



SAVITRIBAI PHULE PUNE UNIVERSITY
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)

NATIONAL EDUCATION POLICY- 2020
STRUCTURE AND SYLLABUS
MASTER OF COMMERCE (M.Com)
w.e.f. 2023-2024

1. Format for CIE:

CIE will be of 30 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) Offline Quiz
- c) Power Point Presentations
- d) Projects
- e) Assignments/Tutorials
- f) Oral Examination
- g) Open Book Test
- h) Analysis of Case Study

2. Format for SEE (Theory Subjects):

SEE (Semester End Exam) Pattern for 70 Marks (4 Credits)

Instructions:

- 1) Q. 1 and Q. 6 are compulsory
- 2) Students can attempt any Three Questions from Q. No. 2 to Q. No. 5

| | | |
|---|---|----------|
| Q. 1) Fill in the Blanks | : | 06 Marks |
| Q. 2) Descriptive Question from Unit 1 | : | 18 Marks |
| Q. 3) Descriptive Question from Unit 2 | : | 18 Marks |
| Q. 4) Descriptive Question from Unit 3 | : | 18 Marks |
| Q. 5) Descriptive Question from Unit 4 | : | 18 Marks |
| Q. 6) Short Notes on all Units (Any 2 out of 4) | : | 10 Marks |

3. Format for SEE (Theory Subjects):

SEE (Semester End Exam) Pattern for 35 Marks (2 Credits)

Instructions:

All Questions are Compulsory:

| | | |
|---|---|----------|
| Q. 1) Fill in the Blanks | : | 05 Marks |
| Q. 2) Descriptive Question from Unit 1 | : | 10 Marks |
| Q. 3) Descriptive Question from Unit 2 | : | 10 Marks |
| Q. 4) Short Notes on all Units (Any 2 out of 4) | : | 10 Marks |

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 (GST) | 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 | | | | |
| 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 |
| Advanced Marketing | | | | |
| Major Mandatory | | | | |
| 24. | CR574MJ | Public Relations and Corporate Communications | 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 |

Revised Syllabus (2023 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com (Sem-II)

Subject: Financial Analysis and Control

Academic Year: 2023-2024

| Name of the Program M. Com. in Advanced Accounting & Taxation | | | Program Code | Name of the Department Commerce | | |
|---|----------|----------------|---------------------------------|--|---------|-------|
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com. | II | FA551MJ | Financial Analysis & Control | 5 | 4 | 100 |

Course Objectives:

1. To enable the learners to understand the concept of financial statements and acquire the knowledge of financial analysis and control tools.
2. To enhance skills of learners to make appropriate application and uses of financial analysis and control.
3. To enable the students to learn the various techniques of financial analysis.
4. To impart the basics knowledge of capital budgeting.

| Unit No. | Unit Title and Contents | No. of Lectures in Clock Hour |
|----------|---|-------------------------------|
| 1 | Analysis and Interpretation of Financial Statements: 1.1 Meaning, Nature, Types of Financial Statements, and Limitations of Financial Statements 1.2 Analysis and Interpretation of Financial Statements 1.3 Types of Financial Analysis: A) On the basis of Material Used and B) On the basis of Modus Operandi, and Steps involved in Analysis in Financial Statements 1.4 Introduction of Financial Analysis Techniques: Comparative Financial Statements, Common-Size Financial Statements, Trend Percentages, Funds Flow Analysis, Cost-Volume-Profit Analysis, Ratio Analysis etc. 1.5 Comparative Financial Statements: Meaning, Uses, Limitations and Numerical Problems 1.6 Common Size Financial Statements: Meaning, Uses, Limitations and Numerical Problems | 15 |
| 2 | Funds Flow Analysis: 2.1 Meaning of Funds, Flow of Funds and Funds Flow Statement 2.2 Difference between Funds Flow Statement and Income Statement 2.3 Parties interested in Funds Flow Statement 2.4 Uses and Limitations of Funds Flow Statement 2.5 Preparation of Funds Flow Statement: 2.5.1 Sources of Funds and Applications of Funds 2.5.2 Techniques for Preparing a Funds Flow Statement: Schedule of Changes in Working Capital and Funds Flow Statement 2.5.3 Numerical Problems on Funds Flow Statement 2.6 Statement of Changes in Financial Position: | 15 |

| | | |
|----------|--|-----------|
| | 2.6.1 Definition, Meaning, and Importance 2.6.2 Points for Preparation of Statement of Changes in Financial Position 2.6.3 Numerical Problems on Statement of Changes in Financial Position | |
| 3 | Cash Flow Analysis: 3.1 AS-3: Cash Flow Statement and Ind AS-7: Statement of Cash Flows 3.2 Meaning of Cash Flow Statement, and Uses and Limitations of Cash Flow Analysis 3.3 Difference between Cash Flow Analysis and Funds Flow Analysis 3.4 Preparation of Cash Flow Statement (Numerical Problems): 3.4.1 Direct Method 3.4.2 Indirect Method | 15 |
| 4 | Basics of Capital Budgeting: 4.1 Concept of Capital Budget and Capital Budgeting, and Cases of Capital Budgeting Decisions 4.2 Importance of Capital Budgeting and Rationale of Capital Expenditure 4.3 Capital Expenditure Budget: Meaning, Objectives, Control over Expenditure through Capital Expenditure Budget 4.4 Kinds of Capital Investment Proposals, and Factors affecting Capital Investment Decisions: a) The amount of Investment, b) Minimum Rate of Return on Investment, c) Return Expected from the Investment, d) Ranking of the Investment Proposals, and e) Risk and Uncertainty 4.5 Capital Budgeting Appraisal Methods: 4.5.1 Pay-Back Period Method 4.5.2 Discounted Cash Flow Method or Time Adjusted Technique: 4.5.2.1 The Net Present Value Method 4.5.2.2 Present Value Index Method 4.5.3 Accounting or Average Rate of Return Method 4.6 Numerical Problems on the Methods of Capital Budgeting Appraisal | 15 |

Course Outcomes:

- 1) To understand the Financial Analysis Techniques, Funds Flow and Cash Flow Analysis, and AS & Ind AS.
- 2) To apply the Financial Analysis Techniques for analysis and interpretation.
- 3) To understand the concept budgeting and its Appraisal Methods.
- 4) To analyze the financial information for decision-makings.

| Teaching Methodology |
|---|
| <ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems |
| Internship for Students if any: Not applicable |
| Recommended Books and Study Materials |
| <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. Students' Guide to Accounting Standards (CA/CMA Final), Dr. D. S. Rawat (FCA), Taxmaan Publication (P.) Ltd., New Delhi
14. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
15. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
16. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
17. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
18. Study Materials of ICAI, ICSI, ICMA
19. 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%

| Scheme of Examination | Exam Format | Minimum Passing Marks |
|--|--|---|
| Continuous Internal Evaluation (CIE) (30 Marks) | The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Studies | Min. 12 Marks (40% of Passing) |
| SEE / External Exam (70 Marks) (Total 3 Hours Duration) | Instructions: 1) <i>Question No. 1 and 7 are Compulsory.</i> 2) <i>Attempt any Three Questions from Question No. 2 to 6.</i> Q. 1: Fill in the Blanks = 6 Marks Q. 2: Numerical Problem on Unit-1 = 18 Marks Q. 3: Numerical Problem on Unit-2 = 18 Marks Q. 4: Numerical Problem on Unit-3 = 18 Marks Q. 5: Numerical Problem on Unit-4 = 18 Marks Q. 6: Theory Question on any One Unit = 18 Marks Q. 7: Short Notes on all Units (Any 2 out of 4)= 10 Marks | Min. 28 Marks (40% of Passing) |
| Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE) | | |

Class: M.Com (Sem-II)
Subject: Strategic Management

Academic Year: 2023-2024

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|---|-----------------|--------------------|----------------------|--|----------------|--------------|
| Name of the Program M. Com. in Business Administration | | | Program Code | Name of the Department Commerce | | |
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com. | II | ST552MJ | Strategic Management | 5 | 4 | 100 |

Course Objectives:

1. To introduce the students to the emerging changes in the modern business environment
2. To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
3. To empower to students with necessary skill to become effective future managers and leaders
4. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

Course Outcomes:

1. Students will understand the concept and process of strategic management. Emergence of changes in modern business environment will be learnt by them.
2. Students will develop strategic analytical skills to design an effective strategic plan. They will gain technical and managerial skills in various areas of business administration.
3. Students will learn Development of Applicability skills for effective plan implementation. They will gain technical skills required for evaluation of alternatives and analytical skills for choice among alternatives
4. Students will have a strong foundation in understanding the formulation of sound functional Strategy in various areas of business. They will develop Analytical and Managerial Abilities for critical evaluation.

| Unit No. | Unit Title and Contents | No. of Lectures in Clock Hour |
|-----------------|---|--------------------------------------|
| 1 | Introduction to Strategic Management: 1.1 Strategy - Concept and its Evolution 1.2 Strategic Management Characteristics, Dimensions and Approaches to Strategic Decision Making 1.3 Strategic Management Process Components of Strategic Management 1.4 Model – Policies, Role of Top Management Strategic Implications of Social and Ethical Issues | 15 |
| 2 | Strategy Formulation, Strategic Analysis and Strategic Planning: 2.1 Organizational Goals, Mission and Social Responsibility 2.2 Analysis of Business Environment 2.3 Internal analysis for Strategic Planning 2.4 Strategic Planning meaning, steps, alternatives, advantages and disadvantages 2.5 Designing an effective Strategic Plan | 15 |

| | | |
|----------|---|-----------|
| 3 | Strategic Choices and Strategy Implementation: 3.1 Generating Strategic Alternatives for Stability, Growth and Sustainable Strategies 3.2 Evaluation of Strategic Alternatives for Developing Product Portfolio Models and Selection of Suitable Corporate Strategy Implementation Issues 3.3 Planning and Allocation of Resources Organizational Structures – Factors affecting the choice 3.4 Degree of Flexibility and Autonomy | 15 |
| 4 | Functional Strategy and Strategic Review: 4.1 Knowledge and Formulation of Functional Strategy for Marketing Environment Sustainability 4.2 Evaluation of Strategic Performance – Criteria and Problems Concept of Corporate Restructuring 4.3 Business Process Reengineering , Benchmarking , TQM and Six Sigma 4.4 Chankyaniti - A Case Study Approach | 15 |

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| Teaching Methodology: | 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 |
| Internship for Students if any: Not Applicable | |
| Suggested Reference Books: | |
| 1. Strategic Management : The Indian Context – By R. Srivivasan 2. Strategic Management – By Dinesh Madan 3. Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford 4. Strategic Management – By Fred R. David, Forest R. David 5. Strategic Management – By Dr. C. B. Gupta | |

Class: M.Com (Sem-II)
Subject: Business Tax Assessment and Planning

Academic Year: 2023-2024

| | | | | | | |
|---|-----------------|--------------------|--------------------------------------|--|----------------|--------------|
| Name of the Program M. Com. in Advanced Accounting & Taxation | | | Program Code | Name of the Department Commerce | | |
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com. | II | BT553MJ | Business Tax Assessment and Planning | 5 | 4 | 100 |

Course Objectives:

1. To understand the provisions of exemption pertaining to Agricultural Income and Set Off and Carry Forward of Losses.
2. To learn the tax treatment of Hindu Undivided Family.
3. To learn the tax treatment of Firm.
4. To understand the provisions of Return of Income, Assessment and Miscellaneous.

| Unit No. | Unit Title and Contents | No. of Lectures in Clock Hour |
|-----------------|--|--------------------------------------|
| 1 | <p>Agricultural Income and Exemption of Agriculture Income, and Set-Off and Carry Forward of Losses:</p> <p>1.1 Agricultural Income and Exemption of Agriculture Income:</p> <p>1.1.1 Definition of Agricultural Income under Section 2(1A)</p> <p>1.1.2 Instances of Agricultural Income and Non-Agricultural Income</p> <p>1.1.3 Tax treatment of Income which is Partly Agricultural and Partly from Business under Rules-7, 7A, 7B and 8</p> <p>1.1.4 Partially Integrated Taxation of Non-Agricultural Income with Income derived from Agriculture</p> <p>1.1.5 Problem on Computation of Net Agricultural Income</p> <p>1.2 Set Off and Carry Forward of Losses:</p> <p>1.2.1 Inter-Source Adjustment</p> <p>1.2.2 Inter-Head Adjustment</p> <p>1.2.3 Carry Forward of Loss:</p> <p>1.2.3.1 Carry forward of loss under the head "Income from House Property"</p> <p>1.2.3.2 Carry forward of loss under the head "Profits and Gains of Business or Profession (Other than Speculation Business Loss) under Section 72</p> <p>1.2.3.3 Carry forward of loss under the head "Profits and Gains of Business or Profession (Speculation Business Loss) under Section 73</p> <p>1.2.3.4 Carry forward of loss under the head "Capital Gains" under Section 74</p> <p>1.2.3.5 Carry forward of loss from the activity of owning and maintaining race horses under Section 74A</p> <p>1.2.4 Problems on Set Off and Carry Forwarded of Losses</p> | 15 |
| 2 | <p>Tax Treatment of Hindu Undivided Families and Tax Deduction or Collection at Source:</p> <p>2.1 Tax Treatment of Hindu Undivided Families:</p> | 15 |

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|----------|---|-----------|
| | 2.1.1 Meaning of HUF and Hindu Coparcenary 2.1.2 Schools of Hindu Law, and Jain and Sikh Families 2.1.3 Basic Conditions for Assessment as HUF and Partition of HUF 2.1.4 Rates of Tax and Computation of Taxable Income 2.1.5 Problems on Computation of HUF Income 2.2 Tax Deduction or Collection at Source: 2.2.1 Introduction and Meaning of TDS/TCS, Objectives and Benefits of TDS/TCS 2.2.2 Payment without tax deduction or with deduction at lower rate (Section 197 and 197A) 2.2.3 Processing of statement of tax deducted at source (Section 200A) 2.2.4 Time and Mode of Deposit of TDS/TCS 2.2.5 Quarterly TDS/TCS Statements Forms, and Due Date and Mode of submission of Quarterly Returns 2.2.6 Certificate of Tax Deduction/Collection at Source and Time Limit for Issue of TDS/TCS Certificate | |
| 3 | Tax Treatment of Firms: 3.1 Meaning of Partnership 3.2 Scheme of Taxation of Firms 3.3 Remuneration and Interest is deductible 3.4 Firm should fulfill conditions under section 184 3.5 Conditions for claiming deduction of Remuneration and Interest to Partners under section 40(b) 3.6 Carry Forward and Set Off of Loss in the case of change in the Constitution of Firm 3.7 Computation of Income and Income Tax of Firm | 15 |
| 4 | Return of Income, Assessment and Miscellaneous: 4.1 Return of Income and Types of Return: Voluntary Return, Return of Loss, Belated Return, Revised Return, Updated Return, Defective or Incomplete Return, Modified Return 4.2 Permanent Account Number (PAN) 4.3 Assessment: Self-Assessment, Summary Assessment, Scrutiny Assessment, Best Judgment Assessment, Reassessment, Income Escaping Assessment, Rectification of Mistakes, Time Limit for completion of Assessment Reassessment, and Refund of Excess Payments of Income Tax 4.4 Income Tax Authorities 4.5 Miscellaneous: Tonnage Tax, Securities Transaction Tax, Tax Clearance Certificate, Equalization Levy, Business Reorganization, Commodities Transaction Tax, Restriction on Cash Transactions | 15 |

Course Outcomes:

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

1. Compute the Agricultural Income and apply the provisions of Set Off and Carry Forward of Losses
2. Compute and determine the income of HUF
3. Compute and determine the income of Firm
4. Prepare the Return of Income and analyse the Assessment and Miscellaneous

| Teaching Methodology |
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| <ol style="list-style-type: none"> 1. Class Room Lectures. 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools |

4. Visits to various Professionals Units, Companies and Business Units
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Case Study / Case Problems

Internship for Students if any: Not applicable

Recommended Books and Study Materials

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

Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70%

| Scheme of Examination | Exam Format | Minimum Passing Marks |
|--|---|---|
| Continuous Internal Evaluation (CIE) (30 Marks) | The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Offline MCQ Test • Open Book Test • Power Point Presentation • Case Study | Min. 12 Marks (40% of Passing) |
| SEE / External Exam (70 Marks) (Total 3 Hours Duration) | <p>Instructions:</p> <p>1) <i>Question No. 1 and 6 are Compulsory.</i></p> <p>2) <i>Attempt any Three Questions from Question No. 2 to 5.</i></p> <p>Q. 1: Fill in the Blanks = 06 Marks</p> <p>Q. 2: Numerical Problem on Unit-1 = 18 Marks</p> <p>Q. 3A: Numerical Problem on Unit-2 = 10 Marks</p> <p>Q. 3B: Theory Question on Unit-2 = 08 Marks</p> <p>Q. 4: Numerical Problem on Unit-3 = 18 Marks</p> <p>Q. 5: Theory Question on Unit-4 = 18 Marks</p> <p>Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p> | Min. 28 Marks (40% of Passing) |
| Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE) | | |

Class: M.Com (Sem-II)
Subject: Indirect Tax (GST)

Academic Year: 2023-2024

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|---|-----------------|--------------------|---------------------|--|----------------|--------------|
| Name of the Program M. Com. in Advanced Accounting & Taxation | | | Program Code | Name of the Department Commerce | | |
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com. | II | IT554MJ | Indirect Tax (GST) | 3 | 2 | 50 |

Course Objectives:

1. To understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
2. To learn Definitions of Basic Concepts under GST, GST Council, Authorities under GST, Registration Procedure, and Levy of GST.
3. To study the Composition Scheme and Alternative Composition Scheme.
4. To learn the Returns, Assessment, and Audit under GST.

| Unit No. | Unit Title and Contents | No. of Lectures in Clock Hour |
|-----------------|---|--------------------------------------|
| 1 | <p>Preliminary of GST:</p> <p>1.1 Constitutional Background of GST in India, Objectives of GST and Pre-GST Indirect Tax Structure in India (Union and States)</p> <p>1.2 Definitions: Aggregate Turnover, Assessment, Business, India, Input Tax, Input Tax Credit, Location of the Recipient of Services, Location of the Recipient of Services, Manufacturer, Output Tax, Person, Place of Business, Place of Supply, Reverse Charge, Taxable Person, Taxable Territory, Supplier, Recipient, Commerce and e-Commerce Operator, Export of Goods, Export of Services, Import of Goods, Import of Services</p> <p>1.3 GST Council and its Function, and Authorities/Officers under GST</p> <p>1.4 Registration under GST:</p> <p>1.4.1 Significance of Registration</p> <p>1.4.2 Person liable for Registration: Compulsory Registration under section 22, Person not liable for Registration under section 23, and Compulsory Registration under section 24</p> <p>1.4.3 Procedure for Registration: Verification before Registration, Registration Application, Authentication of Application, Registration Certificate, Amendment of Registration, Cancellation or Suspension of Registration, Revocation of Cancellation of Registration, Procedure for Change of Email and Mobile Number of Authorized Signatory by Taxpayers, Method of Authentication, and Person liable to verify the Registration Application</p> <p>1.5 Levy of GST: Basis of Charge of GST, Levy of GST in the case of Inter-State Supply, Levy of GST in the case of Intra-State Supply, GST Rates notified for supply of various goods and services</p> <p>1.6 Simple Numerical Problems on ascertainment of GST Rates for Supply of different Goods and Services</p> | 15 |

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| 2 | <p>Composition Scheme and Alternative Composition Scheme, Returns, Assessment, and Audit under GST:</p> <p>2.1 Composition Scheme and Alternative Composition Scheme:</p> <p>2.1.1 Composition Scheme: Threshold Limit for Small Taxpayers, Composition Levy, Conditions for Composition Scheme, Specified GST Rates under Composition Scheme, and Other Relevant Considerations for a Registered Person under Composition Scheme</p> <p>2.1.2 Alternative Composition Scheme: Alternative Composition Scheme for Small Service Providers, Salient Features of Alternative Composition Scheme, Special Features for GST Payments under Alternative Composition Scheme</p> <p>2.2 Returns: Basic Features of GST Returns Mechanism, Different GST Returns, Due Dates of GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger</p> <p>2.3 Assessment: Self-Assessment, Provisional Assessment, Scrutiny of Returns, Best Judgment Assessment for Non-Filers of Return, Assessment of Unregistered Person, Summary Assessment</p> <p>2.4 Audit: Audit by Registered Dealer or Statutory Audit under Section 35, Audit by Tax Authorities under Section 65, Special Audit under Section 66</p> | 15 |
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Course Outcomes:

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

- 1) Understand the Constitutional Background of GST, Objectives of GST and Pre-GST Indirect Tax Structure in India.
- 2) Understand and interpret various Basic Concepts under GST, Registration Procedure, and Levy of GST.
- 3) Remember the Role and Functions of GST Council, Authorities under GST.
- 4) Analyze the Composition Scheme and Alternative Composition Scheme.
- 5) Learn and Apply the Returns, Assessment, and Audit under GST

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| Teaching Methodology |
| <ol style="list-style-type: none"> 1. Class Room Lectures. 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems |
| Internship for Students if any: Not applicable |
| Recommended Books and Study Materials |
| <ol style="list-style-type: none"> 1. Students' Guide to Income Tax including GST by Dr. Vinod K. Singhania and Dr. Monica Singhania, Taxmann Publication (P) Ltd., New Delhi 2. GST Acts with Rules/Forms and Notifications, Taxmann Publication (P) Ltd., New Delhi 3. Indirect Tax (GST) by Dr. V. S. Datey, Taxmann Publication (P) Ltd., New Delhi 4. Constitution of India 5. Study Materials of ICAI, ICSI, ICMA 6. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary |

| Scheme of Examination: 1. Internal Assessment: 30% and 2. External Assessment: 70% | | |
|---|---|---|
| Scheme of Examination | Exam Format | Minimum Passing Marks |
| Continuous Internal Evaluation (CIE) (15 Marks) | <p>The subject teacher needs to adopt any two of the following methods for internal assessment:</p> <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Offline MCQ Test • Open Book Test • Power Point Presentation • Case Study | Min. 6 Marks (40% of Passing) |
| SEE / External Exam (35 Marks) (Total 2 Hours Duration) | <p align="center">Question Paper Pattern</p> <p>Q. 1: Problems on ascertainment of GST Rates for supply of various goods OR services (Any 1 out of 2)= 05 Marks</p> <p>Q. 2: Theory Question on Unit-1 = 10 Marks</p> <p align="center">OR</p> <p>Q. 2: Theory Question on Unit-1 = 10 Marks</p> <p>Q. 3: Theory Question on Unit-2 = 10 Marks</p> <p align="center">OR</p> <p>Q. 3: Theory Question on Unit-2 = 10 Marks</p> <p>Q. 4: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p> | Min. 14 Marks (40% of Passing) |
| Total 50 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE) | | |

Class: M.Com (Sem-II)
Subject: Specialized Areas in Accounting

Academic Year: 2023-2024

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|---|-----------------|--------------------|---------------------------------|--|----------------|--------------|
| Name of the Program M. Com. in Advanced Accounting & Taxation | | | Program Code | Name of the Department Commerce | | |
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com. | II | SA555MJ | Specialized Areas in Accounting | 5 | 4 | 100 |

Course Objectives:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To learn accounting treatment of various terms.
3. To prepare Financial Statements of Insurance Business and Hotel Business.
4. To study of recent development in accounting.

| Unit No. | Title and Contents | No. of Lectures in Clock Hour |
|-----------------|---|--------------------------------------|
| 1 | <p>Insurance Companies Accounts:</p> <p>1.1 Introduction and General Information of Insurance, and Insurance Business in India: Life Insurance and General Insurance</p> <p>1.2 Appointment of Ombudsmen</p> <p>1.3 Insurance Regulatory and Development Authority (IRDA): Composition of IRDA, Duties, Powers and Functions of IRDA, and Legal Framework</p> <p>1.4 Financial Statements of Insurance Business: Application of AS and Ind AS, Disclosure Forming Part of Financial Statements, General Instructions for Preparation of Financial Statements, and Management Report</p> <p>1.5 Important Terms connected with Insurance Business</p> <p>1.6 Format of Financial Statements:</p> <p>1.6.1 Life Insurance Business: Form A-RA: Revenue Account, Form A-PL: Profit and Loss Account, Form A-BS: Balance Sheet, and Schedules: 1 to 15</p> <p>1.6.2 General Insurance Business: Form B-RA: Revenue Account, Form B-PL: Profit and Loss Account, Form B-BS: Balance Sheet, and Schedules: 1 to 15</p> <p>1.6.3 Numerical Problems on Preparation of Financial Statements of Life Insurance and General Insurance Businesses</p> | 15 |
| 2 | <p>Hotel Companies Accounts:</p> <p>2.1 Introduction and Nature of Hotel Business</p> <p>2.2 Hotel Organization: Revenue Earning Departments and Non-Revenue Earning Departments</p> <p>2.3 Heads of Revenue and Expenditure of Hotel Business</p> <p>2.4 Classification of Guests: On the basis of residence and On the basis of settlement of dues</p> <p>2.5 System of Book-Keeping: Cash Book, Purchase Day Book, Sales Day Book and Visitors or Guests Ledger</p> <p>2.6 Internal Control System in a Hotel</p> <p>2.7 Night Audit: Restaurant Audit, Front Office Audit and Reports</p> | 15 |

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| | 2.8 Important Terms connected with the Hotel Business and Numerical Problems on Important Terms 2.9 Practical Problems on Final Accounts | |
| 3. | Contract Accounts: 3.1 Introduction of Contract Accounting 3.2 AS-7: Construction Contracts and Ind AS-11: Construction Contracts 3.3 Specific Aspects of Contract Accounting and their Treatment: Materials, Labour, Plant, Overheads, Cost-Plus Contracts, Extra or Additional Work, Sub-Contracts, Escalation Clause, Payment, Work Certified, Work Uncertified, Materials and Stores at Site, Work-In-Progress, and Profit on Incomplete Contracts 3.4 Numerical Problems on Contract Costing | 15 |
| 4 | Recent Developments in Accounting (Only Theory): 4.1 Value Added Statement: Concept, Treatment of Certain Items, Advantages and Limitations 4.2 Economic Value Added: Concept and Utility of Economic Value Added 4.3 Environmental / Green Accounting: Meaning, Significance and Limitations of Environmental Accounting, Areas of Environmental Accounting: a) National Level Environmental Accounting and b) Corporate Environmental Accounting, and Corporate Environmental Reporting in India 4.4 Brand Accounting: Meaning, Functions of Brand, Methods of Brand Valuation: Cost Method, b) Market Value Method and c) Income Earning Method, Development of Brand Accounting Concept, Accounting Treatment: AS-26: Intangible Assets and Ind AS-38: Intangible Assets 4.5 Lean Accounting: Introduction, Limitation of Traditional Accounting, Meaning and Objectives, Lean Accounting Steps. Lean Accounting Principles, Practices and Tools | 15 |

Course Outcomes:

After completion of the course, learners would be able:

1. To understand the Key Terms of Insurance Business, Hotel Business, Contract Accounting and Accounting Standards, and Ind AS.
2. To apply accounting treatment for analyzing the financial information.
3. To analyse the effects of accounting treatments.
4. To prepare financial statements of Insurance and Hotel Business.
5. To know the recent developments in accounting.

| Teaching Methodology |
|---|
| <ol style="list-style-type: none"> 1. Class Room Lectures 2. Guest Lectures of Professionals, Industry Experts etc. 3. Teaching with the help of ICT tools 4. Visits to various Professionals Units, Companies and Business Units 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Case Study / Case Problems |
| Internship for Students if any: Not applicable |
| Recommended Books and Study Materials |
| <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 Publication (P.) Ltd., New Delhi
5. Students' Guide to Accounting Standards including Introduction of Ind AS (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Nozer Shroff, Taxmaan Publication (P.) Ltd., New Delhi
6. Students' Guide to Ind AS Converged IFRSs (CA/CMA Final), Dr. D. S. Rawat (FCA) and CA Pooja Patel, Taxmaan Publication (P.) Ltd., New Delhi
7. Taxmann's Accounting Standards (AS), Notified under Companies Act 2013, Taxmaan Publication (P.) Ltd., New Delhi
8. Taxmaan's Illustrated Guide to Indian Accounting Standards (Ind AS), CA B. D. Chatterjee and CA Jinender Jain, Taxmaan Publication (P.) Ltd., New Delhi
9. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
10. Indian Accounting Standards, Ashish Bhattacharya, Tata McGraw Hill & Co. Ltd., Mumbai
11. Corporate Accounting by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi
12. Advanced Accounts by Jain and Narang, Kalyani Publishers, Ludhiyana
13. Accountancy Volume I and II by S. K. Paul, New Central Book Agency, Kolkata
14. Financial Accounting by M. Mukherjee M. Hanif. Tata McGraw Hill Education Private Ltd., New Delhi
15. Advanced Accountancy Vol.-I & II by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
16. Accounting for Management by S. Ramnathan, Oxford University Press, New Delhi
17. A Textbook of Accounting for Management by S N Maheshwari, Suneel Maheshwari and Sharad Maheshwari, Vikas Publishing House Pvt. Ltd. New Delhi.
18. Study Materials of ICAI, ICSI, ICMA
19. Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary

Scheme of Examination: 1) Internal Assessment: 30% and 2) External Assessment: 70%

| Scheme of Examination | Exam Format | Minimum Passing Marks |
|---|--|---|
| Continuous Internal Evaluation (CIE) (30 Marks) | The subject teacher needs to adopt any two of the following methods for internal assessment: <ul style="list-style-type: none"> • Assignments/Tutorials • Written Test • Open Book Test • Offline MCQ Test • Power Point Presentation • Analysis of Case Study | Min. 12 Marks (40% of Passing) |
| SEE / External Exam (70 Marks) (Total 3 Hours Duration) | <p>Instructions:</p> <p>1) Question No. 1 and 6 are Compulsory.</p> <p>2) Attempt any Three Questions from Question No. 2 to 5.</p> <p>Q. 1: Fill in the Blanks = 6 Marks</p> <p>Q. 2: Numerical Problem on Unit-1 = 18 Marks</p> <p>Q. 3: Numerical Problem on Unit-2 = 18 Marks</p> <p>Q. 4: Numerical Problem on Unit-3 = 18 Marks</p> <p>Q. 5: Theory Question on Unit-4 = 18 Marks</p> <p>Q. 6: Short Notes on all Units (Any 2 out of 4) = 10 Marks</p> | Min. 28 Marks (40% of Passing) |

Total 100 Marks: Separate Passing for Internal Assessment (CIE) and External Exam (SEE)

Class: M.Com (Sem-II)
Subject: Business Ethics & Professional Values

Academic Year: 2023-2024

| Name of the Program M. Com. in Business Administration | | | Program Code | Name of the Department Commerce | | |
|--|----------|-------------|---------------------------------------|--|---------|-------|
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com | II | BV568MJ | Business Ethics & Professional Values | 5 | 4 | 100 |

Course Objectives:

1. To make students understand how ethical practices can be adopted in different areas of business.
2. To present the concept of Business Ethics in Global Economy. To explore the relevance of ethical obligations and ethical ideals present in the relationship between employers and employees
3. To investigate whether ethics set any boundaries on competition, marketing, sales and advertising.
4. To enable students to validate personal ideas about various ethical perspectives.
5. To foster more careful, disciplined thinking in trying to resolve issues in business ethics. To create Awareness on the importance of environmental issues and Sustainable Development.

Course Outcomes:

1. Students will develop conceptual skills and understand the importance of business ethics adopted in different areas of business. Additionally they will be recognizing the significance of Professional Values and ethical obligations.
2. Students will improve analytical ability and gain technical and practical oriented skills.
3. They will build an understanding on practical importance of healthy distinctions on account of ethical behavioural approach towards stakeholders. Students will gain knowledge to understand Corporate Governance and Value Based Management systems.
4. Students will have a strong foundation in recognizing the unethical issues in Finance, Marketing, IT, HRM and at workplace. They will be able to recognize environmental issues and its impact on Business. How to achieve Sustainable Development will be understood by them.

| Unit No. | Unit Title and Contents | No. of Lectures in Clock Hour |
|-----------------|--|--------------------------------------|
| 1 | Business Ethics and Professional Values 1.1 Introduction, Meaning, Scope , Principles and importance of Business Ethics. 1.2 Code of Ethics and Theories. 1.3 Professional Values - Meaning, Significance , Scope and Human Values 1.4 Ethical Decision Making – Meaning, determinants, process of ethical decision making 1.5 Types of Ethics, Factors influencing business ethics, Causes of Unethical behavior 1.6 Corporate Ethics - ethical behavior & audit of ethical behavior | 15 |
| 2 | Business Ethics in Global Economy and Corporate Governance 2.1 Global Business Network - Concept, Meaning, Developing Business ethics in Global Economy. 2.2 Marketing ethics in foreign trade 2.3 Role of Business Ethics and Professional values in a developing civilized society. 2.4 Corporate Governance – concept, objectives , features , advantages, code whistle blowing , types arguments and justification 2.5 Value Based Management – meaning, benefits and methods , Vedic Management for business ethics | 15 |
| 3 | Indian Ethical Practices 3.1 Indian Ethical Practices Finance 3.2 Indian Ethical Practices Marketing 3.3 Indian Ethical Practices Information Technology 3.4 Ethics at work place 3.5 Indian Ethical Practices HRM | 15 |
| 4 | Emerging issues in Business Ethics and Environmental issues 4.1 Ethics in Environment – environmental crisis , issues relating to environmental degradation 4.2 Natural resources depletion and pollution 4.3 Sustainable Development – Meaning, Principles. Goals of Sustainable Development 4.4 Strategy to achieve Sustainable Development 4.5 Recent trends in Business Ethics and Professional values | 15 |

| Teaching Methodology |
|---|
| 1. Class Room Lectures 2. Guest Lectures of Professionals, Experts etc. 3. Teaching with the help of ICT tools 4. Industrial Visits / Study Tours 5. Group Discussion 6. Assignments, Tutorials and Presentations 7. YouTube Lectures developed by MHRD & UGC 8. Discussion and Analysis of Case Studies / Case Problems |
| Internship for Students if any: Not Applicable |

Recommended Books and Journals

1. Ethics in Management – By S. S. Sherlekar (Himalaya Publication)
2. Business Ethics and Corporate Governance – By S. S. Khanka (S. Chand Publication)
3. Business Ethics and Corporate Governance – By S. K. Bhatia (Deep and Deep sons)
4. Management by Values – By S. K. Chakraborti (Oxford University Press)
5. E- Commerce – A study in Business Ethics – By Rituparna Raj (Himalaya Publication).
6. E- Commerce and Its Applications – By Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. (S. Chand Publication)
7. The age of Sustainable goals – By Jeffery D. Sachs and Ki Moon Ban (Columbia University Press)
8. Atlas of Sustainable Development Goals 2017: from World Development Indicators – by World Bank(World Bank Publication)
9. Business Ethics and Corporate Governance – By A. C. Fernando (Dorling Kindersly)
10. Corporate Governance: Principle , Policies and Practices – By Bob Tricker (Oxford University Press)

Class: M.Com (Sem-II)
Subject: Corporate Social Responsibility

Academic Year: 2023-2024

| | | | | | | |
|--|-----------------|--------------------|---------------------------------|---|----------------|--------------|
| Name of the Program M. Com. in Business Administration | | | Program Code | Name of the Department Commerce | | |
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com | II | CS569MJ | Corporate Social Responsibility | 3 | 2 | 50 |

Course Objectives:

1. To understand the relevance of CSR in the present business scenario.
2. To demonstrate a multi-stakeholder perspective in viewing CSR issues.
3. To know CSR implementation processes in the corporations.
4. To assess the impact of CSR programmes

Course Outcomes:

1. Students will be able to understand the role of corporate social responsibility towards multi-stakeholder perspectives.
2. Students will thoroughly study theories, models, CSR policies and governance.
3. Students will learn about implementation of CSR programmes in corporations.
4. Students will have a strong foundation in the monitoring and measuring the impact of CSR programmes.

| Unit No. | Unit Title and Contents | No. of Lectures in Clock Hour |
|-----------------|---|--------------------------------------|
| 1 | Fundamental Concepts of Corporate Social Responsibility: 1.1 Introduction to CSR: Concept, definition, scope 1.2 Evolution of CSR. The evolving role of stakeholders 1.3 CSR towards stakeholders 1.4 CSR policy and governance 1.5 Theories & Models of CSR | 15 |
| 2 | Stakeholders Management and Engagement: 2.1 Introducing a systems-based approach to developing CSR 2.2 Assessing the current state of a company's CSR activities 2.3 Implementing CSR programmes 2.4 Monitoring and measuring the impact of CSR programs 2.5 Moral and economic arguments for CSR | 15 |

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Baxi.C.V. Corporate Social Responsibility, Concept & Cases, The Indian Experience. Prasad Excel Books.
2. Werther. B.W. & Chandler D. Jr. (2009). Strategic Corporate Social Responsibility, Stake holder's a global Environment, Sage Publication.
3. Modi.P.K, (2009). Corporate Social Capital Liability, Arise Publishers & Distributors. First Editions.
4. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
5. Innovative CSR by Lelouche, Idowu and Filho
6. Corporate Social Responsibility in India - Sanjay K Agarwal 5. Handbook on Corporate Social Responsibility in India, CII.
7. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-AEuropean Perspective, Edward Elgar. University of Delhi.
8. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, NewDelhi
9. Kloppers, H. & Kloppers, E. (2018) Identifying Commonalities in CSR Definitions: Some Perspectives. In Kiyomet Tunka, C & Roshima, S. (Eds.) Sustainability and Social Responsibility of Accountability Reporting systems (pp. 229-243). Springer

Class: M.Com (Sem-II)
Subject: Elements of Knowledge Management

Academic Year: 2023-2024

| | | | | | | |
|---|-----------------|--------------------|----------------------------------|--|----------------|--------------|
| Name of the Program M. Com. in Business Administration | | | Program Code | Name of the Department Commerce | | |
| Class | Semester | Course Code | Course Name | No. of Lectures Per Week (Per Lecture = 60 Minutes) | Credits | Marks |
| M.Com | II | KM570MJ | Elements of Knowledge Management | 5 | 4 | 100 |

Course Objectives:

1. To understand the value application and relevance of Knowledge management in today's corporate world.
2. To develop Analytical and Research oriented skills among the students.
3. To promote research and innovation ideas based on Knowledge Management.
4. To enhance knowledge level and practice of linking theoretical background with applied Social Science.

Course Outcomes:

1. Students will develop conceptual skills and understand the importance of knowledge management. Additionally they will learn how important it is to create, share and store knowledge.
2. Students will improve analytical ability and gain technical and practice oriented skills.
3. Students will learn about how knowledge management is effective for change management. They will understand how knowledge management plays a pivotal role in various cross functional areas.
4. Students will have a strong foundation in knowledge strategies, enabling them to apply them and optimize the knowledge database. Students will understand the importance of knowledge audit and how it is beneficial for satisfaction of the organization.

| Unit No. | Unit Title and Contents | No. of Lectures in Clock Hour |
|-----------------|--|--------------------------------------|
| 1 | Introduction to Knowledge Management: 1.1 Knowledge Management - Concept , Meaning , Definition , Nature and Relevance of it in today's Business world. 1.2 Early forms of Knowledge Management and Evolution of Knowledge Management 1.3 Knowledge Management Process 1.4 Approaches to Knowledge Management 1.5 Difference between data, information, knowledge and wisdom 1.6 Knowledge management cycle 1.7 Organizational Learning, Knowledge acquisition, Information distribution, Information interpretation 1.8 Obstacles to knowledge sharing | 15 |

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|----------|---|-----------|
| 2 | Tools and Techniques of Knowledge Management: 2.1 Concept , Meaning , Types of Knowledge sharing 2.2 Tools and Technologies 2.3 System of Presenting Knowledge 2.4 Role of Knowledge Management in Management of Change 2.5 Measurement of Knowledge 2.6 Role of a Leader in Knowledge Management 2.7 The knowledge Management Matrix. | 15 |
| 3 | Cross Functional areas and Knowledge Management: 3.1 Finance and Knowledge Management 3.2 Marketing and Knowledge Management 3.3 E- Commerce and Knowledge Management 3.4 TQM and Knowledge Management 3.5 CRM and Knowledge Management 3.6 Human Resource and Knowledge Management 3.7 Artificial Intelligence and Knowledge Management: Role of Artificial Intelligence In It | 15 |
| 4 | Knowledge Strategies: 4.1 Meaning , Nature , Scope and knowledge strategy creation 4.2 Using Knowledge Management to safeguard Intellectual Property 4.3 Knowledge engineering for IT based services 4.4 Future Prospects of Knowledge Intensive Business Services and its impact on the economy 4.5 Knowledge Audit; Benchmarking Method , Balance Scorecard Method | 15 |

Teaching Methodology

1. Class Room Lectures
2. Guest Lectures of Professionals, Experts etc.
3. Teaching with the help of ICT tools
4. Industrial Visits / Study Tours
5. Group Discussion
6. Assignments, Tutorials and Presentations
7. YouTube Lectures developed by MHRD & UGC
8. Discussion and Analysis of Case Studies / Case Problems

Internship for Students if any: Not Applicable

Recommended Books and Journals

1. Knowledge Management – By Elias and Hassan Gazai (Pearson Publication)
2. E-World Emerging Education Pvt. Ltd. – By Arpita Gopal and Chandranil Singh
3. Knowledge Management Toolkit – By Amrit Tiwan
4. Knowledge Management Field Work – By Bukowitz W. R. and Williams R. I.
5. Building the Knowledge Management Network – By Egaallo C.F.
6. Change Management for Competitive Success – By Pettigrwe A., Whipp R., (Infinity Books)