



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

Shri Swami Vivekanand Shikshan Sanstha's

**Vivekanand College, Kolhapur
(Autonomous)**



DEPARTMENT OF COMMERCE

M. Com. Part - I

Semester-I&II

SYLLABUS

Under Choice Based Credit System

To be implemented from Academic Year 2020 - 2021



CHOICE BASED CREDIT SYSTEM
M.Com - II (Sem -III and IV) COMMERCE
Course Structure
to be implemented from 2020 - 2021

Semester-I

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1201 A	Business Management-I	04
II	CBP-1203 A	Advanced Accountancy-I	04
III	CBP-1204 A	Cost Accounting-I (Introduction to Cost Accounting)	04
IV	CBP-1205 A	Business Administration -I (Introduction to Business Administration)	04
V	CBP-1206 A	Advanced Accountancy-II (Auditing)	04
VI	CBP-1207 A	Cost Accounting-II (Methods of Cost Accounting)	04
VII	CBP-1208 A	Business Administration-II (Functional Areas of Management : Marketing and Finance)	04

Semester-II

Paper No.	Course Code	Course Title	No. of Credits
I	CP-1209 B	Organisational Behavior	04
II	CBP-1211 B	Advanced Accountancy-III	04
III	CBP 1212 B	Advanced Costing-III (Techniques of Costing III)	04
IV	CBP-1213 B	Business Administration-III (Functional Areas of Management : HR and Operations)	04
V	CBP-1214 B	Advanced Accountancy-IV (Research Methodology)	04
VI	CBP-1215 B	Advanced Costing-IV (Research Methodology)	04
VII	CBP-1216 B	Business Administration-IV (Research Methodology)	04


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)



M. Com. Part - I CBCS
Semester - I
Business Management (CP-1201 A)
Theory: 80 Teaching Hours Credits - 4

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

CO1: Examine and describe the theoretical aspects of management.

CO2: Critically evaluate concept of strategic management.

CO3: Examine contribution towards management thoughts by experts.

CO4. Analyze contemporary issues in management

Module	Title	Teaching hours
Module I	Introduction to Management: Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.	(15)
A) Theory		
B) Practical	1. Visit any organisation and study the role of managers and submit the hand written report to the College. 2. Prepare check list of Managerial Skill and fill it by visiting nearest organizations manager.	
Module II	Contribution towards Management Thought:	(15)
A) Theory	A) Contribution of Frank Gilbreth, Mary Parker Follett, Tom Peters, Robert Waterman, Elton Mayo, Peter Drucker, Michael Porter and C.K Pralhad.	
B) Practical	B) Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications. 1. Visit any organization and study the management thought of concern organization and	



	<p>submit the hand written report to the College.</p> <p>2. Visit any virtual organization and know the features of that organization and submit hand written report to the College</p>	
Module III	Strategic Management:	
A) Theory	<p>(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-S Model. Strategic Control Technique.</p>	(15)
B) Practical	<p>1. Visit any organization and study the adopted strategies by them.</p> <p>2. Visit any organization and study the strategy implementation and control.</p>	
Module IV	Contemporary Issues in Management:	
A) Theory	<p>(A) Ethical Issues- Social, Cultural, Financial, Marketing and Environment related Issues.</p> <p>(B) Management of 21st Century Organization - Challenges and Opportunities in E-Commerce, E-Business and M-Commerce</p>	(15)
B) Practical	<p>1. Visit any organization and discuss with management regarding challenges and problems and submit hand written report to college.</p> <p>2. Visit any organizations and study the ethical issues and suggest remedies and submit hand written report to college</p>	

Learning Resources:



1. In Search of Excellence - Tom Peters and Robert H. Waterman.
2. Strategic management - Azhar Kazmi
3. Principles of management - P.C.Tripathi and P.N.Reddy
4. Principles of Management - Koontz, O'Donnell and Wehrich

Nature of Question Paper

Instructions:

1. Q. No. 1 & 2 are compulsory.
2. Attempt any three questions from Q. No. 3 to 6.
3. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Solve Case Study	16
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Long question	16
Que.6	Write Short Notes (Any four out of Six)	16

Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - I Paper-I
Advanced Accountancy-I (CP-1203 A)
Theory: 80 Teaching Hours Credits - 4

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

CO1: Understand the concept of accounting standards and their practical implication

CO2: Familiarize with preparing final accounts of service industries.

CO3: Prepare the consolidated financial statements of holding company and its subsidiaries.

CO4: Understand and prepare the financial statements of insurance companies.

Module	Contents	Teaching hours
Module I	Introduction to Accounting Standard-	
A) Theory	(a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between INDASs and IFRSs, (b) Disclosure of Accounting Policies (AS-1), Valuation of Inventories (AS-2), Accounting of Fixed Assets (AS-10) and Accounting of Investments (AS-13)	(15)
B) Practical	(1) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs (2) Arrange students group discussion or seminar on AS-1 and AS-2	
Module II	Accounting for Service Industries:	
A) Theory	(a) Accounting of Hotel: Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors' ledgers and Preparation of Final Accounts) Accounting of Hospitals: Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register.	(15)
B) Practical	(1) Visit to any Hotel and arrange discussion with hotel's manager regarding hotel's accounting process (2) Visit to any Hospital and arrange discussion with hospital manager regarding hospital's accounting process	



Module III	Accounting for Holding Company: Group Accounts up to two subsidiaries-AS-21	(15)
A) Theory		
B) Practical	(1) Collect consolidated financial statements from the website of any group of companies and arranges group discussion on it. (2) If possible, visit the holding company of any group and try to understand consolidation process of financial statements	
Module IV	Accounting of Insurance Companies: General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies	(15)
A) Theory		
B) Practical	(1) Download financial statements of insurance company and discuss on them in the classroom. (2) Arrange visit to insurance company branch office to know their accounting process	

Learning Resources:

- 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.
- 9) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 10) Original documents of Accounting Standards issued by ICAI
- 11) Companies Act 2013



- 12) Indian Journal of Accounting
- 13) Indian Journal of Commerce
- 14) The Chartered Accountant
- 15) Management Accountant

Nature of Question Paper

Instructions: 1. Q. No. 1 & 2 are compulsory.

2. Attempt any three questions from Q. No. 3 to 6.

3. Figures to the right indicate full marks

Question	Nature of Question	Marks
Que.1	A) Multiple choice questions	08
	B) Fill in the blanks True OR False	04
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Practical problem	16
Que.4	Practical problem	16
Que.5	Practical problem	16
Que.6	Practical problem	16

Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M. Com. Part - I CBCS
Semester - I
Advanced Costing Paper I (Introduction to Cost Accounting)
Theory: 80 Teaching Hours Credits - 4

COURSE OUTCOMES: After studying this course, students shall be able to:

CO1: Understand the basic concepts of cost accounting

CO2: Classify the costs and apply the same for cost determination

CO3: Apply the cost accounting principles in cost accounting of materials

CO4: Know the application of cost accounting in calculation of labor cost and overheads

Module	Title	Teaching hours
Module I	Introduction to Cost Accounting: Concepts of Cost, <i>Cost units & Cost centers</i> , Cost Accounting, Costing, Cost Accountancy, Objectives of Cost Accounting, Difference between Financial and Cost Accounting Practical: Group discussion on various concepts related to cost and cost accounting	(15)
Module II	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)
Module III	Cost Accounting of Material: Methods of Pricing of Issue of Material (FIFO, LIFO, Simple Average, Weighted Average), Determination of various stock levels and EOQ Practical: Write an assignment on stock levels and its impact on management of inventory.	(15)
Module IV	Cost Accounting of Labor and Overheads: Methods of Remuneration, Piece Rate and Time Rate System, Taylor's Differential Piece Rate System, Halsey Premium Plan, Rowan Plan, Merrick's Multiple Piece Rate System Overheads: Allocation, Apportionment, Reapportionment, Absorption Rate Practical: Visit any organization and understand its method of remuneration	(15)

Learning Resources:

1. Cost Accounting: Horngreen, Datar and Rajan, Pearson Education Publishers
2. Cost Accounting- Text, Problems and Solutions: Shukla, Grewal and Gupta, S.Chand
3. Cost Accounting - Principles and Practice: Jain and Narang, Kalyani



Publishers.

4. Cost Accounting - Theory and Practice: Palniaappan and Hariharan, I K International Publishing House.
5. Elements of Cost Accounting: S N Maheshwari, S N Mittal, Shree Mahaveer Book Depot
6. Cost Accounting: Jawahar Lal, Tata McGraw Hill
7. Advanced Cost and Management Accounting: Saxena and Vasishth, S.Chand and Sons
8. Cost Management: Ravi M Kishore, Taxman Publications
9. 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
Advances in Management Accounting: Emerald Publishing

Nature of Question Paper

Instructions: 1. Q. No. 1 & 2 are compulsory.

3. Attempt any three questions from Q. No. 3 to 6.
- 3.Figures to the right indicate full marks

Question	Nature of Question	Marks
Que.1	C) Multiple choice questions D) Fill in the blanks True OR False	08 04 04
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Practical problem	16
Que.4	Practical problem	16
Que.5	Practical problem	16
Que.6	Practical problem	16



Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com-I
Semester - I
Business Administration (Introduction To Business Administration)-I
(CP-1203 A)

Theory: 80 Teaching Hours Credits - 4

COURSE OUTCOMES: It is expected that the students should be able to:

CO1: Understand meaning and concept of business administration.

CO2: Understand analysis of business environment

CO3: Get acquainted with the concept LPG and current scenario of business in India.

CO4: Aware about business ethics and corporate culture.

Module	Contents	Teaching Hrs.
1	A. Business Administration: Concept, Definition, Nature, Scope, Characteristics, Objectives, of Business, Challenges and Opportunities Before Today's Business E-Business -Concept, Definition, Features, Significance in Present Scenario. B. Administration:- Concept, Definition, Features C. Business Administration: -Concept Definition, Features, and Importance of Business Administration	(15)
Practical	Visit to business organization and get information about business administration and prepare report on it.	
II	Business Environment: Concept, Macro, and Micro Elements, Environment Analysis - Process -Spot Analysis, Industry Analysis, Situation Analysis, SWOC Analysis.	(15)
Practical	Visit and make environmental analysis of any business organization and present seminar on it in the classroom	



III	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.	
IV	Business Ethics: Concept and Definition, Nature, Sources, Ethical Dilemmas, Managing Ethical Dilemmas, Corporate Culture, and Ethics, Methods To Improve Ethical Decisions, Factors That Raise Ethical 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.	

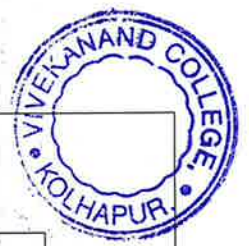


M.Com-I
Semester - I
Advanced Accountancy -II (Auditing) (CBP-1206 A)
Theory: 80 Teaching Hours Credits - 4

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

1. Examine the basic concepts and objectives of audit.
2. Examine the working knowledge of generally accepted auditing procedures.
3. Analyze the skills and techniques of conducting audit of various entities:
4. Analyze the recent trends in practice of audit.

Module	Title	Teaching hours
Module I A) Theory	Basic Concepts of Audit: Meaning of Audit, Scope of Audit, True and Fair view, Basic principles governing an Audit (AAS 1), Independence of Auditor, Difference between Audit and Investigation.	(15)
B) Practical	1. Group discussion on „True and Fair View „Independence of Auditor“ e d “	
Module II A) Theory	Dividend and Divisible Profit: Concept of dividend, Methods of payment of dividend, Financial, legal and Policy considerations in dividend decision.	(15)
B) Practical	1. Review dividend policy of any company on the basis of its annual report.	
Module III A) Theory	Types of Audit and audit of various entities: Cost Audit, Tax Audit, Management Audit, Social Audit, Audit of Insurance companies, Audit of educational institutions, Audit of companies as per Companies Act, 2013. Adverse opinion and Disclaimer of opinion, Audit of Computerized Accounting.	(15)



B) Practical	1. Visit CA office and understand the process of conducting	
Module IV A) Theory	Auditing and Assurance Standards: AAS2: Objectives and scope of audit of financial statements AAS3: Documentation AAS5: Audit evidence AAS6 (Revised): Risk assessment and internal control AAS8: Audit planning AAS13: Audit materiality AAS15: Audit sampling AAS28: Auditor's report on financial statement	(15)
B) Practical	1. Write an assignment on any one of AAS with reference to its importance in audit.	

Learning Resources:

1. A Handbook of Practical Auditing: Dr. B. N. Tandon, Dr. Sudharsanam, Dr. Sundarbhai, S. Chand Publications.
2. Auditing and Assurance: Sanjib Kumar Basu, Personal Publishing House
3. Advance 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
9. The Chartered Accountant, The Institute of Chartered Accountants of India
10. Journal of Accounting, Auditing and Finance, Sage Publications
11. International Journal of Auditing, Wiley Publishers

Nature of Question Paper

Instructions:

1. Q. No. 1 & 2 are compulsory.
2. Attempt any three questions from Q. No. 3 to 6.
3. Figures to the right indicate full marks.

Question	Nature of Questions	Marks
	A) Multiple choice questions	08
	B) Fill in the blanks	04



	True OR False	04
Que.1	Write Short Answers (Any Two out of Three)	16
Que.2	Long question	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Write short notes (any four out of six)	
Que.6		

Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks

HEAD
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M.Com-I
Semester - I Paper-II
Advanced Costing -II (Methods of Cost Accounting) (CBP-1207 A)
Theory: 80Teaching Hours Credits - 4

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

CO1: Identify the methods of cost accounting and its practical application

CO2: Understand the different methods of cost accounting applied in various entities

CO3: Demonstrate the determination of cost in various types of organizations

CO4: Apply cost accounting methods for determining selling price or identifying loss/profit

Module	Title	Teaching hours
Module 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	(15)
Module 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.	(15)
Module 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. Practical: Visit any manufacturing unit where process costing is applicable and prepare process accounts	(15)



Module 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 any enterprise in service industry and determine cost of service	(15)
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Learning Resources:

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

Journals:

2. Management Accountant: The Institute of Cost and Management Accountants of India

Advances in Management Accounting: Emerald Publishing

Nature of Question Paper

Instructions: 1. Q. No. 1 & 2 are compulsory.

4. Attempt any three questions from Q. No. 3 to 6.

3. Figures to the right indicate full marks

Question	Nature of Question	Marks
Que.1	E) Multiple choice questions	08
	F) Fill in the blanks	04
	True OR False	04



Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Practical problem	16
Que.4	Practical problem	16
Que.5	Practical problem	16
Que.6	Practical problem	16

Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com-I
Semester - I Paper-I
Business Administration -II (Functional Areas of
Management : Marketing and Finance) (CP-1208 A)
Theory: 80 Teaching Hours Credits - 4

COURSE OUTCOMES: It is expected that the students should be able to:

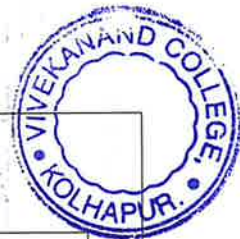
CO1: Understand concept of marketing and finance

CO2: Apply various tools and techniques of marketing and financial management for business success.

CO3: Analyze the opinions and data collected from small samples.

CO4: Execute marketing and financial concepts aiming with welfare of the society.

Module	Contents	Teaching Hrs.
1	Marketing Management: Meaning, Definition, Nature, Scope, Functions and Importance of Marketing Management, Difference Between Selling and Marketing, Marketing Environment, Marketing Planning, Factors Affecting Consumer Behavior , Market Segmentation, Targeting And Positioning, Marketing Mix, 4 P's Of Marketing, Marketing Information System.	(15)
Practical	Visit a business organization nearby and study the marketing system of the unit planning, segment the target, marketing mix they offer in detail. Prepare a report and submit.	
II	Issues And Development In Marketing: Concept of CRM and its application, Direct Marketing - Tools Used, Retailing, Service Marketing, B2B Marketing, Ethical and Legal Aspects of marketing, Digital Marketing, Green Marketing, Online Marketing	(15)
Practical	Meet minimum 30 people around your residence, take survey on awareness of contemporary marketing issues, experience of sample on on-line marketing , social marketing, prepare a survey report and submit.	
III	Financial management: Meaning, Definition, Nature, Scope, Functions, and Importance of Financial Management, Financial Planning, Cost of Capital, Capital Budgeting, Lease Finance, Hire Purchase Working Capital Management, - Ratio Analysis, Dividend Policy, Depreciation Methods, Financial Management For Business Expansion, Combination And Acquisition	(15)



Practical	Analyze the financial statements of any firm with the help of ratio analysis to know their liquidity,, profitability, and solvency.	
IV	Issues And Development In Financial Management: Credit Rating, Project Financing, Factoring, Marketing of Financial Services.	(15)
Practical	Visit a nearby banking and financial institutions to know various types of financial services provided by to customers and types of channels used for marketing purpose	

Learning Resources:

1. Knootz Weianndrich, Essentials of Management, McGraw Hill. International
2. Kazmi Business Policy, Tata McGraw Hill.
3. Tripathy Reddy Principles of Management, Tata McGraw Hill.
4. Francis Cherunilam, Business Environment, Himalaya Publishing House.
5. Balsubramanaian, Corporate Governance.
6. Aswathappa K. Legal Environment, Himalaya Publishing House.
7. Trivedi M. L. Government And Business, Tata McGraw Hills
8. Amarchand D. Government And Business, Tata McGraw Hill
9. Guleek William F, Strategic Management And Business Policy , McGraw Hill

Nature of Question Paper

Question	Nature of Questions	Marks
	A) Multiple choice questions	08
	B) Fill in the blanks	04
	True OR False	04
Que.1	Write Short Answers (Any Two out of Three)	16
Que.2	Long question	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Write short notes (any four out of six)	
Que.6		

Internal :

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com-I
Semester - II
Organizational Behavior -I (CP-1209 B)
Theory: 80Teaching Hours Credits - 4

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

CO1: describe theoretical concepts of Organizational Behavior and Classify types of personalities.

CO2: analyze Individual and Group behavior.

CO3: examine Organizational Conflict and Negotiation.

CO4: Summarize types of conflicts and Summarize adoption of organizational culture

Module	Contents	Teaching Hrs.
Module I A) Theory	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
B) Practical	1. Visit any nearby organization and observe management functions perform therein and submit handwritten report. 2. Visit any organization and study the ethical issues in organizational behavior.	
Module II A)	Individual and Group Behavior: A. Foundations of Individual Behavior: 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)	15



	<p>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</p>	
B) Practical	<p>1. Classify the types of personality of sample employees in nearby organization.</p> <p>2. Visit any group and discuss with them about objectives and purpose of group formation.</p>	
Module III A)	<p>Organizational Conflict and Negotiation:</p> <p>A. Organizational Conflict: Concept, types, sources and levels of organizational conflict, Traditional and modern approach to conflict, Functional and dysfunctional organizational conflict, conflict process, resolution of conflict.</p> <p>B. Negotiation: bargaining strategies, the negotiation process, individual differences in negotiation effectiveness, third party negotiations.</p>	15
B) Practical	<p>1. Prepare a poster on organizational conflicts and their resolution.</p> <p>Visit any organization study the negotiation process</p>	
Module IV A)	<p>Organizational Culture and Work Life Balance:</p> <p>A. Organizational culture: Definition, types, functions, creating, sustaining and changing culture.</p> <p>Quality of Work life: concept, constituents of QWL, QWL in Indian context. Managing work life conflicts in organizations</p>	15
B) Practical	<p>1. Prepare a report on organizational culture adopted in nearby organization.</p> <p>2. Discuss with employees of any organization and know the quality of work life</p>	

Learning Resources:

1. Management and Organizational Behaviour – P. Subbarao



2. Organizational Behaviour – Keith Davis
3. Organizational Behaviour – Stephen Robbins
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 Edition, Pearson, Prentice Hall

Nature of Question Paper

Instructions:

4. Q. No. 1 & 2 are compulsory.
5. Attempt any three questions from Q. No. 3 to 6.
6. Figures to the right indicate full marks.

Question	Nature of Question	Marks
Que.1	Solve Case Study	16
Que.2	Write Short Answers (Any Two out of Three)	16
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Internal Exam:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks


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M.Com-I
Semester - II
Advanced Accountancy- -III (CP-1211 B)
Theory: 80Teaching Hours Credits - 4

COURSE OUTCOMES: After completion of this course student should be able to-

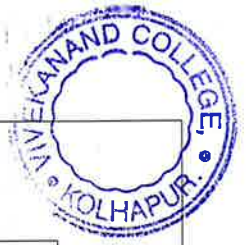
CO1: Familiar with accounting of business combinations of companies.

CO2: Perfect in accounting of different types of co-operatives.

CO3: Examine the accounting for lease.

CO4: Examine the concepts of social responsibility accounting, environment accounting and human resource accounting.

Module	Title	Teaching hours
Module I A) Theory	Accounting for Amalgamation, Absorption (AS-14) and Reconstruction of companies.	(15)
B) Practical	(1) Arrange group discussion on reasons of amalgamation and absorption; and Analyze any case study of amalgamation or absorption. (2) Arrange group discussion on reconstruction and Analyze case study of external and internal reconstruction of a company.	
Module II A) Theory	Accounting of Cooperative Societies- Consumer, Credit and Dairy units as per Maharashtra Cooperative Societies Act.	(15)
B) Practical	(1) Visit any cooperative society to see their accounting process and discuss with respective authority who look after accounting in the concern cooperative. (2) Take interview of Cooperative auditor or Chartered Accountant in respect of cooperative accounting	
Module III A) Theory	Accounting for Lease (AS-19): Introduction, Types of Lease, Accounting for Operating Lease and Finance Lease	(15)



B) Practical	(1) Arrange students' seminar, quiz or group discussion on the difference between operating lease and finance lease. (2) Arrange guest lecture of or workshop by inviting chartered accountant or cost accountant or expert in lease business.	
Module IV A) Theory	Social Responsibility Accounting, Environment Accounting (3) and Human Resource Accounting- Meaning, Objectives and Need	(15)
B) Practical	(1) Arrange seminar/group discussion/panel discussion on the concepts of Social Responsibility Accounting, Environment Accounting and Human Resource Accounting.	

Learning Resources:

- 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)

Nature of Question Paper



Instructions: 1. Q. No. 1 & 2 are compulsory.

5. Attempt any three questions from Q. No. 3 to 6.

3. Figures to the right indicate full marks

Question	Nature of Question	Marks
Que.1	G) Multiple choice questions	08
	H) Fill in the blanks	04
	True OR False	04
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Practical problem	16
Que.4	Practical problem	16
Que.5	Practical problem	16
Que.6	Practical problem	16

Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com-I
Semester - II Paper-III
Advanced Costing Paper III (Techniques of Costing III (CP-1212 B)
Theory: 80Teaching Hours Credits - 4

COURSE OUTCOMES: After studying this course, students shall be able to:

CO1: Examine the techniques of costing for decision making

CO2: Analyze the cost for decision making with the help of marginal costing

CO3: Apply the cost accounting principles in cost accounting of materials

CO4: Examine the application of cost accounting in calculation of labor cost and overheads.

Module	Title	Teaching hours
Module 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	(15)
Module 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, Labor and Overhead Variances Practical: Prepare power point presentation on different aspects of Standard Costing	(15)
Module 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.	(15)
Module IV	Uniform Costing: Meaning of Uniform Costing, Features, Advantages and Limitations of Uniform Costing, Uniform Costing and Interfirm Comparison, Prerequisites of Uniform Costing Practical: Group Discussion on various aspects of 'Uniform Costing and Interfirm Comparison'	(15)



Learning Resources:

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: Jawahar Lal, 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: Bhattachrya A K, Prentice Hall (I) Publishers

Journals:

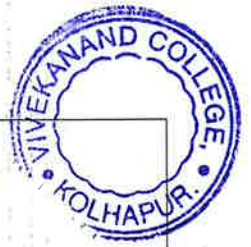
3. Management Accountant: The Institute of Cost and Management Accountants of India
4. Advances in Management Accounting: Emerald Publishing

Nature of Question Paper

Instructions: 1. Q. No. 1 & 2 are compulsory.

- a. Attempt any three questions from Q. No. 3 to 6.
3.Figures to the right indicate full marks

Question	Nature of Question	Marks
Que.1	I) Multiple choice questions	08
	J) Fill in the blanks	04
	True OR False	04
Que.2	Write Short Answers (Any Two out of Three)	16
Que.3	Practical problem	16
Que.4	Practical problem	16
Que.5	Practical problem	16
Que.6	Practical problem	16



Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com-I
Semester - II
Business administration Paper -III Functional Areas of Management :
HR and Operations (CBP-1213 B)
Theory: 80 Teaching Hours Credits - 4

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

CO1: Examine concept of HR and Operations

CO2: Apply various tools and techniques of HR and Operations management for business success.

CO3: Analyze the opinions and data collected from small samples.

CO4: Execute HR and Operations management concepts aiming with welfare of the society.

Module	Content	Teaching Hrs
1	Human Resources Management: (HRM) Meaning and Definition, Difference Between Personnel Management and Human Resource Management, Objectives of HRM, Scope and Functions of HRM, Evolution and Development of HRM , Environment of HRM: Internal and External	(15)
Practical	Visit to human resource department of nearby industrial unit and prepare a visit report on that department, prepare a mini project report .	
2	Recent Trends in Human Resource Management: A. Managing Human Resource in Virtual Organization (VO) Meaning Features and Types of VO's, Difference Between Traditional and Virtual Organization, HRM in VO's B. Human Resource Information System (HRIS) Concept and Need for HRIS, Advantages, and Uses of HRIS ,Designing of HRIS	(15)
Practical	From the internet download the articles, research articles, newspaper reports on virtual organization. Study the scenario of virtual organization focusing on human resource. Prepare a review report and submit.	



3	Operations Management (OM) Concept and Scope, Objectives of OM, Role of Operational Management in Organization, Difference and Similarities Between Goods and Services, Typical Decision Areas Within OM, Trends Encouraging Focus on Operations, Material Handling, Principles of Material Handling, Equipment Used in Material Handling	(15)
Practical	Visit a manufacturing unit nearby and study the functioning of operations management. Study the machines, tools in use, flow of job and the like prepare a report and submit.	
4	Recent Trends In Operations Management CAD (computer aided design), CAM (computer aided manufacturing), Robotics, Automation, Flexible Manufacturing System, Just In Time Manufacturing, Lean Manufacturing, Factors Affecting Technology Change.	(15)
Practical	From the website download the articles and news appeared in the news paper regarding recent trends in operations management. Prepare a review report. Mention in the report which units are applying these concepts.	

Learning Resources:

1. Philip Kotler, Marketing Management, Prentice Hall, New Delhi.
2. William Stanton, Fundamentals of Marketing.
3. Bhatia And Batra, Management of Financial Services, Deep and Deep Publication, Delhi
4. Vanhorne, Fundamentals of Financial Management, Prentice Hall, India, Delhi
5. I. M. Pandey, Financial Management, Vikas Publications House, New Delhi.
6. Chandra Prasanna, Financial Management, Tata McGraw Hill, Delhi

Question	Nature of Questions	Marks
	A) Multiple choice questions	08
	B) Fill in the blanks	04
	True OR False	04
Que.1	Write Short Answers (Any Two out of Three)	16
Que.2	Long question	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Write short notes (any four out of six)	
Que.6		

Internal:



Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com-I
Semester - II Paper-IV
Advanced Accountancy-IV (Research Methodology) (CBP-1214 B)
Theory: 80Teaching Hours Credits - 4

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

CO1: Familiarize with basics of research.

CO2: Prepare instrument for data collection i.e. questionnaire and interview schedule.

CO3: Analyze and interpret the data.

CO4: Test the hypothesis and prepare sample design.

Module	Title	Teaching Hrs
Module I	Basics of Research:	
A) Theory	Meaning, Definition 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)
B) Practical	(a) Identification of research problem. Classification of research problem according to types. (c) Formulation of research questions and objectives.	
Module II	Research Design, Hypothesis and Sample Design:-	
A) Theory	Research Design: 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 Design- sampling techniques: random and non- random sampling methods.	(15)
B) Practical	(a) Preparation of Research Design. (b) Formulation of Hypothesis. Selection of appropriate sampling design.	
Module III	Data Collection and Presentation:-	
A) Theory	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	(15)



	<p>questionnaire. Sources of secondary data</p> <p>Classification, tabulation and graphical presentation of data</p>	
B) Practical	<p>(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.)</p> <p>Classification of data and tabulation.</p>	
Module IV A) Theory	<p>Analysis and Interpretation of Data, Hypothesis Testing and Report Writing:- Analysis and Interpretation of Data: by using various descriptive statistical 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. Report Writing: Layout of research project, steps involved in report writing, requisites of good research report.</p>	(15)
B) Practical	<p>(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test.</p> <p>Report writing according to objectives and hypothesis. (Use any suitable software for the purpose of (a) and (b))</p>	

Learning Resources:

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



Question	Nature of Questions	Marks
	A) Multiple choice questions	08
	B) Fill in the blanks	04
	True OR False	04
Que.1	Write Short Answers (Any Two out of Three)	16
Que.2	Long question	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Write short notes (any four out of six)	
Que.6		

Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com-I
Semester – II Paper-IV
Advanced Costing -IV (Research Methodology) (CBP-1215 B)
Theory: 80Teaching Hours Credits – 4

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

CO1: Familiarize with basics of research.

CO2: Prepare instrument for data collection i.e. questionnaire and interview schedule.

CO3: Analyze and interpret the data.

CO4: Test the hypothesis and prepare sample design

Module	Title	Teaching Hrs
Module I	Basics of Research:	
A) Theory	Meaning, Definition 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)
B) Practical	(b) Identification of research problem. Classification of research problem according to types. (c)Formulation of research questions and objectives.	
Module II	Research Design, Hypothesis and Sample Design:-	
A) Theory	Research Design: 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 Design- sampling techniques: random and non- random sampling methods.	(15)
B) Practical	(c) Preparation of Research Design. (d) Formulation of Hypothesis. Selection of appropriate sampling design.	
Module III	Data Collection and Presentation:-	
A) Theory	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	(15)



	questionnaire. Sources of secondary data Classification, tabulation and graphical presentation of data	
B) Practical	(d) Preparation of questionnaire (e) Preparation of interview schedule/observation schedule (f) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) Classification of data and tabulation.	
Module IV A) Theory	Analysis and Interpretation of Data, Hypothesis Testing and Report Writing:- Analysis and Interpretation of Data: by using various descriptive statistical 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. Report Writing: Layout of research project, steps involved in report writing, requisites of good research report.	(15)
B) Practical	(c) Analysis and interpretation of classified data by using statistical tools. (d) Testing of hypothesis by using appropriate test. Report writing according to objectives and hypothesis. (Use any suitable software for the purpose of (a) and (b))	

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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



Question	Nature of Questions	Marks
	C) Multiple choice questions	08
	D) Fill in the blanks	04
	True OR False	04
Que.1	Write Short Answers (Any Two out of Three)	16
Que.2	Long question	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Write short notes (any four out of six)	
Que.6		

Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks



M.Com. -I
Semester - II
Business Administration -IV (Research Methodology) (CBP-1216 B)
Theory: 80Teaching Hours Credits - 4

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

CO1: Familiarize with basics of research.

CO2: prepare instrument for data collection i.e. questionnaire and interview schedule.

CO3: analyze and interpret the data.

CO4: test the hypothesis and prepare sample design

Module	Title	Teaching Hrs
Module I	Basics of Research:	
A) Theory	Meaning, Definition 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)
B) Practical	(c) Identification of research problem. Classification of research problem according to types. (c)Formulation of research questions and objectives.	
Module II	Research Design, Hypothesis and Sample Design:-	
A) Theory	Research Design: 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 Design- sampling techniques: random and non- random sampling methods.	(15)
B) Practical	(e) Preparation of Research Design. (f) Formulation of Hypothesis. Selection of appropriate sampling design.	
Module III	Data Collection and Presentation:-	
A) Theory	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.	(15)



	Sources of secondary data Classification, tabulation and graphical presentation of data	
B) Practical	(g) Preparation of questionnaire (h) Preparation of interview schedule/observation schedule (i) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) Classification of data and tabulation.	
Module IV A) Theory	Analysis and Interpretation of Data, Hypothesis Testing and Report Writing:- Analysis and Interpretation of Data: by using various descriptive statistical 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. Report Writing: Layout of research project, steps involved in report writing, requisites of good research report.	(15)
B) Practical	(e) Analysis and interpretation of classified data by using statistical tools. (f) Testing of hypothesis by using appropriate test. Report writing according to objectives and hypothesis. (Use any suitable software for the purpose of (a) and (b))	

Learning Resources:

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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



Question	Nature of Questions	Marks
	E) Multiple choice questions	08
	F) Fill in the blanks	04
	True OR False	04
Que.1	Write Short Answers (Any Two out of Three)	16
Que.2	Long question	16
Que.3	Long question	16
Que.4	Long question	16
Que.5	Write short notes (any four out of six)	
Que.6		

Internal:

Sr. No	Nature	Marks
1.	Home assignment	10 Marks
2.	Seminar by using PPT	10 Marks
Total Marks for Internal =		20 Marks


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)