



SAVITRIBAI PHULE PUNE UNIVERSITY

FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY- 2020

STRUCTURE AND SYLLABUS

MASTER OF COMMERCE (M.COM.)

w.e.f. 2023-24

(For Colleges affiliated to Savitribai Phule Pune University)

Preamble

As per the guidelines of the National Education Policy - 2020, Higher Education System is required to focus on consistent growth and development of learners, which help them to face global challenges with required competence and a mind-set full of human values and integrity.

Savitribai Phule Pune University has revamped its two year Post Graduate degree program, Master of Commerce (M.Com.) to inculcate holistic approach through a well-designed syllabus, to achieve the multidisciplinary approach as envisioned by the NEP- 2020.

Keeping in view the requirements of global trade, commerce and industry, the level of the M. Com program has been elevated by integrating theory, practical, on the job training through extensive internship programme, research and community-oriented courses.

The programme will empower learners to accept professional challenges in a more effective and efficient manner. Learners will further develop an ability to make appropriate decisions based on skills and knowledge inculcated through the curriculum.

Objectives

1. To train and equip learners of post graduate program to understand and accept the challenges of corporate world and to withstand them through the study of analysis of advanced commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development.
3. To acquaint learners with significance of research in business.
4. To impart skills regarding methods of data collection and their interpretations.
5. To develop communication and analytical skills among learners.
6. To make learners industry ready.
7. To impart required knowledge to help them to provide new insights for the better work culture in the corporate world.
8. To help learners to imbibe correct values through capacity building and implement them through on the job training.

Program Outcome

1. Demonstrate an understanding of advanced commercial and business methods and processes, enabling learners to tackle and overcome challenges in the corporate world effectively.
2. Exhibit independent and logical thinking skills, leading to enhanced personality development and the ability to approach complex business situations with a critical mindset.
3. Recognize the significance of research in the business domain and apply research methodologies to address industry-specific problems and opportunities.
4. Acquire proficiency in various methods of data collection and interpretation, enabling learners to make informed decisions based on data-driven insights.
5. Enhance communication and analytical skills, fostering effective collaboration and problem-solving in professional settings.
6. Develop industry-ready competencies, preparing learners to thrive in the dynamic corporate environment.
7. Acquire essential knowledge to provide new insights and contribute to the promotion of a better work culture within corporate organizations.
8. Embrace and uphold correct values through capacity building and on-the-job training, reflecting ethical conduct and responsible business practices throughout their careers

**Illustrative Credit distribution structure for Two Years/ One Year PG
(M.A./M.Sc./M.Com.) and Ph. D. Programme**

Year (2 Yr PG)	Level	Sem. (2 Yr)	Major		RM	OJT / FP	RP	Cum. Cr.	Degree
			Mandatory	Electives					
I	6.0	Sem I	12-14 (2*4 +2*2 or 3*4+2)	4	4			20-22	PG Diploma (after 3 Yr Degree)
		Sem II	12-14 (2*4 +2*2 or 3*4+2)	4		4		20-22	
Cum. Cr. For PG Diploma			24-28	8	4	4	-	40-44	
Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree									
II	6.5	Sem III	12-14 (2*4 +2*2 or 3*4+2)	4			4	20-22	PG Degree After 3- Yr UG Or PG Degree after 4- Yr UG
		Sem IV	10-12 (2*4 +2 or 3*4)	4			6	20-22	
Cum. Cr. for 1 Yr PG Degree			22-26	8			10	40-44	
Cum. Cr. for 2 Yr PG Degree			46-54	16	4	4	10	80-88	
2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 Sem PG Degree (40-44 credits) after Four Year UG Degree									
	8.0		Course Work Min. 12 (3*4)		Training in Teaching / Education/ Pedagogy: 4		16 + Ph. D. Work		Ph.D. in Subject

Abbreviations: Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/ Apprenticeship; FP: Field projects; RM: Research Methodology; Research Project: RP; Cumulative Credits: Cum. Cr.

1. **Duration:**

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part consists of two semesters. Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be 22 credits. Total credits are 88.

2. **Eligibility:**

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

3. **Course Structure:**

The M.Com. degree course will be of two-year duration consisting of four semesters and of 88 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	22
2	Semester II	22
3	Semester III	22
4	Semester IV	22
	Grand Total	88

4. **Exit Options:**

After completion of the first two semesters (44 credits) of specified courses of those two semesters (i.e. 1st and 2nd) an exit option is provided to learners , at their specific request only, resulting in award of Post Graduate Diploma in Commerce.

5. **Examination: -**

- A. A student cannot appear for semester end examination unless he/she has maintained 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of examination forms, an undertaking from the student should be taken stating that he/she will be allowed to appear for examination subject to fulfilment of required attendance criteria during the remaining period of teaching of the course.
- B. Each credit will be evaluated for 25 marks.
- C. Each course will have a distribution of 30:70 for CIE and SEE.

- D. To pass a course, the student has to obtain forty percent marks in the CIE and SEE separately.
- E. If a student misses CIE examination, he/she will have a second chance with the permission of the teacher concerned. Such a second chance shall not be the right of the student; it will be the discretion of the teacher concerned to give or not to give second chance to a student to appear for internal assessment.
- F. A student cannot register for the third semester, if he/she fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters. In this case, a student can seek admission to first or second semester in order to complete the requisite number of credits and to be able to seek admission in the third semester. He or she will have to score 22 credits out of total 44 credits to be able to seek admission in the third semester.
- G. There shall be revaluation of the answer scripts of semester-end examination but not of internal assessment papers as per Ordinance no 134 A and B.

6. Format for CIE : -

- 1. CIE will be of 30% of the total marks for the particular course.
Following methodology be followed to conduct CIE:-

The subject teacher needs to adopt any two of the following methods for internal assessment:

- a) Written examination
- b) Online Quiz
- c) Power Point Presentations
- d) Projects
- e) Assignments
- f) Tutorials / Tutorials using Microsoft Excel
- g) Oral examination
- h) Open Book Test

7. Format for SEE (Theory):

SEE (Semester End Exam) Pattern for 70 marks

Instructions -

- 1) Q1 and Q6 are compulsory**
- 2) Students can attempt any three questions from Q. No. 2 to Q.No. 5**

Q1) Fill in the Blanks	5 marks
Q2) Descriptive Question from Unit 1	15 marks
Q3) Descriptive Question from Unit 2	15 marks
Q4) Descriptive Question from Unit 3	15 marks
Q5) Descriptive Question from Unit 4	15 marks
Q6) Write short notes on (Any 4 out of 6)	20 marks

8. Format for SEE for 35 marks (2 credits paper) (Theory):-

Instructions -

All questions are compulsory

Q1) Descriptive Question from Unit 1	10 marks
Q2) Descriptive Question from Unit 2	10 marks
Q3) Write short notes on (Any 3)	15 marks

9. Format for SEE :

Subjects:

- 1) Management Accounting (4 Credits) (70 Marks and 3 Hours)
- 2) Advanced Accounting (4 Credits) (70 Marks and 3 Hours)

Instructions:

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

Q. 1: Fill in the Blanks on all Units (One mark each)	=	5 Marks
Q. 2: Descriptive question on Unit-1	=	15 Marks
Q. 3: Problem on Unit-2	=	15 Marks
Q. 4: Problem on Unit-3	=	15 Marks
Q. 5: Problem on Unit-4	=	15 Marks
Q. 6: Short Notes on all Units (Any 4 out of 6)	=	20 Marks

10. Format for SEE :

Subjects:

- 1) Personal Income Tax and Tax Planning (4 Credits) (70 Marks and 3 Hours)

Instructions:

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

Q. 1: Fill in the Blanks on all Units (One mark each)	=	5 Marks
Q. 2: Descriptive question on Unit-1	=	15 Marks
Q. 3: Problem on any Head of Income of Unit-2	=	15 Marks
Q. 4: Descriptive question on Unit-3	=	15 Marks
Q. 5: Numerical Problem on Unit No. 4 (Taxable Income and Tax Liability of Individual)	=	15 Marks
Q. 6: Short Notes on all Unit (Any 4 out of 6)	=	20 Marks

11. Format for SEE :

Subjects:

1) Direct Tax (2 Credits) (35 Marks and 2 Hours)

Instructions:

1) Attempt any three questions from Question No. 1 to 4.

Q. 1: Descriptive question on Unit-1	=	10 Marks
Q. 2: Descriptive question on Unit-2	=	10 Marks
Q. 3: Numerical Problems on Unit-1 & 2 (Any 2 out of 4) (On Basic Concepts & Section 234A, 234B & 234C)	=	10 Marks
Q. 4: Short Notes (Any 3 out of 4)	=	15 Marks

12. Format for SEE :

Subject: Costs for Decision Making and Activity Based Costing

Semester End Examination Question Paper Pattern: 35 Marks (2 Credits)

Instructions:

1. Attempt any three questions from Question No.1 to 4

Q. 1 Descriptive Type Question	10 Marks
Q.2 Descriptive Type Question	10 Marks
Q.3 Problem Type Question	10 Marks
Q.4 Short Notes (Any 3 out of 4)	15 Marks

13. Format for SEE:

Subject: Costing Techniques and Responsibility Accounting

Semester End Examination Question Paper Pattern: 70 Marks (4 Credits)

Instructions:

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

Q. 1 Fill in the Blanks	05 Marks
Q.2 Descriptive Type Question	15 Marks
Q.3 Problem Type Question	15 Marks

Q.4 Problem Type Question	15 Marks
Q.5 Problem Type Question	15 Marks
Q.6 Short Notes (Any 4 out of 6)	20 Marks

14. Format for SEE :

Subject: Advanced Cost Accounting & Cost System

Semester End Examination Question Paper Pattern: 70 Marks (4 Credits)

Instructions:

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

Q. 1 Fill in the Blanks	05 Marks
Q.2 Descriptive Type Question	15 Marks
Q.3 Problem Type Question	15 Marks
Q.4 Problem Type Question	15 Marks
Q.5 Problem Type Question	15 Marks
Q.6 Short Notes (Any 4 out of 6)	20 Marks

FACULTY OF COMMERCE & MANAGEMENT - COMMERCE
Structure and Subject Codes for M.Com. as per NEP-2020
w.e.f. 2023-2024
Semester - I

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory (Compulsory)				
1.	MA501MJ	Management Accounting	4	Accountancy
2.	IE502MJ	Industrial Economics OR	4	Bus. Economics
	BS503MJ	Business Statistics OR	4	Statistics & Computer Application
	QA504MJ	Quantitative Applications	4	Statistics & Computer Application
Advanced Accounting & Taxation				
Major Mandatory				
3.	PT505MJ	Personal Income tax & Tax Planning	4	Accountancy
4.	DT506MJ	Direct Tax	2	Accountancy
Major Elective				
5.	AA507MJ	Advanced Accounting	4	Accountancy
Commercial Laws & Practices				
Major Mandatory				
6.	IS508MJ	Information Systems & E-Commerce Practices	4	Business Law
7.	LL509MJ	Labour Laws	2	Business Law
Major Elective				
8.	IP510MJ	Intellectual Property Laws	4	Business Law
Advanced Cost Accounting & Cost System				
Major Mandatory				
9.	AC511MJ	Advanced Cost Accounting & Cost Systems	4	Cost & Works Accounting

Sr. No.	Course Code	Subject	Credits	Name of BOS
10.	CD512MJ	Costs for Decision Making & Activity Based Costing	2	Cost & Works Accounting
Major Elective				
11.	CT513MJ	Costing Techniques and Responsibility Accounting	4	Cost & Works Accounting
Co-Operation & Rural Development				
Major Mandatory				
12.	CM514MJ	Cooperative Movement in India	4	Business Practices
13.	RI515MJ	Rural Infrastructure	2	Business Practices
Major Elective				
14.	OC516MJ	Organization of Cooperative Business	4	Business Practices
Business Practices & Environment				
Major Mandatory				
15.	OT517MJ	Organized Trades & Markets	4	Business Practices
16.	LO518MJ	Leadership and Organizational Behaviour	2	Business Practices
Major Elective				
17.	BE519MJ	Business Environment & Policy	4	Business Practices
Business Administration				
Major Mandatory				
18.	PO520MJ	Production & Operation Management	4	Bus. Administration
19.	EC521MJ	E-Commerce	2	Bus. Administration
Major Elective				
20.	FM522MJ	Financial Management	4	Bus. Administration
Advanced Banking & Finance				
Major Mandatory				

Sr. No.	Course Code	Subject	Credits	Name of BOS
21.	CB523MJ	Central Banking	4	Banking & Finance
22.	UB524MJ	Universal Banking	2	Banking & Finance
Major Elective				
23.	LF525MJ	Legal Framework of Banking	4	Banking & Finance
Advanced Marketing				
Major Mandatory				
24.	SM526MJ	Social Media Marketing	4	Marketing
25.	EM527MJ	Event management	2	Marketing
Major Elective				
26.	MT528MJ	Marketing Techniques	4	Marketing
Research Methodology (Compulsory)				
27.	RM529MJ	Research Methodology	4	Business Practices

Semester - II

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory (Compulsory)				
1.	FA551MJ	Financial Analysis & Control	4	Accountancy
2.	ST552MJ	Strategic Management	4	Bus. Administration
Advanced Accounting & Taxation				
Major Mandatory				
3.	BT553MJ	Business Tax Assessment & Planning	4	Accountancy
4.	IT554MJ	Indirect Tax	2	Accountancy
Major Elective				
5.	SA555MJ	Specialized Areas in Accounting	4	Accountancy
Commercial Laws & Practices				
Major Mandatory				
6.	DC556MJ	Laws Relating to Copyright & Design	4	Business Law
7.	LA557MJ	Law of Arbitration	2	Business Law
Major Elective				
8.	ES558MJ	E-Security & Cyber Laws	4	Business Law
Advanced Cost Accounting & Cost System				
Major Mandatory				
9.	CA559MJ	Application of Cost Accounting	4	Cost & Works Accounting
10.	VA560MJ	Variance Analysis & Interpretation	2	Cost & Works Accounting
Major Elective				
11.	CC561MJ	Cost Control & Cost System	4	Cost & Works Accounting
Co-Operation & Rural Development				

Sr. No.	Course Code	Subject	Credits	Name of BOS
Major Mandatory				
12.	MC562MJ	Management of Co-Operative Movement	4	Business Practices
13.	RE563MJ	Rural Entrepreneurship & Micro Finance	2	Business Practices
Major Elective				
14.	IC564MJ	International Cooperative Movement	4	Business Practices
Business Practices & Environment				
Major Mandatory				
15.	BP565MJ	Modern Business Practices	4	Business Practices
16.	BL566MJ	Business Laws & Ethics	2	Business Practices
Major Elective				
17.	BA567MJ	Business Environment Analysis	4	Business Practices
Business Administration				
Major Mandatory				
18.	BV568MJ	Business Ethics & Professional Values	4	Bus. Administration
19.	CS569MJ	Corporate Social Responsibility	2	Bus. Administration
Major Elective				
20.	KM570MJ	Elements of Knowledge Management	4	Bus. Administration
Advanced Banking & Finance				
Major Mandatory				
21.	LP571MJ	Banking Law & Practices	4	Banking & Finance
22.	PS572MJ	Banking Product & Services	2	Banking & Finance
Major Elective				
23.	MP573MJ	Monetary Policy	4	Banking & Finance

Sr. No.	Course Code	Subject	Credits	Name of BOS
Advanced Marketing				
Major Mandatory				
24.	CR574MJ	Customer Relationship Marketing & Retailing	4	Marketing
25.	BR575MJ	Branding	2	Marketing
Major Elective				
26.	MS576MJ	Service Marketing	4	Marketing
On the Job Training / Field Project (Compulsory)				
27.	JT577MJT	On the Job Training OR	4	Concerned Specialization
	FP578MJT	Field Project	4	Concerned Specialization

M.COM

Semester - I

Syllabus

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: M. Com. in Advanced Accounting & Taxation
Program Code: M.Com.

Class: M. Com. SEM-I
Subject: Management Accounting

Name of the Program: M. Com.	Course Code: MA501MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name	No. of Lectures Per Week	Credits	Marks
M. Com.	I	MA501 MJ	Management Accounting	5	4	100

Course Objectives:

- To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
- Equip the students with the knowledge and skills of concepts, techniques of management accounting.
- Enhance skills of students regarding managerial decision-making.
- To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision-making in the business corporates.

Course Outcomes:

- 1) Students will understand importance of management accounting and functions of Management Accounting.
- 2) Students will understand various decision-making techniques of marginal costing and its application in modern business.
- 3) Product Pricing decision-making capacity of the students will be developed.
- 4) Learners can prepare various budgets independently

Unit	Title and Contents	No. of Lectures
1	Introduction to Management Accounting (Theory) 1.1 Introduction of Management Accounting 1.2 Limitations of Financial Accounting 1.3 Meaning, definition and evolution of Management Accounting 1.4 Scope and functions of Management Accounting	15

	<p>1.5 Distinguish between Financial Accounting and Management Accounting</p> <p>1.6 Distinguish between Cost Accounting and Management Accounting</p> <p>1.7 Advantages and Limitations of Management Accounting</p> <p>1.8 Study and analysis of Case Studies:</p> <p>1.8.1 Parle G Case: History of Parle G and Success of the Century</p> <p>1.8.2 Ford Accounts Payable Case: Business Process Reengineering</p>	
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2	<p>Application of Marginal Costing Technique</p> <p>2.1 Introduction of Marginal Costing</p> <p>2.2 Comparison among Marginal Costing, Absorption Costing and Differential Costing</p> <p>2.3 Features and Assumptions of Marginal Costing</p> <p>2.4 Key Terms: Marginal Cost, Contribution, Profit-Volume Ratio, Break Even Point (BEP), Angle of Incidence, Margin of Safety, Cost-Volume-Profit Analysis</p> <p>2.5 Advantages and Limitations of Marginal Costing</p> <p>2.6 Break Even Analysis, Assumptions of Break Even Analysis, Break Even Chart</p> <p>2.7 Cost Volume Profit Analysis and its utility</p> <p>2.8 Key factors / Limiting factors (Material, Labour, Plant Capacity, Sales)</p> <p>2.9 Numerical Problems on various Key Terms of Marginal Costing, BEP, Cost-Volume-Profit Analysis and Key Factors</p>	15
3	<p>Budget and Budgetary Control</p> <p>3.1 Introduction and Meaning of Budget, Forecast, Budgeting and Budgetary Control</p> <p>3.2 Features of Budget</p> <p>3.3 Objectives of Budgetary Control</p> <p>3.4 Advantages and Limitation of Budgetary Control</p> <p>3.5 Installation of Budgetary Control System</p> <p>3.6 Classification of Budgets (According to Time, Function and Flexibility)</p> <p>3.7 Zero Base Budgeting: Meaning, Process, Advantages & Limitations</p> <p>3.8 Numerical problems on Flexible Budget and Functional Budgets</p>	15
4	<p>Pricing Decisions</p> <p>4.1 Concept of Pricing</p> <p>4.2 Objectives of Pricing</p> <p>4.3 Types of Pricing</p> <p>4.4 Factors affecting Pricing of Product</p> <p>4.5 Methods of Product Pricing: Cost-Based Pricing (Marginal Cost / Variable Cost, Full Cost), Penetration Pricing, Skimming Pricing, Special Order Pricing, Return on Investment (ROI) Pricing</p> <p>4.6 Numerical Problems on Marginal Cost / Variable Cost, Full Cost, Special Order Pricing only</p>	15

Teaching Methodology:	<ul style="list-style-type: none"> • Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Recommended Books: <ol style="list-style-type: none"> 1. Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 2. Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 3. Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 4. Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 5. Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 6. Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 7. Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 8. Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd. 9. Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand & Sons, New Delhi 10. Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi 11. Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi. 12. Cost and Management Accounting, Inamdar S.M., Everest Publishing House. 13. Study Materials of ICAI, ICSI, ICMA 14. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary 	
Scheme of Examination: <ol style="list-style-type: none"> 1. Internal Assessment: 30% 2. External Assessment: 70% 	

Revised Syllabus (2023 Pattern as per NEP) Faculty: COMMERCE

Program Name: M. Com

Class: M. COM. PART I (SEM I)

Subject: Industrial Economics

Academic Year: 2023-2024

Name of the Program: M.Com.	Course Code IE502MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name/ Subject	No. of Lectures/ per week	Credits	Marks
M. Com. Part I	I	IE502MJ	Industrial Economics	5	4	100

Course Objectives:

1. To help the learners to understand the concepts of industrial economics.
2. To help the learners to acquire knowledge about the recent changes in industrial finance, measures to correct industrial imbalance.
3. To enable the students to identify the location of industries and the concepts associated therewith.
4. To make the learners aware of the industrial profile of Maharashtra.
5. To enable the students to apply and interpret the concepts of industrial economics.

Course Outcome:

1. Learners will be acquainted with the concepts of industrial economics
2. The learners will get exposed to recent changes in industrial finance, measures to correct industrial imbalance etc.
3. The students will identify the location of industries and the concepts associated therewith
4. The learners will be aware of the industrial profile of Maharashtra
5. The students will develop an ability to apply and interpret the concepts of industrial economics

Unit	Title and Contents	No. of Lectures
1	Introduction to Industrial Economics <ol style="list-style-type: none"> 1. Meaning, Nature and Scope of Industrial Economics 2. Need and Significance of Industrial Economics 3. Concept of Productivity and Efficiency 4. Concept of Composition and Growth - Structural Transformation of Public Sector Industries and Private Sector Industries 5. Classification of Industries after 1991 6. Role of Agro Industries after 1991 7. Changing Role of Public Sector and Private Sector Industries and their Problems. 8. Industrial Combinations- Causes, Mergers, Amalgamation and Acquisition 	15
2	Industrial Location and Regional Development <ol style="list-style-type: none"> 1. Factors Affecting Location of Industries 2. Theories of Industrial Location - <ol style="list-style-type: none"> a) Alfred Weber's Theory b) Sergeant Florence Theory c) Matrix Theory of Industrial Location 3. Industrial Imbalance - <ol style="list-style-type: none"> a) Need for Balanced Regional Development b) Causes of Industrial Imbalance c) Measures for Solving Industrial Imbalance 4. Hirschman Theory of Unbalanced Growth 5. Regional Industrial Imbalance in India- <ol style="list-style-type: none"> a) Extent of Regional Industrial Imbalance b) Government Policy for Balanced Regional Industrial Development. 	15
3	3. Industrial Finance and Policy <ol style="list-style-type: none"> 1. Sources of Industrial Finance- <ol style="list-style-type: none"> 1. Types of Internal Sources of Finance 2. Types of External Sources of Finance 2. Institutional Finance- Role and Contribution of IDBI, SFCs, SIDBI, NABARD and EXIM Bank 3. Foreign Capital- <ol style="list-style-type: none"> 1. Institutional Foreign Capital- International Development Agency (IDA), International Financial Corporation (IFC), Asian Development Bank (ADB), BRICS Bank 2. External Commercial Borrowings- American Depositary Receipt (ADR), Global Depositary Receipt (GDR) 4. Recent Trends in Financing Large Scale Industries 5. Recent Trends in Financing MSMEs (MUDRA, Startup Loan, Crowd Funding) 	15

4	4. Major Industries in Maharashtra: Working, Problems and Progress <ol style="list-style-type: none"> 1. Pharmaceutical Industries 2. Petrochemical and Chemical Industries 3. Electronics Industries 4. Software Industries 5. Cooperative Industries 6. Agro Based and Forest Industries 7. Food Processing Industries 8. Construction Industries 	15
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Teaching Methodologies:	<ol style="list-style-type: none"> 1. Class Room Lectures. 2. Expert Sessions. 3. Industrial Visits 4. Open Book Test 5. Library Assignment. 6. Assignments & Presentations 7. Case Studies.
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Internship for Students if any: Not Applicable

<p>Suggested Reference Books:</p> <ol style="list-style-type: none"> 1. Ahluwala. I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi. 2. Barthwal. R. R. (2021), Industrial Economics (4th Edition), Wiley Eastern Ltd., New Delhi. 3. Cherunilam. F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai. 4. Mishra M. (2022), Industrial Economics, Kunal Book, New Delhi 5. Desai. B. (1991), Industrial Economy in India, (3rd Edition), Himalayan Publishing House, Mumbai. 6. Divine, P.J. and R.M. Jones et al. (1976), An Introduction to Industrial Economics, George Allen and Unwin Ltd., London. 7. Kar S. and et. al. (2015), Industrial and Labour Economics, Springer India 8. Mani N (2022), Industrial Economics, New Century Publications, New Delhi 9. Singh A. K. and Kanaujiya K. S. (2022), Rural Industrialization: Challenges and Opportunities , Kunal Book, New Delhi 10. Rajesh Kumar R (2021) Industrial Economics and Foreign Trade, Jyothis Publishers, Ernakulam, Kerala 11. Sabade B.R (2009), Industrial Development of Maharashtra, Mahratta Chamber of Commerce and Industries, Pune 12. Industrial Maharashtra: Facts, Figures and Opportunities, (2007), Maharashtra Economic Development Council, Maharashtra, Mumbai 13. Mungekar B. (2003), The Economy of Maharashtra- Changing Structure and Emerging Issues, Dr. Ambedkar Institute of Social and Economic Change, Mumbai 14. Mahajan D. J. (2017), Industrial Economy: A Macro Study of Maharashtra, Indian Books and Periodicals, New Delhi 15. Vishwanathan R. (2016), Industrial Finance, Laxmi Publication, Chennai 16. Khan M. Y. (1982), Industrial Finance, Tata McGraw Hill Publication, Mumbai

M.COM.
ADVANCED ACCOUNTING & TAXATION

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: **COMMERCE & MANAGEMENT (Commerce)**
Program Name: **M. Com in Advanced Accounting & Taxation**
Program Code: **M.Com.**

Class: M. Com. SEM-I
Subject: Personal Income Tax and Tax Planning

Academic Year: 2023-24

Name of the Program: M. Com.	Course Code PT505MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. Com.	I	PT505 MJ	Personal Income Tax and Tax Planning	5	4	100

Course Objectives:

- To understand the provisions of residential status of individual assessee
- To learn various forms of ITR and other forms
- To understand Tax Planning and deductions under Chapter VI
- To study of clubbing income and computation of individual's taxable income and tax liability under different tax regime.

Course Outcomes:

After completion of the course, learners would be able to:

- Determine the residential status of individual, and learn various forms of ITR and e-filing of Income Tax Return
- Learn computation of income under different heads of incomes
- Make Tax Planning and learn deductions under Chapter VI
- Learn clubbing income and compute individual's taxable income and tax liability under different tax regime

Unit	Title and Contents	No. of Lectures
1	Residential Status of Individual, ITR and Other Forms:	15

	<p>1.1 Relevance of residential status and general norms of residential status</p> <p>1.2 Residential status of an individual</p> <p>1.3 ITR Forms under Income Tax (ITR 1-7, Form 16, Form 16A, 15H, 15G, Form 26AS, Annual Information System (AIS), Tax Payers Information Summary (TIS)</p> <p>1.4 E-Filing of Income Tax Return</p>	
2	<p>Heads of Income:</p> <p>2.1 Income from Salary</p> <p>2.2 Income from House Property</p> <p>2.3 Profit or Gains from Business or Profession</p> <p>2.4 Income from Capital Gains</p> <p>2.5 Income from Other Sources</p>	15
3	<p>Tax Planning and Deductions under Chapter VIA to Individual Assessee:</p> <p>3.1 Brief Concept: Tax planning / avoidance / evasion</p> <p>3.2 Distinction between the Tax Avoidance and Tax Evasion</p> <p>3.3 Distinction between Tax Planning and Tax Management</p> <p>3.4 Hints for tax planning of salaried employee</p> <p>3.5 Deductions from Gross Total Income under Chapter VIA to Individual Assessee</p>	15
4	<p>Clubbing of Income and Computation of Total Taxable Income and Tax Liability of Individual:</p> <p>4.1 Income of other persons included in Assessee's total income (Clubbing of Income)</p> <p>4.2 Computation of Taxable Income and Tax Liability of Individual under Old and Alternate Tax Regimes</p>	15

Teaching Methodology:	<ul style="list-style-type: none"> • Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Suggested Reference Books:	
1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi	

2. **Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhanian and Dr. Kapil Singhanian, Taxmann Publication (P) Ltd., New Delhi**
3. **Constitution of India**
4. **Bare Act: Income Tax Act 1961**
5. **Direct Taxes Ready Reckoner by Dr. Vinod K. Singhanian, Taxmann Publication (P) Ltd., New Delhi**
6. **Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House**
7. **Study Materials of ICAI, ICSI, ICMA**
8. **Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary**

Scheme of Examination:

1. **Internal Assessment: 30%**
2. **External Assessment: 70%**

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: M. Com in Advanced Accounting & Taxation
Program Code: M.Com.

Class: M. Com. SEM-I
Subject: Direct Tax

Academic Year: 2023-24

Name of the Program: M. Com.	Course Code DT506MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. Com.	I	DT506 MJ	Direct Tax	30	2	50

Course Objectives:

- To understand the Constitutional provisions for levy of Tax in India.
- To learn basic concepts of Income Tax Act 1961.
- To learn the old tax regime and alternative tax regime.
- To learn the provision pertaining to ICDS, payments of advance tax and interest penalty.

Course Outcomes:

After completion of this course, learners would be able to:

- Understand Tax System in India and Constitutional provisions for enactment of Taxation Laws
- Interpret various basic terms / concepts of Income Tax Act 1961
- Differentiate old tax regime and alternative tax regime
- Understand procedure of ICDS, payments of advance tax and interest penalty

Unit	Title and Contents	No. of Lectures
1	Basic Concepts and ICDS: 1.1 Money Bill and Finance Bill: Meaning and its Constitutional Provisions. 1.2 Introduction of Tax, Types of Taxes and difference between Direct Tax and Indirect Tax. 1.3 Features of Income Tax Act 1961. 1.4 Basic Concepts of Income Tax:	15

	<p>1.4.1 Assessment Year</p> <p>1.4.2 Previous Year and Uniform Previous Year</p> <p>1.4.3 Person</p> <p>1.4.4 Assessee</p> <p>1.4.5 Income</p> <p>1.4.6 Charge of Income Tax</p> <p>1.4.7 Gross Total Income</p> <p>1.4.8 Agricultural Income</p> <p>1.4.9 Assessment</p> <p>1.4.10 Capital Expenditure and Revenue Expenditure</p> <p>1.4.11 Capital Income and Revenue Income</p> <p>1.5 Difference between exemption and deduction</p> <p>1.6 Methods of Accounting</p> <p>1.7 Introduction of Income Computation and Disclosure Standards (ICDS)</p> <p>1.8 Problems on Basic Concepts</p>	
2	<p>Tax Regime and Advance Payment of Tax:</p> <p>2.1 Rate of Income Tax under Old Tax Regime</p> <p>2.2 Rates of Income Tax under Alternative Tax Regime</p> <p>2.3 Conditions and restriction under Alternative Tax Regime</p> <p>2.4 Exemptions and deductions disallowed under the Alternative Tax Regime</p> <p>2.5 Exemptions and deductions allowed under the Alternative Tax Regime</p> <p>2.6 Advance payment of tax</p> <p>2.7 Interest payable by the Assessee under section 234A, 234B, and 234C</p> <p>2.8 Problems on under section 234A, 234B, and 234C</p>	15

Teaching Methodology:	<ul style="list-style-type: none"> • Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Suggested Reference Books:	
1. Students' Guide to Income Tax by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi	

2. Direct Taxes Law and Practice (Professional Edition) by Dr. Vinod K. Singhania and Dr. Kapil Singhania, Taxmann Publication (P) Ltd., New Delhi
3. Constitution of India
4. Bare Act: Income Tax Act 1961
5. Direct Taxes Ready Reckoner by Dr. Vinod K. Singhania, Taxmann Publication (P) Ltd., New Delhi
6. Income Tax Ready Reckoner by CA N. V. Mehta, Shri Kuber Publishing House
7. Study Materials of ICAI, ICSI, ICMA
8. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination:

1. Internal Assessment: 30%
2. External Assessment: 70%

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)
Program Name: M. Com. in Advanced Accounting & Taxation
Program Code: M.Com.

Class: M. Com. SEM-I
Subject: Advanced Accounting

Academic Year: 2023-24

Name of the Program: M. Com.	Course Code AA507MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name	No. of Lectures Per Week (Per Lecture = 60 Minutes)	Credits	Marks
M. Com.	I	AA507 MJ	Advanced Accounting	5	4	100

Course Objectives:

- To understand the application of IND - AS, IFRS for companies
- To learn treatment of Accounting for Price Level Changes
- To study of accounting treatment of the preparation of consolidated statements
- To learn the incorporation of Statement of Accounts of Foreign Branch into Head Office Statement of Accounts.

Course Outcomes:

After completion of the course, learners would be able to:

- Inculcate knowledge of AS, Ind AS, IFRS, BRSR and IR.
- Prepare consolidated financial statements of Holding Company and its subsidiary.
- Understand and present the realistic view of the company's profitability with the help of Price Level Accounting.
- Incorporate the Financial Statements of Foreign Branch into Financial Statements of Head Office.

Unit	Title and Contents	No. of Lectures
1	Introduction, Accounting Principles and Reporting: 1.1 Need for Accounting 1.2 Development of Accounting and Accounting as Information System 1.3 Bases or Methods Accounting	15

	<p>1.4 Qualitative characteristics of Accounting Information System</p> <p>1.5 Meaning of Branches of Accounting (Financial, Cost, Management, Environmental, Human Resource, Inflation etc.)</p> <p>1.6 Accounting Principles (Concepts and Conventions) and US GAAP</p> <p>1.7 Rules of Accounting (Traditional Approach Vs. Modern Approach)</p> <p>1.8 IFRS (History & Structure, Objectives of IASB, Meaning of IFRS, Scope of IFRS, Assumptions of IFRS, IFRS around the world, IFRS Main Financial Statements)</p> <p>1.9 IFRS-Convergence in India & Ind AS (Meaning of Ind AS, Applications of AS and Ind AS, Difference between AS and Ind AS)</p> <p>1.10 Business Responsibility and Sustainability Reporting (BRSR)</p> <p>1.11 Integrated Reporting: Aspects of Integrated Reporting, Financial Reporting Vs Integrated Reporting</p>	
2	<p>Accounting for Price Level Changes:</p> <p>2.1 Introduction</p> <p>2.2 Price Level Accounting</p> <p>2.3 Inflation Accounting</p> <p>2.4 Limitations of Conventional Financial Statements</p> <p>2.5 Methods of Accounting for changing prices</p> <p> 2.5.1 Current / General Purchasing Power Method (CPP / GPP)</p> <p> 2.5.2 Current Cost Accounting Method (CCA)</p> <p> 2.5.3 Hybrid Method (A mixture of CPP and CCA)</p> <p>2.6 India and Price Level Accounting</p> <p>2.7 Numerical Problems on CPP and CCA Method)</p>	15
3.	<p>Holding Companies</p> <p>3.1 Definition of Holding and Subsidiary Companies</p> <p>3.2 Advantages and Disadvantages of Holding Companies</p> <p>3.3 Ind AS 27: Consolidated and Separate Financial Statements</p> <p>3.4 Preparation of Consolidated Balance Sheets (As per Schedule III of The Companies Act 2013)</p> <p> 3.4.1 Capital Profits & Revenue Profits</p> <p> 3.4.2 Goodwill / Capital Reserve</p> <p> 3.4.3 Non-Controlling Interest (Minority)</p> <p> 3.4.4 Mutual Owings (Inter Company)</p> <p> 3.4.5 Controlling Interest acquired during the course of the year</p> <p> 3.4.6 Treatment relating to preference shares of the subsidiary</p> <p> 3.4.7 Unrealized Profits</p>	15

	<p>3.4.8 Bonus Shares</p> <p>3.4.9 Dividend from subsidiary company out of pre and post-acquisition profits</p> <p>3.4.10 Proposed Dividend</p>	
4	<p>Branch Accounts</p> <p>4.1 Introduction to Branch</p> <p>4.2 Classification of Branches</p> <p>4.3 Foreign Branch</p> <p>4.4 AS-11: The effects of changes in foreign exchange rates</p> <p>4.5 Ind AS-21: Effects of Changes in Foreign Exchange Rates</p> <p>4.6 Difference between AS-11 and Ind AS-21</p> <p>4.7 Numerical problems on Foreign Branch</p>	15

Teaching Methodology:	<ul style="list-style-type: none"> • Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • Assignments, Tutorials and Presentations • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any: Not applicable	
Suggested Reference Books:	
<ol style="list-style-type: none"> 1. Introduction to Accountancy by T. S. Grewal S. Chnad and Company (P) Ltd., New Delhi 2. Advanced Accounts Vol.-I & II by Shukla, Grewal & Gupta, S. Chand and Company (P) Ltd., New Delhi 3. Advanced Accountancy by R. L. Gupta and M. Radhaswamy S. Chand and Company (P) Ltd., New Dehi 4. Students Guide to Accounting Standards by D.S. Rawat, Taxmann 5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi 8 6. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai 7. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi 8. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana 9. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata 10. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi 11. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi. 12. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi 	

13. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.

14. Study Materials of ICAI, ICSI, ICMA

15. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination:

1. Internal Assessment: 30%

2. External Assessment: 70%

M.COM.
Business Administration

Program Name: M. Com in Business Administration

Class: M. COM. PART I (SEM I)

Subject: Production & Operation Management

Name of the Program: M. Com.	Course Code: PO520MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M. COM. PART I	I	PO520MJ	Production & Operation Management	5	4	100

Course Objectives:

1. To understand the core ideas and concepts of production and operations management (POM) and the importance of this area of management for effective organizations.
2. To give students a thorough understanding of production systems, including the various types, important components, and essential roles in both production and material management.
3. To educate students on operations management's concepts, methods, and practices and to help them understand how it can increase competitiveness and operational effectiveness.
4. To give students a thorough understanding of supply chain management (SCM) and all of its essential elements, procedures, and tactics.

Course Outcomes:

1. Students will be able to define the main goals, duties, and review of production and operation management and understand the significance of successful POM in achieving operational effectiveness and competitiveness.
2. Students will thoroughly understand production systems, which will serve as a strong basis for their further exploration of production and operation management principles and practices.
3. Students will learn about various operations management strategies and tactics, including inventory control and lean operations management. Additionally, they will learn about current trends and advancements in the industry as well as the difficulties faced in operations management.

4. Students will have a strong foundation in supply chain management principles, enabling them to apply them and optimize the movement of products and information across the supply chain to increase operational effectiveness and customer satisfaction.

Unit	Title and contents	No of Lectures
1	<p style="text-align: center;">INTRODUCTION TO PRODUCTION AND OPERATION MANAGEMENT</p> <ol style="list-style-type: none"> 1. Meaning of Production and Operation Management 2. Nature of Production and Operation Management 3. Importance of Production and Operation Management 4. Functions of Production and Operation Management 5. Types of Production Systems 6. Concept of Service System 7. Recent Trends in Production and Services System 8. Concept of Plan Layout 9. Objectives of Plan Layout 10. Basic Principles of Plan Layout 11. Types of Plan Layout 12. Safety Considerations and Environmental Aspects 	15
2	<p style="text-align: center;">PRODUCTION SYSTEM</p> <ol style="list-style-type: none"> 1. Introduction - Meaning, Definition 2. Models of Production System 3. Product vs. Services 4. Functions of Production and Material Management 5. Types of Production Systems 6. Process-Focused & Product-Focused Systems 7. Production Planning and Control 8. Product Strategies 9. Product Life Cycle 10. Productivity Variables 11. Productivity Measurement 12. Product Design and Development 	15

Unit	Title and contents	No of Lectures
3	<p>OPERATION MANAGEMENT</p> <ol style="list-style-type: none"> 1. Meaning of Operation Management 2. Functions of Operation Management 3. Roles & Responsibilities of Operation Management 4. Methods of Operations Management 5. Challenges in Operation Management 6. Vendor and Inventory Management 7. Techniques in Inventory Management 8. Quality Management 9. Manufacturing Management 10. Recent Trends and Development in Operation Management 11. Lean Operations Management 12. Principles of Lean Operation Management 13. Tools in Lean Operation Management 14. Simplifying an Operation for Lean Operation Management 15. Purposes of Lean Operations 	15
4	<p>SUPPLY CHAIN MANAGEMENT</p> <ol style="list-style-type: none"> 1. Introduction 2. Components of Supply Chain Management 3. Process of Supply Chain Management 4. Strategies in Supply Chain Integration 5. Nature of Supply Chain Integration 6. Factors Driving Supply Chain Integration 7. Barriers to Supply Chain Integration 8. Process in Supply Chain Integration 9. Demand Forecasting in Supply Chain 10. Components of Forecasting 11. Forecasting Approaches 12. Steps In Demand Forecasting Process 	15

Teaching Methodology:	<ol style="list-style-type: none"> 1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation
Internship for Students if any: Not Applicable	
Suggested Reference Books: <ol style="list-style-type: none"> 1. William J. Stevenson, “Operation Management”, McGraw-Hill Education 2. Jay Heizer, Barry Render, and Chuck Munson, “Operation Management: Sustainability and Supply Chain Management”, Pearson Education 3. Steven Nahmias, “Production and Operation Analysis”, McGraw-Hill Education 4. Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman, “Operations Management: Processes and Supply Chains”, Pearson Education 5. Jay Heizer and Barry Render, “Principles and Operations Management”, Pearson Education 	
Scheme of Examination: Internal Assessment: 30 % Semester End Exam: 70 %	

Revised Syllabus (2023 Pattern as per NEP) Faculty:

COMMERCE

Program Name: M. Com in Business Administration

Class: **M. COM. PART I (SEM I)**

Subject: E-Commerce

Academic Year: **2023-2024**

Name of the Program: M. Com.	Course Code: EC521MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name	No. of Lectures	Credits	Marks
M. COM. PART I	I	EC521MJ	E-Commerce	30	2	50

Course Objectives:

1. To understand the importance, role, and activities of E-Commerce.
2. To enable students to know the concepts of E-Money and E-Payment systems used in E-Commerce.
3. To help students to understand what is E-Marketing and the role of Search Engine operations.
4. To identify how Cyber Security and IT Act plays an important role in E-Commerce.

Course Outcomes:

1. Students will understand the Role of E-Commerce Industry and the utility of E-Commerce models.
2. Students will gain insight knowledge for E-Payment systems. How technology plays a vital role in the E-commerce sector will be learnt by them.
3. Students will be able to understand the recent e-marketing tools and their utility. How search engine operation help to search data will be learnt by them.
4. Functioning of Digital economy will be understood. Students will gain knowledge about various cyber threats and understand the importance of IT Act and Cyber security.

Unit	Title and contents	No of Lectures
1	E-Commerce and Business Model Concepts <ol style="list-style-type: none"> 1. Introduction to E-Commerce, Role of E-Commerce in Business Economy. 2. - Factors responsible for the growth of E-Commerce in India Opportunities and Challenges for E-Commerce in India 3. E-Commerce Business Models. 4. Search Engine Optimization (SEO), Content Marketing, Social Media Marketing. 5. Internet Banking, Mobile Retailing. 	15
2	E-Payment Systems and Cyber Security <ol style="list-style-type: none"> 2.1 Digital Currencies, Crypto Currencies -Introduction, Digital Disruption in E-Money Market. 2.2 Modern Digital Payment trends - Credit/Debit Cards, QR Code Scanners, Mobile point of sale, NEFT and RTGS. Contactless Payments - Samsung Pay/Apple Pay and use of NFC Technology. 2.3 Role of modern digital payment systems and Challenges faced in Indian Retail Sector. 2.4 Cyberwarfare - Automotive hacking, Cloud services vulnerability, Mobile Hacking. Data Privacy as a discipline, Insider threats, Phishing, ATM frauds. 2.5 Information Technology Act -2000: Role, Need and Importance, Software development and legal issues, Shrink-wrap contracts. 	15
Teaching Methodology:		<ol style="list-style-type: none"> 1. Class Room Lectures. 2. Guest Lectures. 3. Visiting to various Companies. 4. Group Discussion, Debates 5. Assignments & Presentation 6. Corporate Cases and Discussions on it
Suggested Reference Books: <ol style="list-style-type: none"> 1 E-Commerce - An Indian Perspective S.J.P.T. Joseph PHI Learning Pvt. Ltd.; 6th edition (10 October 2019) India 2. E-Commerce Shruti Mathur Pinnacle Learning (1 January 2020) India 3. E-Commerce Concepts- Models - Strategies. C.S.V. Murthy Himalaya Publishing House India 4. E-Business and E-Commerce Management David Chaffey Pearson Education - 5th Edition India 5. E-Commerce - Strategy Technology and Applications David Whiteley McGraw Hill Education (1 July 2017) India 6. Electronic Commerce - Framework Technologies and Applications Bharat Bhasker McGraw Hill Education; Fourth edition (1 July 2017) India 		

Class: M. COM. PART I (SEM I)

Subject: Financial Management

Name of the Program: M. Com.	Course Code: FM522MJ	Name of the Department: Commerce
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Class	Semester	Course Code	Course Name	No. of Lectures/ per week	Credits	Marks
M COM. PART I	I	FM522MJ	Financial Management	5	4	100

Course Objectives:

1. To acquaint the student with knowledge of various Financial Management terminologies (Investment ,Credit Planning , Working Capital Management
2. To understand the concepts relating to Financing & Financial Statement Analysis
3. To utilize the information gathered to reach an optimum conclusion by a process of reasoning
4. To enable the students to use their learning to evaluate, make decisions and provide recommendations

Course Outcomes:

1. Students will understand the Financial System of India ad its role and importance in financial management.
2. Students will understand the concepts of financing and will gain knowledge on Financial Statement Analysis .
3. Students will understand how to make Investment Decisions and the importance of Capital budgeting techniques.
4. Students will have a strong foundation in understanding the meaning and nature of Working Capital management and to formulate Credit and Collection policy.
5. They will gain knowledge on how to evaluate a project and provide recommendations for the same.

Unit	Title and contents	No of Lectures
1	Introduction 1.1 Meaning and objectives of Financial Management , 1.2 Financial systems in India - RBI , SEBI. 1. 3 New trends in Financial Management	15
2	Financial Statements & Financial Analysis 2.1 Concept of Financial Statements 2. Understanding and analyzing Income and Balance Statements 2.3 Financial Analysis - Types and Techniques	15
3	Investment Decisions 3.1 Capital Expenditure - meaning and concept 3.2 Capital Budgeting, techniques of Capital Budgeting. 3.3 Investment Decision Methods - Payback , Net Present Value , A.R.R and I.R.R	15
4	Working Capital & Credit Management 1. Meaning and Nature of Working Capital 2. Factors affecting Working Capital, Production Cycle 3. Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing	15
Teaching Methodology:		1. Class Room Lectures. 2. Problems solving 3. Guest Lectures. 4. Visiting to various Companies. 5. Group Discussion, Debates 6. Assignments & Presentation 7. Corporate Cases and Discussions on it
Internship for Students if any: Not Applicable		
Suggested Reference Books: <ol style="list-style-type: none"> 1. Financial Management - By M.Y.Khan and P.K. Jain (Tata Mcgraw Hill) 2. Financial Management - By I.M.Pandey (Vikas Publishing House) 3. Financial Management - By Prasanna Chnadra (Tata Mcgraw Hill) 4. Financial Management - By P.V. Kulkarni (Himalaya Publishing House) 5. Financial Management - By Prasanna Chnadra (Tata Mcgraw Hill) 6. The Indian Financial System - By Bharati Pathak (Dorling Kindersley Pvt. Ltd.) 7. Financial Policy and Management Accountant - By Bhabatosh Banerjee(PHI Learning Pvt. Ltd.) 		

8. Introduction to Lease Financing - By Rajas Parchure , N. Ashok(Time Research Foundation)
9. Credit Management - By Herbert Edwards (Coles Publishing Co. Ltd.)
Financial Management - Dr. Parag Kalkar, Success Publications

Scheme of Examination:

- i. Internal Assessment: 30 %
- ii. Semester End Exam: 70 %