

**M.Com. External
Annual Pattern**

**The Scheme of Papers: The Following will be the scheme of papers –
M.Com. Part II**

Paper Code	Sections	Subject
201	Section A	Business Finance
	Section B	Capital Market and Financial Services
202	Section A	Research Methodology for Business
	Section B	A. Industrial Economic Environment Or B. Operations Research
203	Section A	<p style="text-align: center;"><i>Special Paper V</i></p> <p>A. Advanced Accounting and Taxation Special Paper V Title -: Advanced Auditing</p> <p>B. Advanced Cost Accounting and Cost Systems Special Paper V Title -: Cost Audit</p> <p>C. Business Practices and Environment Special Paper V Title -: Entrepreneurial Behavior</p> <p>D. Business Administration Special Paper V Title -: Human Resource Management</p> <p>E. Commercial Laws and Practices Special Paper V Title -: Laws Relating to International Business</p> <p>F. Co-operation and Rural Development Special Paper V Title -: Co-operative Credit System</p> <p>G. Advanced Banking and Finance Special Paper V Title -: Foreign Exchange</p> <p>H. Advanced Marketing Special Paper V Title -: International Marketing</p>
	Section B	<p style="text-align: center;"><i>Special Paper VII</i></p> <p>A. Advanced Accounting and Taxation Special Paper VII Title -: Recent Advances in Accounting, Taxation and Auditing</p> <p>B. Advanced Cost Accounting and Cost Systems Special Paper VII Title -: Recent Advances in Cost Auditing and Cost System</p> <p>C. Business Practices and Environment Special Paper VII Title -: Recent Advances in Business Practices and Environment</p> <p>D. Business Administration Special Paper VII Title -: Recent Advances in Business Administration</p> <p>E. Commercial Laws and Practices Special Paper VII Title -: Recent Advances in Commercial Laws and Practices</p> <p>F. Co-operation and Rural Development Special Paper VII Title -: Recent Trade in Co-operative and Rural Development</p> <p>G. Advanced Banking and Finance Special Paper VII Title -: Recent Advances in Banking and Finance In India.</p>

		<p>H. Advanced Marketing Special Paper VII Title -: Recent Advances in Marketing</p>
204	Section A	<p style="text-align: center;"><i>Special Paper VI</i></p> <p>A. Advanced Accounting and Taxation Special Paper VI Title -: Specialized Areas in Auditing</p> <p>B. Advanced Cost Accounting and Cost Systems Special Paper VI Title -: Management Audit</p> <p>C. Business Practices and Environment Special Paper VI Title -: Entrepreneurship Development Pattern</p> <p>D. Business Administration Special Paper VI Title -: Organizational Behavior</p> <p>E. Commercial Laws and Practices Special Paper VI Title -: World Trade Organization – Norms & Practices</p> <p>F. Co-operation and Rural Development Special Paper VI Title -: Co-operative and Rural Banking System</p> <p>G. Advanced Banking and Finance Special Paper VI Title -: International Finance</p> <p>H. Advanced Marketing Special Paper VI Title -: Marketing Research</p>
	Section B	<p style="text-align: center;"><i>Special Paper VIII</i></p> <p>A. Advanced Accounting and Taxation Special Paper VIII Title -: Project Work/ Case Studies</p> <p>B. Advanced Cost Accounting and Cost Systems Special Paper VIII Title -: Project Work/Case Studies</p> <p>C. Business Practices and Environment Special Paper VIII Title -: Project Work/Case Studies</p> <p>D. Business Administration Special Paper VIII Title -: Project Work/Case Studies</p> <p>E. Commercial Laws and Practices Special Paper VIII Title -: Project Work/Case Studies</p> <p>F. Co-operation and Rural Development Special Paper VIII Title -: Project Work / Case Studies</p> <p>G. Advanced Banking and Finance Special Paper VIII Title -: Project Work/Case Studies</p> <p>H. Advanced Marketing Special Paper VIII Title -: Project Work/Case Studies</p>

M.Com. Part II
Compulsory Paper
Subject Name -: Business Finance.
Course Code -: 201, Section A.

Objective: To enable students to acquire sound knowledge of concepts, nature and structure of business finance.

Unit No.	Topic	Periods
1	A. Business Finance: Meaning, objective, scope and importance B. Time value of Money Need, Importance, Future value, Present value through discounted cash flow technique	10
2	Strategic financial planning: Meaning - objective, assumptions, steps in financial planning - estimating financial requirements - limitations of financial planning - capitalization – over capitalization - under capitalization, estimating financial needs and sources of finance.	12
3	Corporate securities and sources of long term finance: A. Ownership securities - equity shares: characteristics, advantage and disadvantages, preference shares: characteristics, advantage and disadvantages, Companies Act (Amendment) 2013 B. Creditor's securities- debentures: characteristics- classification- procedure of issuing debentures and Bonds. C. The dividend decision: Background of dividend policy, measures of dividend policy, dividend yield and dividend payout.	14
4	Short term finance and working capital Characteristics of short term finance – short term needs sources of short term financing – trade creditors, bank credit, bank financing of account receivables, working capital - advantages and disadvantages of short term financing.	12
	Total	48

Recommended Books

1. P.V.Kulkarni: Business finance, Himalaya Publishing House
2. S.C.Kuchal: Corporate Finance, Chaitanya Publishing House, Allahabad
3. Prasana Chandra: Financial Management: Theory and Practice
4. William L. Maggiuson, Scott B. Smart, Lawrence J. Gitman : Principles of corporate finance, Cengage Learning Private Limited, Dehli
5. Aswath Damodaram: Corporate Finance: Theory and Practice, Wiley International

M.Com. Part II
Compulsory Paper
Subject Name -: Capital Market and Financial Services.
Course Code -: 201, Section B.

Objective:

To enable students to acquire sound knowledge, concept and structure of capital market and financial services.

Unit No.	Topic	Periods
1	Capital market: Meaning, Functions, Structure, Characteristics, Participants of capital market - Capital market instruments, Equity share, Preferences shares, Debenture, Bonds - Innovative debt instruments - Forward contracts, Futures contract - Options contract, trends in capital market.	10
2	Stock Market Stock exchange: organization-membership-governing body - Bombay stock exchange, National Stock Exchange and Over the Counter Exchange of India (OTECEI) 1. Primary market - Functions of primary market - issue mechanism, participants 2. Secondary market : Objectives, functions of secondary markets, stock broking, e-broking, depository system-functions and benefits stock market trading-derivatives trading	10
3	Financial Services Merchant banking-meaning-functions and services rendered Mutual funds: Meaning, functions-Types-Open and closed ended funds-income funds balanced fund, growth fund-index fund Portfolio management-meaning and services Credit rating-meaning and need, various credit rating agencies. Foreign Direct Investment	16
4	Securities and Exchange Board of India (SEBI) Background, Establishment, functions, powers, achievements and Regulatory aspects, recent changes & emerging trends.	12
Total		48

Recommended Books :

1. M.Y. Khan: Indian financial system-Tata Macgraw Hill Publishing Co. Ltd.
2. Frank J.Fabozzi & Franco Modigliani : Capital markets institutions and instruments - Prentice Hall of India, New Delhi
3. Fredric Mishkin and Stanley Eakins, Financial Markets and Institutions, Pearson Prentice Hall, Boston san Francisco, New York.

M.Com. Part II
Compulsory Paper
Subject Name -: Research Methodology for Business.
Course Code -: 202, Section A.
(Board of Studies in Business Practice)

Objectives:

1. To acquaint the students with the areas of Business Research Activities.
2. To enhance capabilities of students to conduct the research in the field of business and social sciences.
3. To enable students, in developing the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques.

Unit No.	Topics	Periods
1	Introduction to Business Research: Introduction. Definition, Objectives, Significance & Types of Research, Criteria of research, Features of a Good Research , Steps in Research Process, Research Methods versus Methodology	12
2	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design& Sampling: Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem. Hypotheses: Meaning, Definition & Types of Hypothesis, Formulation of the Hypotheses, Methods of testing Hypothesis Research Design: Meaning, Nature & Classification of Research Design, Need for Research Design, Phases/Steps in Research Design Sampling: Meaning & definition of Sampling, Key terms in Sampling, Types of Sampling, Probability & Non-probability	12
3	Data Collection, Measurement & Scaling, Processing of Data: Sources of Data Collection: Primary Data: Methods of Data Collection, Merits & Demerits Secondary Data: Internal & External Sources of Data Collection Measurement& Scaling: Meaning & Types of Measurement Scale, Classification of Scales Processing of Data: Editing, Coding, Classification & Tabulation. Analysis & Interpretation of Data: Types of Analysis-Univariate, Bivariate and Multivariate Analysis of Data	12
4	Research Report and Mode of Citation & Bibliography: Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report Mode of Citation & Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes, Citing for the first time, Subsequent Citings, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries	12
Total		48

Books Recommended:

1. Alan Bryman & Emma Bell (2008), *Business Research Methods*, Oxford University Press, New York.
2. Anil Kumar Gupta (2011), *Research Methodology-Methods & Techniques*, Vayu Education of India, New Delhi.
3. Anwarul Yaqin (2011), *Legal Research and Writing Methods*, LexisNexis Butterworths Wadhwa, Nagpur.
4. C. R. Kothari (2008), *Research Methodology-Methods & Techniques*, New Age International Publishers, New Delhi.
5. Deepak Chawla & Neena Sondhi (2011), *Research Methodology-Concepts and Cases*, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Dipak Kumar Bhattacharyya (2013), *Research Methodology*, Excel Books, New Delhi.
7. Donald R. Cooper & Pamela S. Schindler (1999), *Business Research Methods*, Tata McGraw-Hill Edition, New Delhi.
8. P. L. Bhandarkar, T. S. Wilkison & D. K. Laldas (1993), *Methodology & Techniques of Social Research*, Himalaya Publishing House, Mumbai.
9. Pradeep Aaglave (2000). *Sanshodhan Padhatishastra Va Tantre*, Vidhya Prakashan, Nagpur.
10. Ram Ahuja (2003), *Research Methods*, Rawat Publications, Jaipur.
11. Russell K.. Schutt (2006), *Investigating the Social World-The Process and Practice of Research*, Sage Publication, New Delhi.

M.Com. Part II
Compulsory Paper
Subject Name :- Industrial Economic Environment.
Course Code :- 202 - A, Section B.

Objectives:

1. To study the basic concepts of Industrial Finance.
2. To study the effects of New Economic Policy.
3. To study the impact of Labor reforms on Industries.

Chapter No.	Particulars	Total Lectures (48)
1.	Industrial Finance 1.1 Meaning, Concept and Functions of Industrial Finance. 1.2 Internal Sources of Industrial Finance. 1.3 External Sources of Industrial Finance – Foreign Direct Investment (FDI), Foreign Institutional Investment (FII), Non Residential Indians (NRI) as a Source of Industrial Finance	8
2.	Industrial Growth and Policy in India 2.1 Industrial Growth in India Since 1991. 2.2 New Industrial Policy 1991. 2.3 Export and Import Policy Since 1990-91. 2.4 Multi National Corporations – Performance and Problems 2.5 Special Economic Zones (SEZ) – Progress and Problems	8
3.	Effects of New Economic Policy (1991). 3.1 Liberalization – Concept & its Effects on Indian Industry. 3.2 Privatization - Concept & its Effects on Indian Industry. 3.3 Globalization - Concept & its Effects on Indian Industry.	8
4.	Industrialization and Environmental Issues. 4.1 Industrial Development & Environmental Problems. 4.2 Major Environmental Issues in the Process of Industrialization- Social Cost & Benefits (pollution, Health issues, work management etc) 4.3 Environmental Policy and Regulations.	8
5.	Information Technology (IT) Industries. 5.1 Meaning and dimensions. 5.2 Major issues in Information Technology. 5.3 Growth & Present position of IT Industries in India. 5.4 Future Prospects of IT Industry.	8
6.	Industrial Relations and Labour Reforms. 6.1 Meaning and Causes of industrial Disputes.	

	6.2 Machinery for Settlement of Industrial Disputes. 6.3 Labour Policy Reforms and Its Impact on Industries.	8
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Recommended Books

1. S. C. Kuchal – Industrial Economy of India.
2. D. R. Gadgil – Industrial Evolution in India, Oxford.1948
3. K. V. Sivayya and V.B.M. Das – Indian Industrial Economy, Chand and Co. Ltd. New Delhi 1999
4. S. C. Kuchal – Major Industries in India, Chaitanya Publishing House, Allahabad.
5. Francis Cherunilam – Industrial Economics – Indian Perspective, Himalaya Publishing House, Mumbai.1999
6. Wadilal Dagli – A profile of Indian Industry, Vora and Co. Mumbai.
7. Dutt and Sunderam – Indian Economy, S. Chand and Co. 2008

Suggested format of Continuous assessment along with allocation of Periods

Sr. No.	Assessment Chart	Periods Alloted
1.	Tests	3
2.	Quizzes	3
3.	Presentation Seminars	3
4.	Assignments	3

M.Com. Part II
Compulsory Paper
Subject Name :- Operations Research.
Course Code :- 202 - B, Section B.

Objectives :

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

Unit no.	Topic	Periods
1.	Game Theory 2.1 Introduction 2.2 Characteristics of game theory 2.2 Two person zero sum game, Pay off and pay off matrix, saddle point, pure strategy, mixed strategy, value of game 2.3 Dominance Principle. 2.4 Algebraic system of solving 2X2 Game 2.5 Numerical problems	8
2.	Linear Programming Problem (L. P. P.) 3.1 Introduction, Advantages and Applications of L.P.P. 3.2 Basic Definitions and Terminology, Formulation, Canonical and Standard forms, Slack, Surplus and Artificial variables 3.3 Solution by graphical method (for problems with two variables only), 3.3 Solution by simplex method (canonical form and two iterations only) 3.4 degenerate, alternate , unbounded and Infeasible solutions 3.5 Formation of dual of a L. P. P. 3.6 Numerical problems	14
3.	Transportation Problem (T. P.) and Assignment Problem 3.1 Definition, T.P. as L.P.P., balanced and unbalanced T. P. 2.2 Methods of finding Initial Basic Feasible Solution (I. B. F. S.) a. North – West corner method b. Matrix Minima Method c. Vogel’s approximation method	14

	<p>3.3 Optimal solution by U-V method</p> <p>3.4 Maximization and degeneracy in T. P.</p> <p>3.5 Definition, balanced and unbalanced A.P.</p> <p>3.6 Hungarian method</p> <p>3.7 Variations of A.P (maximization and restrictions)</p> <p>3.5 Numerical Problems</p>	
4.	<p>Project Management and Sequencing</p> <p>4.1 Activity, Event, Loop, Network (definition and drawing)</p> <p>4.2 Critical Path Method (CPM): critical activity, critical path, float (free, independent, total), forward pass and backward pass calculations</p> <p>4.3 Programme Evolution and Review Technique (PERT) : optimistic, pessimistic, most likely time estimates, expected time estimate and its variance</p> <p>4.4 Numerical Problems</p> <p>4.5 Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems.</p>	12

Recommended Books:

1. Operations Research : Hamdy Taha
2. Operations Research: V.K. Kapoor
3. Operations Research : Kanti Swarup, Gupta Manmohan
4. Operations Research : Varade , Joshi: Diamond publications

M.Com. Part II
Advanced Accounting and Taxation Special Paper V.
Subject Title -: Advanced Auditing .
Course Code -: 203-A, Section A.

Level of Knowledge - Expert Knowledge

Objective: To impart knowledge and develop understanding of methods of auditing and their application.

UNIT	TOPIC	No. of Lectures in hours
I	Introduction: Auditing concepts. Basic principles governing an audit - Relationship of auditing with other disciplines - Audit Programme - Vouching - Verification and Valuation.	08
II	Standards on Auditing: Overview of Standard setting process - Role of Auditing and Assurance Standard and Auditing and Assurance Standard Board in India. Brief study of Standards on Auditing issued by the ICAI.	08
III	Internal Control: Significance of Internal control. Evaluation of internal control procedures - Techniques including questionnaire- flowchart - Review of internal control.	08
IV	Audit of Limited Companies: Preliminaries to the audit of limited company - Audit of share capital transactions - Debentures and other transactions - Audit report with special reference to CARO 2003 - Profit and divisible profit - Dividends - Investigation.	08
V	Audit Committee and Corporate Governance: Corporate Governance: Introduction-Verification of Compliance of Corporate Governance. Audit Committee: Constitution - Powers of Audit Committee - CEO/CFO Certification to Board - Report on Corporate Governance.	08
VI	Audit under Computerized Information System (CIS) Environment: Special aspects of CIS Audit Environment - Need for review of internal control - Use of Computers for Audit purposes - Audit tools - Test packs - Computerized audit programme.	08
TOTAL -		48

List of Books Recommended for Study:-

1. Spicer and Peglar : Practical Auditing.
2. Kamal Gupta : Contemporary Auditing.
3. R.C. Saxena : Auditing.
4. Basu : Auditing.
5. Jagadish Prasad : Auditing : Principles.

List of Learning Activities and allocation of periods:-

Sr. No.	Activities	Learning Hours
1	Quizzes/ Seminars/Presentations	04
2	Assignments/ Tutorials	04
3	Class Room Tests	04
	Total	12

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M.Com. Part II
Advanced Cost Accounting and Cost Systems Special Paper V.
Subject Title -: Cost Audit.
Course Code -: 203-B, Section A.

Objective -: To provide adequate knowledge on Cost Audit Practices.
Level of Knowledge – Advanced.

2014-15

Unit No.	TOPIC	Periods
Topic I	Introduction Meaning, Definitions, Objectives & Scope of Cost Audit, Advantages of Cost Audit the concepts of Efficiency Audit, Proprietary Audit, Social Audit, System Audit.	08
2.	Cost Auditor Qualifications, Disqualifications, Appointment, Remuneration & Removal of Cost Auditor, Status, Relationship with financial Auditor – Rights, Duties, Responsibilities & Liabilities of Cost Auditor under Company Act 2013. Cost & Works Accountants Act. 1959, & other Statutes as amended from time to time.	08
3.	Cost Audit – Planning & Execution Familiarization with the Industry, The production process, system & procedure, List of Records Preparation of the Cost Audit Programme, Verification of Cost Records, Evaluation of Internal Control System, Audit Notes & Working Papers, Cost Audit in Electronic Data Processing Environment.	10
4.	Cost Audit Report Detail contents of the Report, Distinction between ‘Notes’ & Qualification to the Report, Cost Auditor’s observation & conclusions. Study of Cost Records and cost Audit Rules u/s 148 of the Company Act 2013.	12
5.	Numerical Problems on Cost Audit Calculation of prices to be quoted, Valuation of Closing Stock of Raw material, W.I.P., Finished Goods, Scrap, Power Cost, Calculation of different ratios, suggestions for improvements, Element wise Contribution to the Variation of profits, Costing & financial profit & Loss Accounting, Reconciliation between cost profit and financial profit.	10
Total		48

Note – 1. All the amendments made to the respective Laws before one year Of the examination should be considered.

2. 80% marks for Theory and 20% marks for Practical Problems.

Area of the Practical Problems – Numerical Problems on Cost Audit.

References

1. Cost Audit and Management Audit-By D.Datta Chowdhary publication central Publication Kolkatta.
2. I.C.W.A. of India's publications
 - (A) Industry wise Cost Accounting Record Rules and Cost Audit Report Rules.
 - (B) Guidelines on Cost Audit.
 - (C) Cost Audit Reports Rules.
 - (D) Cost Audit Social Objectives.
3. Cost Audit and Management Audit – By V.K. Saxena and C.D. Vashist, Sultan Chand and Sons Delhi.
4. Cost Audit & Management Audit – By N.P. Agarwal.
5. The Management Audit- By P. William, Leonar.
6. Efficiency Audit- Mohanlal Jain, Printwel Jaipur.
7. Efficiency Audit- By Laxmi Narayan – Lon gman.
8. Institute of Cost and Works Accountants of India- Cost Audit Social Objectives.
9. Laws on Cost Audit- By N. Banerjee, International Law Book Centre, Kolkatta .
10. Cost and Management Audit-By Rajnath, published by Tata MC Graw Hill.

Journal – “Management Accountant”- ICWAI, Publication.

Web Site - www.myicwai.org/

M.Com. Part II
Business Practices and Environment Special Paper V.
Subject Title :- Entrepreneurial Behavior.
Course Code :- 203-C, Section A.

Objective :-

1. To develop understanding of entrepreneurial environment amongst the students.
2. To motivate students to inculcate in the modern values of entrepreneurship.

Unit No.	Topic	Periods
1	Entrepreneurship & Entrepreneurship training Meaning & features – Personal qualities – Studies of personal & social traits – Assessing potential entrepreneurship – tools & techniques used Behavioral tests. Entrepreneurship training Objectives & importance – Training models – Training Components – Information input & training methodologies	12
2	Development of achievement motivation Sources of development of achievement - Skills required for effective Entrepreneurship Development - entrepreneurship problems - beliefs & attitude - limitations	12
3	Promoting Entrepreneurship role - task & challenges - Need & importance of trainer - Motivator skills & qualifications required - Training the trainer - development input for trainer motivator - post training support.	12
4	Business opportunity identification - guidance - Importance & relevance of business opportunity - process of identifying & assessing business opportunity - Selection of business opportunity - new trends in the service sector - scope for entrepreneurship in the service sector - market survey tools & techniques	12

Recommended Books :

1. S.S. Nadkarni-Developing new Entrepreneurs, EDII Ahmadabad.
2. N.P. Singh - Entrepreneurs v/s Entrepreneurship Asian society for ED.
3. Desai Vasant –Dynamics of Entrepreneurial development & management, HPH
4. Khairka S.S. Entrepreneurial Development, S.Chand & Co, New Delhi.
5. Moharana Drant Desai- Entrepreneurship Development, RBSA Publishers, Jaipur.
6. Paul Jose,Kumar N.Paul T.M. Entrepreneurship Development, HPH, New Delhi.
7. Saini J.S. Rathore B.S. Entrepreneurship Theory & Practice

M.Com. Part II
Business Administration Special Paper V.
Subject Title -: Human Resource Management.
Course Code -: 203-D, Section A.

Objectives:

1. To acquaint the students with in-depth knowledge of HRM.
2. To inculcate among students various practices followed by HR managers.
3. To create understanding about recent trends in HRM

UNIT NO	CHAPTER	PERIODS
UNIT-I	HUMAN RESOURCE MANAGEMENT Introduction – Meaning & Definition .Concept, Approaches, Functions, Challenges of HRM in Indian Context & in changing business scenario. H R Environment – Technology and Structure, Network Organisations, Virtual Organizations, Workforce Diversity, Demographic Changes, Entry of female employees in the workforce, Dual Career Employees, Employee leasing, Contract Labour, Global Competition, Global sourcing of Labour, WTO and Labour Standards.	12
UNIT-II	MANPOWER PLANNING & DEVELOPMENT Objectives, Estimating Manpower Requirement, Recruitment & Selection Sources of Recruitment and Process of Selection & Assessment Devices Retention of Manpower, Succession Planning. Training Process and Methodology, Need and Objectives, Training Procedure, Methods of Training and Aids, Evaluation of Training Programmes.	12
UNIT-III	Performance Appraisal and Merit Rating. Definition, Methods of Performance Appraisal, Result Based Performance Appraisal, Errors, Ethics in Performance Appraisal, 360 Degree Feedback. Merit Rating – Promotions, Transfers, Job Description, Job Evaluation, Job Enlargement, Job Enrichment, Job Rotation.	12
UNIT-IV	Retirement/Separation/Retrenchment Strategies& New Concepts in HRM Kinds of Retirement, VRS and Separation Schemes, Early Retirement Plans, Resignation, Discharge, Dismissal, Suspension, Lay off. New Concepts of Customer Service Level and Agreement, SQDCS, HR Audit, Benchmarking, Downsizing, HR Outsourcing, Assessment Centres. Building Human capital & Employee Satisfaction Survey	12
	TOTAL	48

Recommended Books :

1. Human Resource Management -Garry Dessler
2. Human Resource Management -R S Dwiwedi
3. Human Resource Management -V P Michael
4. Human Resource Management -Mirza and Saiyadin
5. Managing Human Resource -Arun Monappa
6. Strategic Human Resource Management – Charles R Green
7. Strategic Human Resource Management - Kandula
8. Strategic Human Resource Management -Jeffery B Mello
9. Personnel & Human Resource Management -Robert Mat & Jhon Jackson
10. Dynamics of Personnel Administration –Dr.Rudrabasavraj
11. Personnel & Human Resource Management –A.M Saxena
12. Manushyabal Vyavasthapan Va Audyogik Sambandha -Dr Madhavi Mitra
13. Employee First & Customer Second :Vinit Nayer

M.Com. Part II
Commercial Laws and Practices Special Paper V.
Subject Title - : Laws Relating to International Business.
Course Code - : 203-E, Section A.

Objectives:

1. To acquaint the students with basic principles of International Trade, Theories of International Trade and Dispute resolution mechanism.
2. To study the impact of international business environment on foreign market operations and India's response to these developments.

Unit No.	Topic	Periods
1)	<p>International Law: Meaning, Scope, Objectives, Nature and Development of International Law, Sources and Evidences of International Law, Codification of International Law, India and International Law, Distinction between Public International Law and Private International Law International Business: Meaning, Objectives and Nature, - Trans-National Corporations: Their rights, duties and Responsibilities under International Law - Charter on Economic Rights and Duties of States (ERDS)</p>	12
2)	<p>International Trade: Origin and nature of International Trade, International Trade Theories: Adam Smiths' Theory of Absolute Difference in Cost, David Ricardo's Comparative Cost Theory, Heckscher Ohlin's Theory of International Trade, Advantages and Disadvantages or Problems of International Trade, Free Trade (<i>Laissez – faire</i> policy), Protectionism, Tariff barriers, Impact of tariff, Non-Tariff barriers (NTB), Balance of Payments in International Trade (Provisions of the GATT, 1994), Role of National and International Law in International Trade, Role of the United Nations in International Trade Law through the United Nations Commission for International Trade Law (UNCITRACL):</p> <ol style="list-style-type: none"> (i) International Sale of Goods and related transactions (ii) International Transport of Goods (iii) Construction Contracts (iv) International Payments (v) Brussels convention, 1968 	14
3)	<p>International Business Law: Environmental issues and India's Foreign Trade -</p> <ol style="list-style-type: none"> (i) Environment Protection- Norms of International Environment Law – United Nations Conference – Stockholm, Nairobi Conference 1980 - Kyoto Protocol - Carbon Credit - Clean Development Mechanism - India's Response: Environment Impact Assessment Under Indian Environment Protection Act. (ii) India's Foreign Trade Policy: Objectives, Strategies and its Legal Dimensions, Provisions regarding Imports-Exports 	12

4)	International Commercial Dispute Resolution Mechanism: <ul style="list-style-type: none"> • International Commercial Arbitration & Conciliation under UNCITRAL- Model Law • International Court of Justice and its Jurisdiction • Enforcement of Foreign Awards in India. 	10
	Total	48

Recommended Books:

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

M.Com. Part II
Co-operation and Rural Development Special Paper V.
Subject Title :- Co-operative Credit System.
Course Code :- 203-F, Section A.

Objective :-

1. To acquaint students with the concept of Co-operative credit system
2. To study the organizational set-up of co-operatives system
3. Creating awareness about the problems of rural credit

Course Content :

Unit No.	Topics	Periods
1	Introduction 1.1 Definition of Credit 1.2 Importance of Agricultural Credit 1.3 Features of Credit 1.4 Types of Credit 1.4.1 Short Term Credit 1.4.2 Medium Term Credit 1.4.3 Long Term Credit 1.5 Need of Institutional Credit for Agricultural Limitations of Credit System	10
2	Structure of Credit Co-operatives 2.1 Federal Credit Co-operatives 2.2 Need for the Integration of Short Term, Medium Term and Long Term Credit	04
3	Agricultural Credit Co-operatives 3.1 Agricultural Credit Co-operatives- PACS 3.2 District Central Co-operative Bank-DCC Banks 3.3 State Co-operative Banks	04
4	Non Agricultural Credit Co-operatives 4.1 Urban Co-operative Societies 4.2 Salary Earners Co-operative Credit Societies 4.3 Other Non Agricultural Credit Societies	10
5	Regional Rural Banks 5.1 Need and Objectives 5.2 Formations. 5.3 Functions 5.4 Sources of finance 5.5 Performance 5.6 Problems and prospects	12
Total Periods		48

Recommended Books

Books :

1. G.S. Kamat. - New Dimensions of Co-operative Management
2. K.K. Taimani. - Co-operative Organization and Management.
3. G.S. Kamat. - Cases in Co-operative management.
4. S.L.Goyal Principle, Problems and Prospects of co-operative administration, Sterling publishing pvt. Ltd, Jalandhar.
5. Samiuddin & Rahman – Co-operative sector in India, S.Chand & Co.
6. Kamat G.S. – New Dimension of Co-operative management, Himalaya Publishing.
7. Krihanaswami O.R. – Co-operative Audit, National council for Co-operative training, New Delhi.
8. Khandelwal M.C. - Co-operative Audit, Patiyala Pustak Bhandar, Jaipur.
9. Samiuddin – Scope & Problems of Co-operative in India, Aligarh.
10. Samiuddin – C o-operative farming & its impact on Rural Industrialization, Aligarh
11. Dutt and Somsundaram- Indian Economy

Journals :

1. Journal of Rural Development, Hyderabad (Rajendranagar)
2. Journal of co-operative perspective, Pune
3. The Indian Journal of commerce, New Delhi
4. Journal of Sahakari Maharashtra, Pune
5. Journal of Southern Economics

M.Com. Part II
Advances Banking and Finance Special Paper V.
Subject Title -: Foreign Exchange.
Course Code -: 203-G, Section A.

Objective -:

1. To provide an understanding of various aspects of foreign exchange market.
2. To acquaint the students with financing of foreign trade.
3. To provide an understanding of exchange rate mechanism and factors affecting exchange rates.
4. To make students aware of development in foreign exchange market.

Unit No.	Topic	Periods
1	Foreign Exchange Market: <ul style="list-style-type: none"> • Meaning of foreign exchange • Features of foreign exchange market. • Participants of foreign exchange market. • Spot market: features • Forward market: features • Forward market Hedging • Swap rates • Currency futures • Currency Options • Risk in Foreign Exchange Market 	12
2	Foreign Exchange Market in India: <ul style="list-style-type: none"> • Structure and Growth of Indian foreign Exchange Market • Foreign Exchange Management Act, 2000: Origin & Scope • Authorized money changers and Authorized Dealers in Foreign Exchange. • Dealing Rooms – Concept & Importance • Types of Accounts: of Non-Resident Indians • Meaning of Non-Resident • Non-Resident (External) Account (NRE) • Non-Resident (Ordinary) Account (NRO) • Foreign currency (Non-Resident) Account (FC NR) • Resident Foreign Currency Account (RFC) • Non-Resident Non-Repatriable Account (NRNR) • Role of Reserve Bank of India in Foreign Exchange Market. • Factors Influencing foreign exchange rate 	16
3	Financing of Foreign Trade: Objectives of Foreign Trade Documentation. Documents: <ul style="list-style-type: none"> • Letter to Credit (L/C) • Parties to L/C; operation of L/C • Types of L/C: Revocable & Irrevocable 	10

	<ul style="list-style-type: none"> • Transferable, Back to back credits • Revolving L/C • Anticipatory L/C • Draft, Types of draft. • Mate's Receipt. Bill of lading, Invoice. Insurance policy, • Certificate of origin, consular's invoice, bill of exchange 	
4	<p>Methods of Financing Foreign Trade:</p> <p>Bank Credit –</p> <ul style="list-style-type: none"> • Pre-shipment credit • Post-shipment credit • Medium-term credit • Credit under duty draw back scheme <p>Export-Import Bank of India (EXIM Bank): Objectives, Functions, Performance and Role, Export Credit Guarantee Corporation (ECGC)</p>	10
	Total	48

Recommended Books:

1. International Financial Management - V. Sharan
2. Financial Institution and Markets-a Global Perspective-Hazel J. Johnson
3. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
4. Financial Markets and Institutions- L.M. Bhole
5. International Financial Management-Eun/Resnick
6. International Financial Management, Markets, Institutions-James C. Baker-
7. Reserve Bank of India Bulletin-
8. Annual Reports of IMF, World Bank, Asian Development Bank.
9. Reports on Trends & progress of banking in India –RBI

M.Com. Part II
Advanced Marketing Special Paper V.
Subject Title -: International Marketing.
Course Code -: 203-H, Section A.

Objectives

- The Course participants will become more familiar with the nature and practices of international marketing. They should feel equally confident to be able to distinguish international marketing mechanics from the domestic marketing models and approaches.
- They would be far more equipped to design and participate in designing an international marketing strategy.
- The spin-off benefits to the participants should be to develop in them a right attitude, inject enthusiasm and hone their interactive ability as they address the issues and challenges of operating in the international markets.

S.N.	New Topic	Periods
1	Introduction <ul style="list-style-type: none"> • Concept of International Marketing and its scope, Objectives of International Marketing. • Reason of entry in International Marketing. • Challenges and Opportunities in International Marketing. 	12
2	International Marketing Environment <ul style="list-style-type: none"> • Macro factors (Economic, Political, Legal, Socio-Cultural & technological factors affecting international market. • Recent import and export policies & procedures. 	10
3	International Marketing Mix <ul style="list-style-type: none"> • International Research and Segmentation • Developing Global Products and Pricing • International Promotion and Advertising • International Distribution Systems • GATT, WTO, Facilities & incentives related to export Business 	12
4	Procedural Aspect Export Documentation and arranging Finance for Exports. <ul style="list-style-type: none"> • Processing/Manufacturing goods for Export and their inspection by Government Authorities Compulsory Quality Control and pre-shipment Inspections, Excise Clearance, Insuring goods against marine risk, Marine Insurance, Submitting documents to Bank for purchase/Collection/ Negotiation under L/C. Export Credit Limit. <ul style="list-style-type: none"> • Financial and fiscal incentives provided by the Government and Foreign exchange facilities by the R.B.I. and EXIM Bank. Institutional support from Government. 	14
	Total	48

Recommended Books:

1. Winning The World Marketing – Bhattacharya
2. International Trade and Export Management – B.M. Wahi and A.B. Kalkundribar.
3. International Marketing Management – Varshney and Bhattacharya
4. International Marketing Export Marketing – S.Shiva R amu
5. International Marketing – S.S. Rathor, J.S. Rathor
6. Global Marketing Strategy – Douglas & Craig
7. Export Marketing – Michael Vaz
8. Export Marketing – Francis Cherunilam
9. Export Marketing – B. Bhattacharya
10. Export - What, Where & How – Parasram
11. Essentials of Export Marketing – S.A. Chunnawala

M.Com. Part II
Advanced Accounting and Taxation Special Paper VII.
Subject Title -: Recent Advances in Accounting, Taxation & Auditing.
Course Code -: 203-A, Section B

Level of Knowledge - Basic Knowledge

Objectives:

1. To up-date the students with latest developments in the Subject
2. To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books
3. To develop the ability to read, understand, interpret and Summarize various articles from newspapers, journals etc.

Suggested Topics/Areas covering recent developments in the subject:

UNIT	TOPIC	No. of Lectures in hours
1	IFRS (International Financial Reporting Standards).	04
2	A Study of Managerial Discussion And Analysis as per Section 49 of Listing agreement.	02
3	Corporate Governance Compliance by Companies.	02
4	Accounting and Taxation aspects of Carbon Credit Trading.	02
5	Environmental Accounting.	02
6	Forensic Accounting.	02
7	Lean Accounting.	02
8	Responsibility Accounting.	02
9	ESO (Employee Stock Options) Accounting.	02
10	XBRL (Extensible Business Reporting Language).	02
11	Transfer Pricing.	02
12	Accounting for KPO (Knowledge Process Outsourcing) and BPO (Business Process Outsourcing).	02
13	Accounting for NGO Grants.	02
14	Accounting for Local Self Governments.	02
15	Introduction of accrual method for Government Accounting.	02
16	Disclosures in Financial Statements- Recent Trends.	02
17	Accounting for Human resources.	02
18	Accounting for Intellectual Property Rights.	02
19	Inflation Accounting.	02
20	A Brief Study of a) Accounting for Derivatives	02

	b) Accounting for Retirement Benefits as per AS-15.	
21	Creative Accounting.	02
22	A brief study of provisions of proposed- i) Direct Taxes Code, ii) Goods and Services Tax, iii) Companies Act, 2013 relating to Account and Audit.	02
23	Non- Financial Reporting Requirements– i) Business Responsibility Reporting, ii) Sustainability Reporting, iii) A brief Study of National Voluntary Guidelines (NVG), iv) Report on Corporate Governance.	02
TOTAL -		48

Journals suggested:-

- A) The Accounting World :- The ICAI University Press
 B) The Chartered Accountant :- The ICAI New Delhi
 C) Management Accountant :- ICWA Kolkatta
 D) Journal of Accounting & Finance :- Accounting Research Foundation Jaipur
 E) Journal of Indian Accounting Association, Jaipur

List of Learning Activities and allocation of periods:-

Sr. No	Activities	Learning Hours
1	Quizzes/ Seminars/Presentations	04
2	Assignments/ Tutorials	04
3	Class Room Tests	04
	Total	12

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M.Com. Part II
Advanced Cost Accounting and Cost Systems Special Paper VII.
Subject Title :- Recent Advances in Cost Auditing and Cost System.
Course Code :- 203-B, Section B

Objectives:

To provide knowledge on recent advances in cost accounting and cost systems.

SR. NO	TOPIC	LECTURES
1.	Cost Accounting Standards (CAS):-	08
	✓ CAS 1 to 5 and 7 (Final) and CAS -8 TO 19. (Drafts And Amendments' Subjects to Finalization from time to time) <u>www.mycwai.org & www.acmas.com</u> can be referred.	
2	Basic Excise Audit, VAT Audit And Productive Audit.	12
	✓ Generally Accepted Cost Accounting Principles. ✓ Scope, Of Excise Audit ,VAT Audit ✓ Procedure and Reports. ✓ Productive Audit –Meaning, Problems of Productive Audit and Means to overcome the Problems.	
3	Enterprise Resource Planning (ERP)	06
	✓ Introduction, Features and Benefits of ERP ✓ Reason for Implementation and E–Costing.	
4	Six Sigma	06
	Definitions, Importance, Scope, Benefits.	
5.	Study Of Journal –Management Accountant:	16
	By Reading of Journal of ICWAI-“ <u>Management Accountant</u> ” Issues From July to September (of the Respective Academic Year) and getting acquainted with recent changes and developments.	
		Total 48

Books Recommended :-

1. Indirect Taxes -: V.S. Datey
2. Indirect Taxes -: Ahuja.

Journals :-

Management Accountant - ICWAI, Publication

Cost Accounting Standards-Issued by ICWAI, Kolkatta

M.Com. Part II
Business Practices and Environment Special Paper VII.
Subject Title :- Recent Advances in Business Practices and Environment.
Course Code :- 203-C, Section B

Objective :-

To provide knowledge and understanding of recent advances in Business Practices.

Unit No.	Topic	Periods
1	Industrial, investment & infrastructure policy of Maharashtra 2006 A) Thrust Areas. 1) Agro – Tourism 2) Agro processing Policy 3) Textile Policy. 4) Retail Policy. 5) Infrastructure development Policy. 6) Cluster Approach for Development.	12
2	A) Recent Scheme of Development of micro small & medium enterprises (MSME). B) Rajeev Gandhi Udyami Mitra Scheme (RGUMI).	12
3	B) Marketing Assistance. 1) Gram Udyog Vasahats. 2) Urban Haat. C) H.R. initiatives - Labour Market Information cell (LMIC) Service training institute (STI).	12
4	Environment Audit & Corporate Governance Nature - Scope & importance – Types – Limitation - Role & implication - Transparency & corporate discloser – Nominee Direct role.	12

M.Com. Part II
Business Administration Special Paper VII.
Subject Title -: Recent Advances in Business Administration.
Course Code -: 203-D, Section B

Objectives:

1. To familiarise the students with the recent advancements in business administration
2. To develop an understanding about tools and their application in the business.

UNIT NO	CHAPTER	PERIODS
UNIT- I	CONTEMPORARY ISSUES IN BUSINESS ADMINISTRATION Change management – Concept, Significance. Managing change-Important feature Dimensions Approaches towards managing change Futuristic and strategic approach toward changing business environment	12
UNIT-II	APPROACHES TO QUALITY MANAGEMENT & ENTERPRISE RESOURCE PLANNING K Total Quality management Six sigma Technique feature & utility Five's system of Quality management. Concept & features of E. R. P Tools of E. R. Applying E. R. P. In business. Computers & E. R.P	12
UNIT-III	CROSS- CULTURAL MANAGEMENT SYSTEM Global management system- Concept, &Significance. Issues in cross cultural management. Acquisition & mergers- Role & importance Current Trends in acquisitions & mergers national & international scenario	12
UNIT-IV	TURN AROUND & INNOVATION MANAGEMENT Concept & Significance of turnaround management, Techniques of turnaround management, Turn around management; prerequisite for success. Take over & turn around management Restructuring & Reengineering of business Concept of innovation Advantages and Significances of Innovation Key Steps in Innovation Management Role of Government and Private Institutions in promoting innovation	12
	TOTAL	48

M.Com. Part II

Commercial Laws and Practices Special Paper VII.

Subject Title -: Recent Advances in Commercial Laws & Practices.

Course Code -: 203-E, Section B

Objective:

To acquaint the students with the Knowledge about recent changes / developments in commercial laws.

Unit No.	Topic	Periods
1)	Competition Act, 2002: Definitions, Prohibition of certain agreements, Prohibition of abuse of dominant position, Regulation of combinations (Ss. 3 to 6), Competition Commission of India. (Ss. 7 to 13) Establishment, Composition, Selection Committee for Chairperson and Members of Committee, Term of Office, Resignation, Removal, Suspension, Restrictions on employment of Chair Person and other members, Appointment, Duties of Director General etc. (Ss. 16 to 17, 41) Duties, Powers, Functions, Meetings and Orders of Commission (Ss. 18 to 20, 22, 31), Acts taking place out of India (Ss. 32) Penalties (Ss. 42 to 48) Competition Appellate Tribunal (Ss. 53A to 53U)	12
2)	Limited Liability Partnership Act, 2008: Definitions, Nature of Limited Liability Partnership (Ss. 2 to 10). Incorporation of Limited Liability Partnership. (Ss. 11 to 21). Partners and their relations (Ss. 22 to 25) Extent and Limitations of Liability of Limited Liability Partnership and Partners(Ss. 26 to 31) Contributions and Financial Disclosures (Ss. 32 to 35) Compromise, Arrangement and Reconstruction of Limited Liability Partnerships. (Ss. 60 to 62) Conversion into Limited Liability Partnership (Ss. 55 to 58) Foreign Limited Liability Partnership (Ss. 59) Winding-up and Dissolution (Ss. 63 to 65)	12
3)	Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002: Definition & Importance of Act, Regulation of Securitization and Reconstruction of Financial Assets of Banks & Financial Institutions (Ss. 7 to 12), Enforcement of Security Interest (Ss. 13 to 19) Central Registry (Ss. 20 to 26) Offences and Penalties (Ss. 27 to 30)	12
4)	The Recovery of Debts Due to Banks and Financial Institutions Act,1993: Need & Object, Establishment of Tribunal and Appellate Tribunal – Jurisdiction, Powers and Authority of Tribunals-Procedure of Tribunals, Powers of Tribunals, Recovery of Debt Determined by Tribunal	12
	Total	48

Reference Books:

1. Taxman's Corporate Law, Taxman Allied Services Pvt. Ltd., New Delhi. (Recent Edition).
2. Seth's Commentaries on Banking Regulatory Act and Allied Banking Laws, Law Publishers (India) Pvt. Ltd., Allahabad.
3. Taxman's "Banking Law and Practice in India", India Law House, New Delhi.
4. P. N. Varshney, "Banking Law and Practices", Sultan Chand & Sons, New Delhi. (2012).
5. All bare Acts of respective legislations referred in the syllabus.

M.Com. Part II
Co-operation and Rural Development Special Paper VII.
Subject Title -: Recent Tread in Co-operative and Rural Development.
Course Code -: 203-F, Section B

Objectives:

1. To create awareness regarding globalization and its effects on a rural development.
2. To study and projects in the field of Co-operation and recent advances rural development.

Unit No.	Name of the Topic	Periods
1	Social & Economical Aspect: 1.1 Theory and practice of Co-operative principles. 1.2 Issue of economic viability of Co-operative institutions. 1.3 Issue of non-viability and sick co-operative units. 1.4 Social responsibility of Co-operative institutions. 1.5 Co-operative leadership in global era.	12
2	Globalization and Co-operatives : 2.1 Impact of globalization on co-operative institutions. 2.2 Challenges of global competition. 2.3 Meeting the global challenges. 2.4 New management technologies. 2.5 Quality enhancement through six Sigma.	12
3	Role of Self Help Groups in Rural Development 3.1 Formation & Organisation 3.2 SHGs an innovation for rural development. 3.3 Micro finance and SHGs. 3.4 Development of banking habits among rural people. 3.5 Rural artisans and SHGs. 3.6 Woman empowerment through SHGs. 3.7 Marketing of SHG products 3.8 Performance.	12
4	Rural distress and Government Measures. 4.1 Reports of various committees regarding farmers Suicides. 4.2 Causes of Farmer's suicides. 4.3 Short and long term Governmental measures for redressing rural distress. 4.4 Self-sustaining rural development.	12
TOTAL		48

List of Books Recommended for Study

Recommended Books, Journals & Reports

Books :

- a. Krushnaswami O.R- Co-operative Audit.
- b. Krushnaswami O.R- Co-operative Accounts
- c. Bedi R.D. – Theory History and Practices of Co-operations.
- d. Dubhashi P.R – Principles and philosophy of co- operation.
- e. Dubhashi P.R-Rural development administration in India.

- f. B.K.Sinha- Indian co-operation.
- g. S.k.Day- power to the people.
- h. Rajeshwar – community development, Panchayat raj, sahakari samaj.
- i. S.K.Goyal – co-operative farming in India.

Journals:

1. Journal of Rural Development, Hyderabad (Rajendranagar)
2. Journal of co-operative perspective, Pune
3. The Indian Journal of commerce, New Delhi
4. Journal of Sahakari Maharashtra, Pune
5. Journal of Southern Economics

M.Com. Part II
Advances Banking and Finance Special Paper VII.
Subject Title -: Recent Advances in Banking and Finance in India.
Course Code -: 203-G, Section B

Objectives:

1. To enable students understand new developments in banking industry.
2. To keep the students abreast with the innovative practices introduced in day to day banking.

Unit No.	Topic	Periods
1	Recent Developments in Banking: <ul style="list-style-type: none"> Ø Financial inclusion : Concept, Benefits, RBI guidelines, Economic Growth and financial inclusion, constraint. Ø Regulation with respect to management of NPAs and Maintenance of Capital adequacy. Ø Micro finance & role of Banks. Ø Customer service, customer education & Customer Relationship Management. Ø The Banking Ombudsman Scheme, 2006 Ø Concept of CAMELS rating in banks. 	12
2	Technological Developments in Banks: Delivery channels <ul style="list-style-type: none"> Ø Core Banking Ø Tele banking, Mobile banking, Ø ATMs Ø Internet Banking. Ø Electronic Funds Transfer (BCS credit-debit, SWIFT, RTGS, and NEFT) 	12
3	Recent Developments in Money Market: <ul style="list-style-type: none"> Ø Call/ Notice / Term policy Ø Treasury Bills Ø Commercial paper and certificate of deposits. Ø Collateralized borrowing and lending obligations. (CBLD) Ø Money market mutual fund. (Repos) Ø Repurchase obligations (Market Repo & Repo with RBI) Ø Money market derivative. 	12
4	Recent Developments in Capital Market:	12

	<ul style="list-style-type: none"> Ø Recent reforms in the capital market with reference to primary market : Book building, reverse book building mechanism (75%-100%), Green shoe option, Online IPOs., Grading & IPO's Ø Secondary market : organization, Regulation and functions of stock exchanges, listing and trading of securities, the BSE, the NSE, OTCEI, and the interconnected stock exchanges of India. The working of these stock exchanges. Ø Changing trends in foreign institutional investments. Ø Introduction of depositories and custodian, Ø Options and futures trading in equity derivatives market. 	
	Total	48

Recommended Books :

1. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
2. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
3. Financial Markets and Institutions- L.M. Bhole
4. International Financial Management-Eun/Resnick
5. International Financial Management, Markets, Institutions-James C. Baker-
6. Reserve Bank of India Bulletin-
7. Annual Reports of IMF, World Bank, ADB.

M.Com. Part II
Advanced Marketing Special Paper VII.
Subject Title -: Recent Advances in Marketing.
Course Code -: 203-H, Section B

Sr. No.	New Syllabus	Lectures
1	<p>Marketing Strategy: Meaning- Definition - types of Marketing Strategies. Elements of Marketing Strategy Process of Creating a Marketing Strategy. Global v/ s Local Marketing Strategy Factors to be taken into account while adopting a particular Marketing Strategy. Advertising and Media Planning</p>	12
2	<p>Sustainable Marketing Concept and Importance Sustainable Marketing and Sustainable Development, Sustainable Marketing and related ethical issues, Current examples of Corporate Sustainability endeavors.</p>	08
3	<p>Digital Marketing Concept and Relevance of study in modern times. Search Engine Optimisation, Search Engine Marketing. Social Media: Types of Social Media, social Media Mix, Social Media Marketing, Social Media Management , Social Media Audit E Commerce: Credit card transactions, electronic payment system, cyber cash and smart cards. A study of some e marketing websites: www.alibab.com, www.flipkart.com and www.ebay.in</p>	14
4	<p>Retailing – Concept, Definition and Importance . Single Brand Retail , Concept and Definition. Multi Brand Retail – Concept and Definition. History of FDI in Single Brand retail in India. History of FDI in Multi Brand Retail in India. The pros and cons of allowing FDI in Single Brand retail in India The pros and cons of allowing FDI in Multi Brand Retail in India Government of India Policy on FDI in Single Brand Retail and FDI in Multi brand retail. State of Maharashtra Policy on allowing FDI in Single Brand Retail and Multi Brand Retail</p>	14
	Total	48

Recommended Books:

1. Integrated Marketing Communications – Kenneth Clown & Donald Bach PHI, 2002
2. Strategic Marketing Management - David Aaker
3. Marketing Strategy, 3rd Ed. - Boyd Walker, Mulli Larrech
4. Relationship Marketing -S.Shajahan
5. Customer relationship Management - Shet Parvatiyar, Shainesh
6. Retail Management – Gibson Vedamani
7. Retailing Management – Swapna Pradhan
8. Service Marketing - Rampal & Gupta
9. Essence of Services Marketing - Ardian Payne
10. Services Marketing - S.M.Jha

M.Com. Part II
Advanced Accounting and Taxation Special Paper VI
Subject Title -: Specialized Areas in Auditing.
Course Code -: 204-A, Section A.

Level of Knowledge - Expert Knowledge

Objective: To impart knowledge and develop understanding of methods of audit in Specialized areas.

UNIT	TOPIC	No. of Lectures in hours
I	Audit Under Tax Laws: Tax Audit U/s 44 AB of Income Tax Act, 1961-Form 3 CA, 3 CB and 3 CD - Audit under VAT Law - Steps to be taken by Auditor - Audit under Excise Law - Excise Audit 2000 - Audit Procedure.	04
II	Internal Audit: Nature, Scope and Purpose of Internal Audit - Review of Internal Control - Areas of Internal Audit - Purchase, sale, cash, bank transactions - Internal Audit Report.	06
III	Audit of Banks: Salient features of enactments affecting Banks - Bank Audit, its approach- Steps in Bank Audit - Checking of Assets and Liabilities - Scrutiny of Profit & Loss items - Audit Report of Banks - Long Form Audit Report	08
IV	Audit of Cooperative Societies: Provisions of Maharashtra State Co-operative Societies Act 2013 and Multistate Co-operative Societies Act 2002. Special features of Audit of Co- operative Societies. Audit of) Co-operative Consumers Stores, 2) Salary earners Co-operative Society 3) Co-operative Housing Societies, 4) Urban Co- operative Credit Society. Audit Report of Co-operative Societies	08
V	Audit of Specialized Units: Special features of audit of Educational Institutions, Hotel, Club, Hospital, Charitable Trusts.	10
VI	Government System of Audit: Funds maintained by Government for meeting expenditure and receipts- Structure of financial administration in India-Objects of Government audit- Role of Comptroller and Auditor General of India-Audit of receipt, expenditure, sanctions, Public Accounts Committee-Audit of Public Sector Undertaking-Audit of Local bodies.	12
TOTAL -		48

List of Books Recommended for Study:-

1. Kamal Gupta : Contemporary Auditing.
2. R.C. Saxena : Auditing.
3. Basu : Auditing.
4. B.N. Tondon : A Handbook of Practical Auditing.
5. Anil Roy Chaudhari : Modern Internal Auditing.
6. V.S. Agarwal : Internal Auditing.
7. George Koshi : Tax Audit Manual.
8. The Institute of Chartered Accountants of India : Guidance note on Tax Audit U/s 44 AB of the Income Tax Act.

List of Learning Activities and allocation of periods:-

Sr. No	Activities	Learning Hours
1	Quizzes/ Seminars/Presentations	04
2	Assignments/ Tutorials	04
3	Class Room Tests	04
	Total	12

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M.Com. Part II
Advanced Cost Accounting and Cost Systems Special Paper VI
Subject Title -: Management Audit.
Course Code -: 204-B, Section A.

Objective -: To equip the students with the knowledge of the techniques and methods of planning and executing the Management Audit. Level of Knowledge: Advanced

2014-15

Unit no	Topic	Periods
1.	Management Audit Introduction – Definition - Concept of Management Audit. Difference between Financial Audit & Management Audit. Objectives, Importance & Scope of Management Audit. Relationship among different audits	08
2.	Procedure of Management Audit Preliminaries of Management Audit. Conduct & Essentials of Management Audit. Program of Management Audit.	08
3.	Evaluation of Corporate Image. Meaning & Concept of Corporate Image, Corporate Image Program. Management Audit & Corporate Image. Evaluation of corporate image, Critical Path Method (CPM), Program Evaluation and Review Techniques (PERT.)	10
4.	Different Areas of Management Audit Corporate Service Audit, Corporate Development Audit and Social Cost-Benefit analysis Evaluation of- 1. Consumer Services. 2. Research and Development. 3. Corporate culture. 4. Personnel development.	12
5.	Operational Audit Meaning & Concept of Operational Audit. Objectives, plan for Operational Audit. Approach, method, evaluation, recommendations and reporting under Operational Audit. Program for Operational Audit.	10
	Total	48

Note :-

1. All the amendments made of the respective Laws before one year of the examination should be considered.

List of books/material recommended for study:

1. Cost Audit and Management Audit-D.Dattachoudhary-Central Publication, Kolkata
2. Cost Audit and Management Audit-V.K.Saxena and C.D.Vashist-S.Chand and Company
3. Management Audit-P.William Leaner
4. Cost Audit and Management Audit-Rajnathan-Tata Mcgraw Hill Publication
5. Journal : Management Accountant-ICWAI Publication

Website -

www.myicwai.org , www.aicmas.com

M.Com. Part II
Business Practices and Environment Special Paper VI
Subject Title :- Entrepreneurship Development Pattern.
Course Code :- 204-C, Section A.

Objective :-

1. To expose the students to the various aspects of entrepreneurship.
2. To enable the students to do SWOT analysis of entrepreneurship as career options.

Unit No.	Topic	Periods
1	Problems in Entrepreneurship Development - Dot com entrepreneurship - role of Govt. in entrepreneurship development – R & D Technology for commercialization - Science technology & entrepreneurship development.	12
2	Specialized institutions involved in entrepreneurship development - Business incubation & venture capitalists – DIC - Entrepreneurship within organization - corporate strategy entrepreneurship.	12
3	Business idea search - Project identification - project design - Network analysis - Business model PERT - Critical path method - Creativity & innovation - Meaning & importance - role in developing a new business - Creativity & problem solving - preparation of business plan.	12
4	Entrepreneurship in education - emerging trends - role in DST in promoting entrepreneurship - Preparation of Business plan - issues in project management - project direction - co-ordination & control - project cost evaluations & cost control - Interface with industrial sickness - project monitoring & MIS.	12

Recommended Books

1. S.S. Nadkarni-Developing new Entrepreneurs, EDII Ahmadabad.
2. N.P. Singh- Entrepreneurs v/s Entrepreneurship Asian society for ED.
3. Desai Vasant – Dynamics of Entrepreneurial development & management, HPH.
4. Khairka S.S. Entrepreneurial Development, S.Chand & Co, New Delhi.
5. Moharana Drant Desai- Entrepreneurship Development, RBSA Publishers, Jaipur.
6. Paul Jose, Kumar N.Paul T.M. Entrepreneurship Development, HPH, New Delhi.
7. Saini J.S. Rathore B.S. Entrepreneurship Theory & Practice

M.Com. Part II
Business Administration Special Paper VI
Subject Title -: Organizational Behavior.
Course Code -: 204-D, Section A.

Objectives:

1. To make the students understand various concepts of organisation behaviour
2. To provide in depth knowledge about process of formation of group behaviour in an organization set up

UNIT NO	CHAPTER	PERIOD
UNIT-I	INTRODUCTION TO ORGANISATIONAL BEHAVIOUR Definition and Goals of Organisational Behaviour, Theoretical and Conceptual Frameworks for the Study of Organisational Behaviour. Role of Information Technology in Organisation .Impact of Globalisation on OB .Models of Organisational Behaviour – Autocratic, Custodial, Supportive, Collegial and SOBC	12
UNIT-II	ORGINSATIONAL DESIGNS , CULTURE ,PERSONALITY & ATTITUDES Horizontal Network and Virtual Designs. Definition and Characteristics of Organisational Culture .Creating and Maintaining Culture .Process of Impression Management: Personal branding, Meaning of Personality, Attributes of Personality Dimensions of Attitude, Attitude Change Jon Satisfaction, Outcomes of Job Satisfaction	12
UNIT-III	MOTIVATIONAL PROCESSES & EMOTIONAL INTELLIGENCE Types of Motives – Primary, General, Secondary Vroom’s Expectancy Theory Meaning of Emotional Intelligence Emotional Intelligence in the Workplace	12
UNIT-IV	STRESS AND CONFLICT, GROUPS & TEAMS Meaning & Causes of Stress: Extra Organizational, Organizational, Group and Individual Types of Conflict: Intra individual, Interactive The Effects of Stress and Conflict Managing Stress and Conflict Concept of Work-life Balance. Types of Groups, Groups Cohesiveness. Dysfunctions of Group Types of Teams and Team Building	12
	TOTAL	48

RECOMMENDED BOOKS :

1. Organizational Behaviour -Freud Luthans
2. Human Behaviour at Work -J W Newstorm
3. Organisation Behaviour : Text and Cases -Games K, Aswathappa
4. Organisational Behaviour -Stephen Robbins
5. Organisational Behaviour -Dr Mrs Oka & Mrs Kulkarni

M.Com. Part II
Commercial Laws and Practices Special Paper VI
Subject Title -: World Trade Organization - Norms and Practices.
Course Code -: 204-E, Section A.

Objective:

To understand purpose and scope of GATT & WTO and to study their legal framework and disputes settlement mechanism.

Unit No.	Topic	Periods
1)	Introduction to WTO: Historical Background International Economic Relations before and after Second World War, Havana charter for International Trade Organizations (ITO), GATT to WTO – A Historical Overview: Protectionism, Formation of GATT, Objectives and Relevance of GATT at present, GATT Tariff Negotiations (from Geneva to Doha and beyond)	12
2)	World Trade Organization(WTO): Basic Principles of the WTO Trading System, the Objectives, Functions and structure of WTO – Decision making- The WTO Agreement – Membership, Accession and withdrawals, current status of individual accession, WTO and Global Economic Policy making, Achievements of WTO.	12
3)	Legal Framework of General Agreement on Tariffs and Trade (GATT) 1994: Preamble – General -Most favored Nation Treatment – (Art. – I) Schedules of concessions (Art. – II) National Treatment on International Taxation and Regulations (Art. – III), Special provisions relating to cinematograph films (Art.-IV), Freedom of Transit (Art.-V) Anti-dumping Agreement (Art. – VI) WTO Agreement on Agriculture –WTO Agreement on Textile and Clothing – WTO General Agreement on Trade in Service (GATS) – WTO– International Trade and Human Rights – Trade and Environmental issues in the WTO – Developing Countries and WTO - India’s Responses to WTO	12
4)	The WTO Disputes Settlement Mechanism: Elements of disputes settlement - Dispute Settlement Body - Procedure of disputes settlement - Appeals - Good offices, conciliation and mediation - The establishment of panels -Terms of reference of Panels, composition, functions and responsibility of panels – Adoption of Panel Reports – Implementation of Rulings.	12
	Total	48

Recommended Books:

1. R. K. Rangachari, WTO, Its Benefits, Misunderstandings, Agreements, Policies for the developing countries, Palak Publication, Mumbai.
2. Francis Cherunilam, International Trade and export Management, Himalaya Publishing House.
3. Autar Krishen Kaul, "Guide to the WTO & GATT", Satyam Law International, New Delhi, 4th edition (2013).
4. Hema Garg, "WTO and Regionalism in World Trade", New Century Publications, New Delhi, (2004)
5. Arun Goyal, Noor Mohd, "WTO in the New Millennium", Academy of Business Studies, New Delhi.
6. K. D. Raja, "WTO Agreement on Anti-Dumping A GATT / WTO and Indian Jurisprudence", Kluwer Law International, New Delhi. (2008).
7. Jayanta Bagchi, "World Trade Organisation – An Indian Perspective" Eastern Law House, New Delhi (2008).
8. Vibha Mathur, "WTO and India" New Century Publications, New Delhi, (2005).
9. Amrita Shahabadi, "World Trade Organisation", APH Publishing Corporation, New Delhi, (2007)
10. Anne O. Krueger, "The WTO – as an International Organisation, Oxford University Press, New Delhi (1998).
11. T. K. Bhaumik, "The WTO – A Discordant Orchestra" Sage Publications, New Delhi, (2006)
12. Bernard Hoekman, Aaditya Mattoo & Philip English, "Development, Trade, and the WTO" The World Bank, Washington, D.C., Atlantic Publishers & Distributors, New Delhi (2005)
13. Dr. S. R. Myneni, "World Trade Organisation", Asia Law House, Hyderabad (2012).
14. Palle Krishna Rao, "WTO Text & Cases", Excel Books, New Delhi (2005).

M.Com. Part II
Co-operation and Rural Development Special Paper VI
Subject Title -: Co-operative and Rural Banking System.
Course Code -: 204-F, Section A.

Objectives:

1. To understand the operational process of disbursement of loans and advances.
2. To understand the supervisory role of Maharashtra State Co-operative Bank.
3. To make students familiar with the role of NABARD and RBI.
4. To make them aware of the cooperative movement and inculcate co-operational attitude among them.

Unit No.	Name of the Topic	Periods
1	Lending Operations: 1.1 Eligibility for advances 1.2 Procedures, Types and Disbursement of Crop Loan System, Kisan Credit Card 1.3 Advances to priority sector schemes 1.4 Over Dues-follow up ,NPA Concept and Norms 1.5	12
2	Maharashtra State Co-operative Bank (Apex Bank): 2.1 Objectives 2.2 Functions and Working 2.3 Role of MSC Bank in the development of State Co-operative movement 2.4 Progress, Problems and Prospects of MSC Banks	12
3	National Bank for Agricultural and Rural Development (NABARD) 3.1 Historical background, Organization and Functions 3.2 Role of NABARD in Agricultural Finance and Rural Development of India 3.3 Procedure and norms of finance and refinance 3.4 Performance and evaluation	12
4	Institutional Support to Co-operative Credit 4.1 Role of RBI in Co-operative Credit 4.2 Funding of RBI 4.3 National Federation of State Co-operation Banks 4.4 National Federation of Agricultural and Rural Development Bank.	12
	TOTAL	48

List of Books Recommended for Study

1. G.S. Kamat: New Dimensions of Co-operative Management
2. K.K.Taimani: Co-operative Organisation and Management
3. G.S. Kamat: Cases in Co-operative Management
4. Dr.G.H.Barhate, L.P.Wakale and B.G.Sahane , Sahakar Vikas, Seth Publication, Mumbai.
5. S.L.Goyal Principle, Problems and Prospects of Co-operative administration, sterling publishing pvt. Ltd. Jalandhar.
6. Samiuddin & Rahman- Co-operative sector in India , S.Chand & co.
7. Kamat G.S. –New Dimension of Co-operative management, Himalaya Publishing
8. Krishanaswami O.R.-Co-operative Audit, National council for Co-operative training , New Delhi.
9. Khandelwal M.C. - Co-operative Audit, Patiyala Pustak Bhandar, Jaipur.
10. Samiuddin-Scope & Problems of Co-operative sector in India , Aligarh.
11. Samiuddin- Co-operative farming & its impact of Rural Industrialization, Aligarh.

Journals:

1. Journal of Rural Development, Hyderabad (Rajendranagar).
2. Journal of Co-operative perspective, Pune.
3. The Indian Journal of Commerce, New Delhi.
4. Journal of Sahakari Maharashtra, Pune.

M.Com. Part II
Advances Banking and Finance Special Paper VI
Subject Title -: International Finance.
Course Code -: 204-G, Section A.

Objective -:

1. To Provide understanding of International Financial market.
2. To acquaint the students with International monetary system
3. To Provide understanding of operations of international Financial Institutions

Unit No.	Topic	Periods
1 a	International Banking: Reasons For International Banking Types of International Banking offices: Correspondent Bank Foreign Offices Subsidiary and Affiliate Banks Offshore banking Centers.	10
b	International Money Market: Euromarkets- Development of Eurodollar Market. Instruments - Euro Notes, Euro commercial Paper, Medium-term Euro Notes.	
2	International Debt and Equity Markets: International Debt Market Instruments: Procedure for Issue of – Foreign Bonds Euro Bonds Global Bonds Convertible Bonds Floating rate Notes International Equity Market Instruments: Procedure for Issue of – American Depositary Receipts (ADR) Global Depository Receipts (GDR)	12
3	New Exchange Rate Regime: Floating Rate System: Independent Float and Managed Float. Currency Pegging: Pegging to single Currency ; Pegging to basket of Currencies ‘Pegging to SDRS (Special Drawing Rights); Crawling Peg. Convertible and Non-Convertible Currency.	14
4	International Financial Institutions Origin, Objectives, Structure and Operations of: A. Bank for International Settlements (BIS) B. International Monetary Fund (IMF) C. World Bank Group: International Bank for Reconstruction and Development (IBRD); International Finance Corporation (IFC); BRICS.	12
	Total	48

Recommended Books:

11. International Financial Management - V. Sharan
12. Financial Institution and Markets - a Global Perspective - Hazel J. Johnson
13. Foreign Exchange; International Finance-Risk Management-A.V. Rajwade
14. Financial Markets and Institutions- L.M. Bhole
15. International Financial Management-Eun/Resnick
16. International Financial Management, Markets, Institutions-James C. Baker-
17. Reserve Bank of India Bulletin-
18. Annual Reports of IMF, World Bank, ADB.

M.Com. Part II
Advanced Marketing Special Paper VI
Subject Title -: Marketing Research.
Course Code -: 204-H, Section A.

Sr. No	New Syllabus	Lectures
1	<p>INTRODUCTION & MARKETING RESEARCH PROCESS :</p> <p>A) Marketing Research- Meaning, Factors involved in Marketing Research, Types of Marketing Surveys, Role of Marketing Research in Marketing, Implications of marketing research on marketing mix(7 P's), Ethics in Marketing Research, Career in Marketing Research.</p> <p>B) Research Process- Formulating the Problem, finding basic research issues, Developing Hypotheses, Characteristics of a good Hypothesis, Research Methods, Research Design, Sampling, Data Collection Techniques, Data Analysis & Interpretation, Writing a Research Report.</p>	16
2	<p>MARKETING RESEARCH IN PRACTICE:</p> <p>A) Marketing Research Department's Goals- Pragmatic, Selective, and Evaluative, Marketing Decision Support System (MDSS) - Scope & Significance, Role of MDSS in Decision Making, Characteristics of a good MDSS, Components of MDSS.</p> <p>B) Applications of Marketing Research : Cluster analysis for identifying market segments, Conjoint analysis for Product research, Multi-dimensional scaling, Discriminate analysis and perceptual mapping for Brand positioning research, Advertising research – copy testing, media selection, media scheduling, Market and Sales Analysis, Sales forecasting – objective and subjective methods, Test marketing, Industrial versus consumer marketing research.</p>	16
3	<p>MARKET INFORMATION:</p> <p>Meaning and Importance, Sources of Collecting Marketing Information, Using Secondary Data Sources, Standardized Sources of Collecting Data- Home Audit, Mail Diary, Shop and retail audits, Readership surveys and viewer ship surveys.</p>	08
4	<p>THE INTERNET AND MARKETING RESEARCH TODAY:</p> <p>Meaning, Importance, Advantages & Disadvantages of Web Based Marketing Research, Primary & Secondary Data</p>	08

	Collection through Internet, Reach analysis, Marketing Research in Social Media, Online Brand Perception Research, Online Targeted Advertising.	
	Total	48

References:

1. Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn
2. Marketing Research –Aakar, Kumar, Day
3. Marketing Research – Thomas C. Kinnear
4. Marketing Research – Nargundkar
5. Marketing Research – Measurement & Methods – Donald S. Tull, Del I. Hawkins
6. Marketing Research – Beri
7. Business Research Methods – Cooper.
8. Basic Marketing Research: Volume 1-Scott M. Smith Gerald S. Albaurn.
9. Essentials of Marketing Research: Paurav Shukla.

M.Com. Part II
Advanced Accounting and Taxation Special Paper VIII
Subject Title -: Project Work / Case Studies.
Course Code -: 204-A, Section B

Project Work in Accountancy:-

A student can select any topic relating to principles practices and procedures of accounting auditing taxation and management accounting. Any topic from the syllabus of the papers studied at M Com. Part One or Part Two under special paper Accountancy & Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy.

Area of Project Work in Accounting:-

Following is the list of topics for project work in Accounting.

1. Financial statement Analysis of –
 - a. A Limited Company for 5 years
 - b. Five Companies of five different industries
 - c. Five companies of one industry e.g. Automobile ,Engineering, Textile
 - d. Five banks from Private sector/Co-op. sector
2. Study of Working Capital Management of a large Company.
3. Study of Budgetary Control System of four Companies
4. Study of Management Information System of four Companies.
5. Procedure of preparation of Consolidated Balance Sheet by Holding Company having two / three subsidiaries companies.
6. Valuation of Shares of 10 unlisted Companies.
7. A study of Amalgamation/Merger of procedure of two Companies(Accounting procedure)
8. A comparative study of Accounting System of Hotel industry – Five Star, Three star, large Hotel and small Hotel.
9. Comparative study of Accounting of Hospitals from Private sector, Trust and Small Hospital.
10. Study of Accounting for Grants to school, college, institute.
11. Application of Inflation Accounting to a large Company's Balance Sheet.
12. Human Resource Accounting for Software, Marketing, Consulting Company
13. Preparation of Value Added Statements of a Company and its comparison with Conventional Accounting Statement.

14. Preparation of Economic Value Added Statement of a Company and its comparison with Conventional Accounting Statement.
15. A study of Application of Accounting Standards of five Companies.
16. Audit planning of five firms of Auditors.
17. A study internal Audit system of four companies.
18. Tax Planning of 10 assesses
19. Tax Planning regarding purchase of House Property.
20. Tax planning of Partnership Firm/ Limited Company.
21. Taxation of Public Trust
22. A study of Perquisites and its impact on Taxable Income Employees from 10 different Companies.
23. A study of ten Export Oriented Units from Taxation point of view.
24. Financial viability of five Co-operative Sugar Factories.
25. Comparative Study of Taxable Income of Individuals and HUFF
26. Problem of units paying Service Tax
27. Accounting for Tour and Travel business.
28. Comparative Study of Housing Loan Schemes of Banks and Financial Institutions.
29. Comparative Study of Fees Structure of Non-grant and Grant In Aid Educational Institutions.
30. A survey of 20 shareholders regarding utility of Published Annual Accounts of Company.
31. Study of Investment Pattern of 20 Individuals from Taxation point of view.
32. Preparation of Project Report for Small Scale Industry, Hotel, Xeroxing business, Computer Institute, Hospital, Transport Business, Petrol Pump.
33. Ascertainment of Cost of Capital from Annual Accounts of five Companies.
34. A financial viability study of Sick Industrial Companies.
35. A study of Tax Audit Report of Non-Corporate and Corporate Assesses.
36. A study of Secretarial Audit Report of five companies.
37. A study of Cost Audit Report of two companies.
38. A study of Government system Audit of Commercial Undertaking / Local bodies.
39. Commentary on Public Accounts Committee of Central Government.
40. A comparative study of different Accounts Software e.g. Tally, SAP, ERP, Local Software etc.

41. Consolidation procedure of different units of an Educational Society.
42. A study of Significant Accounting Policies of different Companies from different Industries.
43. A study of Qualified Audit Reports of different Companies.
44. Comparative study of Advances of Credit Co-op. Societies and Urban Co-op Banks.
45. Preparation of Project Report of Agro based industries, Poultry Farming, Dairy business, Nursery, Horticulture farm.
46. A study of Vehicle Loan schemes of different Banks.
47. Excise Accounting at manufacturing unit.
48. A comparative study of NPA of Urban Co-op Banks
49. A study of Corporate Responsibility Statements of Annual Accounts of 10 Companies
50. A study of Cash Flow Statement from Annual Accounts of 10 Companies.
51. Accounting of Leasing and Finance Companies.
52. A study of Accounting of Electricity Company, (Tata Power, Ahmedabad Electricity Power Co. Ltd.)
53. An exemption under Income Tax Act, availed by 10 different assesses.
54. A comparative financial analysis of running of Luxury buses by private operators and State Transport Corporation.
55. Financial Analysis of Produce Exchanges at Taluka Level.
56. Comparative study of Annual Report of 3 Co-op Banks for the year ending 2008 - 09.
57. Comparative study of Annual Report of 3 Limited companies for the year 2008-09
58. Various Accounting Policies followed by Financial Institutions.
59. Impact of IRAC Norms of financial position of any co-operative bank over last 3 years.
60. Audit classification of a Credit Co-op. Society for last 2 years.
61. Determination of Taxable Income of a Charitable Hospital as per Section 11,12,12A & 35 of I.T. ACT.. Act. 1961.
62. Accounting Standards, their application by the limited company to its annual accounts.
63. Comparative study of effect of Depreciation Allowance on Book Profit & taxable profits of a limited company for 3 years including carried forward and set-off.
64. Analysis of any three recent cases decided by High Court.
65. Study of fraud cases detected by application of S.A.P.

66. Comparative study of Financial Statements of Educational Institutions for 2 years.

67. A study on E filing of Tax Returns- Income Tax, VAT, Service Tax etc.

68. A study of Computerized Accounting system in any business unit

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M.Com. Part II
Advanced Cost Accounting and Cost Systems Special Paper VIII
Subject Title -: Project Work / Case Studies.
Course Code -: 204-B, Section B

Project Work Will Carry 100 Marks. For Regular Students, Project Work Is Compulsory. The Option Of Case Studies Is Only For The Students Registered As An External Student. 'Students Are Expected To Prepare The Project Report Based On The Field Work And Survey And Studying The Current Trends Under The Guidance Of Their Guide Teacher'. They Will Have To Submit The Report On 31st March Every Year. Project Viva Voce Will Be Conducted At The End Of IVth Semester But Before Theory Examination.

Guidelines Areas of Project Work

Marks: 100

Students are required to Visit a Unit in Concerned Industry and submit their report on any of the following project topics.

1. **Marginal Costing**: Techniques Based on Annual Reports of Listed Companies .To Study the Application of Marginal Costing in Taking Managerial Decision.
2. **Budgetary Control**: Study of Procedure of Audit. A Study of Budgetary Control System Established therein and used for cost Control Purpose.
3. **VAT Audit**: Visit to any Trading Concern offices Chartered Accountant and Cost Accountant, Understanding the Actual Procedure of VAT audit, its Implication & Benefits.
4. **Excise Audit**: Study of Procedure of Audit (Eligible for Excise Audit) or Office Cost Accountant, to understand the Actual Procedure of Excise audit, its Importance and Benefits.
5. **Cost Audit**: Audit Programme Understanding the Procedure of Cost Audit, Cost Accounting Record Rules of the Respective Industry and Preparation of Cost Audit Report.
6. **Process Costing**: Visit to Sugar Industry & Understanding the Use of Process Costing Method in the factory, Cost Analysis at Each Stage in Particular and Cost Analysis in General done in the Sugar Factory.
7. **Pricing Decisions**: Visit to any Industry Understanding the different Methods and Techniques used by the Concern in pricing different Products.
8. **Cost Control and Cost Reduction**: Visit to any Manufacturing Concern and Understanding the different Methods used fruitfully by the Priority in Cost Control and Cost Reduction. **ISO-Procedure.**
9. **Contract Costing**: Visit to Any Construction / Contracting firm and Understanding Ascertainment of Contract Cost, Allocation and Apportionment of different Expenses and Apportionment of profit on Incomplete Contract.

10. Costing in Service Industry: Visit to any Hotel, Airlines, Hospitals or any other Service Industry and Understanding the Costing Methods used in the Concerned Service Industry and its Utility to Ascertain the Cost of Service Rendered as well as for controlling the Cost.
11. Recent Developments in Cost Accounting.
12. Application of Activity Based Costing.
13. Study of Job Evaluation and Merit Rating in Industrial Unit:
14. Application to Agro Based Industries i.e. fishery, dairy, poultry etc.
15. Cost Reduction Program and its Implementation:
16. Study of Costing Techniques and its use in Decision Making:
17. Application of Onion – Cash Crop, Sugarcane, Cotton, Horticulture etc.
18. Study of Various Measurement Policies (Risk Management)
19. Study of minimum wages.
20. Study of fixation or fees of Professional Courses,
21. Study of Cost Associate with Finance of Any Company
22. Study of Cost Structure of Different Companies from same Industry.

M.Com. Part II
Business Practices and Environment Special Paper VIII
Subject Title -: Project Report.
Course Code -: 204-C, Section B

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business- Entrepreneurship. The students will have to work under the guidance of concerned subject teacher.

The project will carry total 100 marks out of which Forty marks will be allotted for Project Report and 60 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University.

Note: The list of suggested areas for project work will be notified in due course.

Case Studies:

There will be a paper of case studies for external students. The paper will be set for 80 marks- to be converted in to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case also will be covered & it will carry twenty (20) marks.

Note: The paper of case studies will be offered only by external students only.

M.Com. Part II
Business Administration Special Paper VIII
Subject Title -: Project Work / Case Studies.
Course Code -: 204-D, Section B

Project Work for internal students(414)

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business- Administration. The students will have to work under the guidance of concerned subject teacher. The project will carry total 100 marks out of which sixty marks will be allotted for Project Report and 40 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University.

Note: The list of suggested areas for project work will be notified in due course.

Case Studies:

There will be a paper of case studies for external students. The paper will be set for 80 marks- to be converted to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case also will be covered & it will carry twenty (20) marks.

Note: The paper of case studies will be offered only by external students only.

BUSINESS ADMINISTRATION – SUGGESTED TOPICS FOR PROJECT REPORT

REPORT CONTENTS:

- 1.CoverPage
- 2.CompanyCertificate
- 3.Guide Certificate
- 4.Acknowledgement
- 5.Declaration
- 6.Executive Summary

TENTATIVE CHAPTER SCHEM E

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS OBSERVATIONS

CHAPTER 7. FINDINGS CONCLUSIONS AND SUGGESTIONS

TOPICS

4. A empirical study on 360 degree Performance Appraisal in a Private sector organisation.
5. To study the Job Satisfaction of lower/middle/top level management in Banks/Private/Public sector.
6. To study stress management related to work of the employees from IT Sector.
7. A Study on cross cultural management issues in an multinational company.
8. To study the ERP System of a Private/Public sector organisation.
9. A comparative study of the impact of team work in two departments of an organisation.
10. To study the overcoming of negative emotions and boosting motivation of Managers in Private/Public sector organisation.
11. To study the Emotional Intelligence amongst female employees at workplace in Private/Public sector employees.
12. To study the work-life balance of employees in an organisation.
13. To study the work culture and work ethics in an organisation.
14. To study the impact of Training of employees in an Bank/Private/Public sector organisation.
15. To study the impact and Role of Job Rotation for the Positive outcome.
16. To study the Pros and Cons of VRS to employer and employees in an organisation- A case study.
17. A study on the problems involved with the resignation of an employee to both employer and employee.
18. A study on the prospects of Manpower Planning in organisation.
19. To study the awareness and utility of of HRD and HRM in an organisation.
20. A study on the problems related to job transfers of employees specially with reference to female employees.
21. An overview of ethics in Performance Appraisal in an organisation.
22. To study the HR environment of two companies.
23. To study the HR challenges in employing Generation Y.
24. To study the HR Challenges in Indian Context.
25. To study the employee retention strategies of two companies.
26. To study the impact of change management of an organisation.
27. To study the techniques of turnaround management in an organisation.
28. To study the role and impact of information technology in indigenous and multinational companies.
29. To study the financial position of a Company
30. To study the capital structure and Cost of capital of a company
31. To study the working Capital Management
32. To study the customer retention techniques adopted by Banks
33. To study the CSR practices adopted by Companies.

M.Com. Part II
Commercial Laws and Practices Special Paper VIII
Subject Title -: Project Work.
Course Code -: 204-E, Section B

Objectives:

1. To develop research attitude in the minds of students.
2. To enrich the ability of research work among students.

Introduction and Objective:

As a partial fulfillment of University of Pune requirement for M.Com programme students have to undergo in-plant training of 6 weeks in an organization of repute assigned by the institute or accessible to student. The objective of this activity is to test student's ability to apply theoretical knowledge to practical business situation.

In the light of exposure to different functional areas and research methodology at M.Com Part-I curriculum the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

Report Contents :

- A. Cover page
- B. Company Certificate
- C. Acknowledgement
- D. Declaration
- E. Executive Summary

Tentative Chapter Scheme:

- Chapter 1. Introduction to Study
- Chapter 2. Company Profile
- Chapter 3. Objective of Study
- Chapter 4. Review of literature
- Chapter 5. Research Methodology
- Chapter 6. Data analysis Interpretations
- Chapter 7. Observations and Findings
- Chapter 8. Conclusions and suggestions

M.Com. Part II
Co-operation and Rural Development Special Paper VIII
Subject Title -: Project Work.
Course Code -: 204-F, Section B

Objectives :

- a. To develop research attitude of the students.
- b. To enrich the ability of research work among the students.

Introduction & Objective :

As a partial fulfillments of University of Pune requirement for M.Com Programme students have to undergo in-plant training of 6 weeks in an organization of repute assigned by the institute or accessible to student. The objective of this activity is to test students ability to apply theoretical knowledge to practical business situation.

In the light of exposure to different functional areas and research methodology at M.Com. Part-II curriculum the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

REPORT CONTENTS :

- A. Cover Page
- B. Company Certificate
- C. Guide Certificate
- D. Acknowledgement
- E. Declaration
- F. Executive Summary

TENTATIVE CHAPTER SCHEME :

- CHAPTER 1. INTRODUCTION TO STUDY
- CHAPTER 2. COMPANY PROFILE
- CHAPTER 3. OBJECTIVES OF STUDY
- CHAPTER 4. REVIEW OF LITERATURE
- CHAPTER 5. RESEARCH METHODOLOGY
- CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS
- CHAPTER 7. OBSERVATIONS AND FINDINGS
- CHAPTER 8. CONCLUSIONS AND SUGGESTIONS

M.Com. Part II
Advances Banking and Finance Special Paper VIII
Subject Title -: Project Work in Banking & Finance.
Course Code -: 204-G, Section B

The following are the topics suggested for Project Work:-

1. A study of trends in mutual funds
2. Financial Inclusion & unskilled worker.
3. Rural Development & role of NABARD
4. A study of Bank portfolio
5. Banking Development Problems & Perspectives
6. Role of IT in Banking industry: constraints & challenges
7. A study of New Banking products
8. A study of Marketing of Banking products
9. A study of Companies (Amendment) Act 2013 with reference to Banking
10. Capital Adequacy Norms: constraints & challenges
11. Project Evaluation Tools & Techniques
12. Assessment of Financial Health through Ratio Analysis
13. Study of Bank Balance Sheet.
14. Study of Urban Co-Operative Bank.
15. Study of Non-Performing Assets.
16. Study of Capital adequacy of Public sector, Private sector and Co-Operative Banks.
17. Study of Foreign bank branch working in India.
18. Study of National securities depository and Demat Account.
19. Study of Social banking (Prime Minister Rozgar Yojana, Suwarna Jayanti Sahara Rozgar Yojana, The Urban Self employment programe.)
20. Study of Self help group in Maharashtra.
21. Study of Recent Mergers and acquisition in banks.
22. Study of Foreign institutional investments.
23. Study of Recent reforms in capital market.
24. Study of R.B.I. recent policy.
25. Study of Stock Exchange.
26. Study of Non-Banking Finance Companies.
27. Study of Role of N.G.O's.
28. Study of International Financial Institutions.
29. Study of International Investors.
30. Skill Development for unemployment Youth.
31. Study of Self Help Groups

Note:

- Ø Clarity with respect to any topic mentioned above be given by the concerned subject teacher /guide.
- Ø Student is required to choose one institution / scheme at a time.
- Ø The topics mentioned are for guidelines and the concerned subject teachers have the privilege to choose and suggest any other topic other than the above

M.Com. Part II
Advanced Marketing Special Paper VIII
Subject Title -: Project Work / Case Studies.
Course Code -: 204-H, Section B

Objectives :

1. To develop research attitude of the students.
2. To enrich the ability of research work among the students.

Introduction & Objective :

In the light of exposure to different functional areas and research methodology at M.Com. Part-I curriculum the students have to collect the data relevant to their topic or problem, analyze the same methodologically, make intelligent observations and offer some practical suggestions. In order to complete the task following Report Contents and Chapter Scheme is suggested which can be adopted with or without modification.

REPORT CONTENTS :

- a. Cover Page
- b. Company Certificate
- c. Guide Certificate
- d. Acknowledgement
- e. Declaration
- f. Executive Summary

TENTATIVE CHAPTER SCHEME

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS

CHAPTER 7. OBSERVATIONS AND FINDINGS

CHAPTER 8. CONCLUSIONS AND SUGGESTIONS

Note:

- 1) **This project is strictly being undertaken under the guidance and concerned teacher:**
- 2) Topics for Project are in general and student may modify or select the related subject in consultation with the teacher.

The Topics Suggested for Project Work :

- 1) A study of local market
- 2) Study advertising in local newspapers or outdoor advertising
- 3) Study of consumer satisfaction
- 4) Comparative study of buyer behaviour
- 5) Study of marketing strategies
- 6) Study of marketing of banking services
- 7) A comparative study of rural marketing versus urban marketing
- 8) Study of Customer Relationship Marketing (CRM)
- 9) An Analytical study of Marketing Mix
- 10) Study Customer Satisfaction of Product and Services
- 11) Study of Recent Trends in Marketing of any product or service
- 12) Study of Online Marketing