p>Theory – International Marketing: International Dimensions of Marketing, Benefits of International Marketing, Challenges and Opportunities in International Marketing, Quality Considerations In International Marketing, Underlying Forces Of International Marketing, Global Vs. International Marketing Management, Internationalization Stages, International Marketing Decisions. Alternative Market Entry Strategies. International Marketing Research: Breadth and scope of international marketing research. Global Marketing Information System. Careers in International Marketing.</p> | 15 |
| | <p>Practical-Visit a local company dealing in international marketing. Learn the process of international marketing the company undertake. Study the hurdles and the way the company encounters hurdles.</p> | |
| II | <p>Theory Planning For International Marketing: The Planning Process. Global Marketing Environment: Demographic Environment, Economic Environment, Socio-Cultural Environment, Legal and Statutory Environment, Political Environment, Global segmentation, Targeting and Positioning. Global E-Marketing, E-Marketing technology and environment, global e-marketing communication, models, services.</p> | 15 |
| | <p>Practical-In the local company interviews the decision maker(s) to understand the environmental implications in international marketing. Students can also read the English dailies to know the international business scenario to study the environmental implications on business in general and marketing in specific.</p> | |
| III | <p>Theory – International Marketing Mix. Product Decision: Product characteristics, product design, Geographic Expansion strategic alternatives, new product development. Product life cycle in International market. Pricing decisions: Global pricing strategies, environmental influences on pricing, transfer pricing. Global pricing policy alternatives. Approaches to international pricing. Price Escalation. International Marketing Channels: Channel objectives and constraints, Channel Structure, Channel strategy for new market entry. Integrated Marketing Communication and international advertising: Sales promotions in international markets. International Advertising and strategy.</p> | 15 |



| | | |
|----|---|----|
| | Media planning and analysis, Campaign execution and advertising agency. | |
| | Practical: Study online the international brands launched in India on Marketing mix. Prepare a report and submit. | |
| IV | Theory – EXIM Policy Government of India (in force at the time): Export Promotion. Export Promotion councils. Bilateral treaties and international marketing. EXIM Bank. Export Financing. Managing Exchange rate fluctuations. Foreign trade policy of Government of India. (The policy in force is applicable) Settlement of International Disputes. | 15 |
| | Practical-Online Assignment: Study the role of export promotion councils from website prepares a report. Study the bi-lateral treaties signed by Government of India and prepare a report on its benefits to industry dealing in international marketing. | |

Reference Books:

1. Cateora Philip R., Graham John L., International Marketing, Tata Mc-Graw Hill Publishing Company Limited, New Delhi.
2. Michael R. Czinkota, Ilkka A. Ronkainen, 'International Marketing, Cengage Publication, 2013, Edition: 10th.
3. Vasudeva P.K., International Marketing, Excel Books, 4th Edn.
4. Joshi Rakesh Mohan, International Marketing, Oxford

| Written Examination | | | |
|---|---------------------------------------|-------|------------|
| Total Marks = 80 Time=3 hours | | | |
| Instructions: 1) Question No. 1 & 2 are COMPULSORY | | | |
| 2) Attempt any Three questions from Que. No. 3 to 6. | | | |
| Question | Nature of Question | Marks | |
| Question No1 | A) Choose the appropriate alternative | 10 | |
| | B) True or False | 06 | |
| Question No 2 | Short Notes [Any 4 out of 6] | 16 | |
| Question No 3 | Long answer question | 16 | |
| Question No 4 | Long answer question | 16 | |
| Question No 5 | Long answer question | 16 | |
| Question No 6 | o. Short answer question | 08 | 80 |
| | p. Short answer question | 08 | |
| Internal Evaluation | | | 20 |
| Grand Total | | | 100 |





M.Com-I Semester-II

Business Administration VIII (Artificial Intelligence Applications for Management)

(DSC11BAM23)

Theory:40 Credit:4

Course Outcome:

After completion of course students will be able to –

1. Understand of artificial intelligence (AI) and its applications in various business domains.
2. Understand AI for Marketing and Customer Analytics.
3. Understand AI for Operations and Supply Chain Management
4. Understand AI Strategy and Implementation

| Module | Content | Teaching Hrs |
|--------|--|--------------|
| I | Introduction to Artificial Intelligence: Definition, history and evolution of AI, Types Of AI, Narrow AI V/S General AI, Foundation of AI, Machine learning, deep learning, And natural language processing, AI Implementation and Challenges, Future Trends in AI. | 15 |
| II | AI Applications in Business and Decision – making: 2.1 AI for Marketing and Customer Analytics: - Customer segmentation and profiling using AI techniques, Recommender systems for personalized marketing, predictive analytics for customer behavior analysis. 2.2 AI for Operations and Supply Chain Management:- Demand forecasting and inventory optimization with AI, Supply chain network optimization using AI algorithms Predictive maintenance and quality control, AI – enabled process improvement and resource allocation. 2.3 AI Strategy and Implementation:- Strategic implications of AI adoption in organizations, AI projects, change management and organizational impact of Ai adoption | 15 |

References:

- 1) “Artificial Intelligence: A Modern Approach” by Stuart Russell and Peter Norvig
- 2) “Artificial Intelligence: Foundations of Computational Agents” by David L. Poole And Alan K. Mackworth
- 3) “Artificial Intelligence: Structures and Strategies for Complex Problem Solving” By George F. Luger
- 4) “Machine Learning: A Probabilistic Perspective” by Kevin P. Murphy

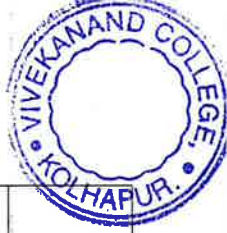
Written Examination

Total Marks = 40 Time=2 hours

Instructions: 1) Question No. 1 & 2 are COMPULSORY

2) Attempt any Three questions from Que. No. 3 to 6

| Question | Nature of Question | Marks |
|---------------|---------------------------------------|-------|
| Question No1 | A) Choose the appropriate alternative | 05 |
| | B) True or False | 03 |
| Question No 2 | Short Notes [Any 2 out of 4] | 08 |
| Question No 3 | Long answer question | 08 |
| Question No 4 | Long answer question | 08 |
| Question No 5 | Long answer question | 08 |



| | | | |
|----------------------------|--------------------------|----|-----------|
| Question No 6 | a. Short answer question | 04 | 40 |
| | b. Short answer question | 04 | |
| Internal Evaluation | | | 10 . |
| Grand Total | | | 50 |

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