

UNIVERSITY OF PUNE

Master of Commerce (M.Com.) Semester Pattern with Credit System Revised with effect from June 2013

Preamble for Choice Based Credit System

Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.

University education needs to take contingency of all these changes and restructure itself to stand in a competitive dynamic environment. Professional stream of learning like Commerce have to be properly upgraded to accommodate challenges of change, expectation of employers' and to offer global opportunities to the learners. From this point of view the course structure of post-graduate programme in Commerce needs to be structured. It has to be according to expectations of the learners, employers and the society. The learning inputs have to be more update, skilled based and with appropriate applications. The course programme should consider desire aptitude, attitude and acumen of the learner.

From this point of view University of Pune has introduced Choice Base Credit System of course structure. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

1. Objectives :

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

2. Duration :

The M.Com. Course will be of Two Years duration consisting of Two part. i.e. Part I and Part II. Each part is having Two Semesters. Thus the M.Com. Course is of Four Semesters. For each Semester there will be Four Papers of 100 marks each. The M.Com. Degree will be of 1600 marks in aggregate.

3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

4. 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.

5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Grand Total	64

Four credits for project work at 4th Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which 50 marks will be for Internal Assessment (attendance, home assignments, class tests, long term papers, classroom presentation and 50 marks for University Examination. Thus M.Com. degree examination, four Semesters shall be of 1600 marks and of minimum 64 credits altogether. The following shall be the course structure.

6. The Scheme of Papers: The following will be the Scheme of papers:

The List of Courses Semester I

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks			
Semester I	Core Compulsory	101	Management Accounting	04	04	03	50	50	100	
		102	Strategic Management	04	04	03	50	50	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		Group A (Advanced Accounting & Taxation)								
		103	Advanced Accounting	04	04	03	50	50	100	
		104	Income Tax	04	04	03	50	50	100	
		Group B (Commercial Laws & Practices)								
		105	Information system and E-Commerce Practices	04	04	03	50	50	100	
		106	Intellectual Property Laws	04	04	03	50	50	100	
		Group C (Advanced Cost Accounting & Cost system)								
		107	Advanced Cost Accounting	04	04	03	50	50	100	
		108	Costing Technique and Responsibility Accounting	04	04	03	50	50	100	
		Group D (Co-operation & Rural Development)								
		109	Co-operative Movement in India	04	04	03	50	50	100	
		110	Organization of Co-operative Business	04	04	03	50	50	100	
		Group E (Business Practices & Environment)								
		111	Organized Trades and Markets	04	04	03	50	50	100	
		112	Business Environment and Policy	04	04	03	50	50	100	
Group F (Business Administration)										
113	Production and Operation Management	04	04	03	50	50	100			
114	Financial Management	04	04	03	50	50	100			
Group G (Advanced Banking & Finance)										
115	Legal Framework of Banking	04	04	03	50	50	100			
116	Central Banking	04	04	03	50	50	100			
Group H (Advanced Marketing)										
117	Marketing Techniques	04	04	03	50	50	100			
118	Consumer Behaviour	04	04	03	50	50	100			

Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks			
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	50	50	100	
		202	Industrial Economics/ Economic Environment/Business Statistics/ Quantitative application	04	04	03	50	50	100	
	Core Elective/ Optional Subjects/ Special Subjects	To choose any one Group of the following								
		Group A (Advanced Accounting & Taxation)								
		203	Specialized Areas in Accounting	04	04	03	50	50	100	
		204	Business Tax Assessment & Planning	04	04	03	50	50	100	
		Group B (Commercial Laws & Practices)								
		205	E- Security & Cyber Laws	04	04	03	50	50	100	
		206	Laws Regulating to Copyrights & Design	04	04	03	50	50	100	
		Group C (Advanced Cost Accounting & Cost system)								
		207	Application Cost Accounting	04	04	03	50	50	100	
		208	Cost Control & Cost System	04	04	03	50	50	100	
		Group D (Co-operation & Rural Development)								
		209	International Co-operative Movement	04	04	03	50	50	100	
		210	Management of Co-operative Business	04	04	03	50	50	100	
		Group E (Business Practices & Environment)								
		211	Modern Business Practices	04	04	03	50	50	100	
		212	Business Environment Analysis	04	04	03	50	50	100	
		Group F (Business Administration)								
		213	Business Ethics and Professional Values	04	04	03	50	50	100	
214	Elements of Knowledge Management	04	04	03	50	50	100			
Group G (Advanced Banking & Finance)										
215	Banking Law & Practices	04	04	03	50	50	100			
216	Monetary Policy	04	04	03	50	50	100			
Group H (Advanced Marketing)										
217	Customer Relationship Management & Retailing	04	04	03	50	50	100			
218	Services Marketing	04	04	03	50	50	100			

Semester III

Semester	Subject Types	Course Code	Title of the Paper	Hrs/ Week	Credit	Exam. Hours	Maximum Marks			
Semester III	Core Compulsory	301	Business Finance	04	04	03	50	50	100	
		302	Research Methodology for Business	04	04	03	50	50	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		Group A (Advanced Accounting & Taxation)								
		303	Advanced Auditing	04	04	03	50	50	100	
		304	Specialized Areas in Auditing	04	04	03	50	50	100	
		Group B (Commercial Laws & Practices)								
		305	Laws Relating to International Business	04	04	03	50	50	100	
		306	World Trade Organization – Norms & Practices	04	04	03	50	50	100	
		Group C (Advanced Cost Accounting & Cost system)								
		307	Cost Audit	04	04	03	50	50	100	
		308	Management Audit	04	04	03	50	50	100	
		Group D (Co-operation & Rural Development)								
		309	Co-operative Credit System	04	04	03	50	50	100	
		310	Co-operative and Rural Banking System	04	04	03	50	50	100	
		Group E (Business Practices & Environment)								
		311	Entrepreneurial Behaviour	04	04	03	50	50	100	
		312	Entrepreneurship Development Pattern	04	04	03	50	50	100	
		Group F (Business Administration)								
		313	Human Resource Management	04	04	03	50	50	100	
314	Organizational Behaviour	04	04	03	50	50	100			
Group G (Advanced Banking & Finance)										
315	Foreign Exchange	04	04	03	50	50	100			
316	International Finance	04	04	03	50	50	100			
Group H (Advanced Marketing)										
317	International Marketing	04	04	03	50	50	100			
318	Marketing Research	04	04	03	50	50	100			

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
Semester IV	Core Compulsory	401	Capital Market and Financial Services	04	04	03	50	50	100	
		402	A. Industrial Economic Environment Or B. Operations Research	04	04	03	50	50	100	
		<i>To choose any one Group of the following</i>								
		Group A (Advanced Accounting & Taxation)								
		403	Recent Advances in Accounting, Taxation and Auditing	04	04	03	50	50	100	
		404	Project Work/ Case Studies	04	04	03	50	50	100	
		Group B (Commercial Laws & Practices)								
		405	Recent Advances in Commercial Laws and Practices	04	04	03	50	50	100	
		406	Project Work/Case Studies	04	04	03	50	50	100	
		Group C (Advanced Cost Accounting & Cost system)								
		407	Recent Advances in Cost Auditing and Cost System	04	04	03	50	50	100	
		408	Project Work/Case Studies	04	04	03	50	50	100	
		Group D (Co-operation & Rural Development)								
		409	Recent Trade in Co-operative and Rural Development	04	04	03	50	50	100	
		410	Project Work / Case Studies	04	04	03	50	50	100	
		Group E (Business Practices & Environment)								
		411	Recent Advances in Business Practices and Environment	04	04	03	50	50	100	
		412	Project Work/Case Studies	04	04	03	50	50	100	
		Group F (Business Administration)								
		413	Recent Advances in Business Administration	04	04	03	50	50	100	
	414	Project Work/Case Studies	04	04	03	50	50	100		
	Group G (Advanced Banking & Finance)									
	415	Recent Advances in Banking and Finance	04	04	03	50	50	100		
	416	Project Work/Case Studies	04	04	03	50	50	100		
	Group H (Advanced Marketing)									
	417	Recent Advances in Marketing	04	04	03	50	50	100		
	418	Project Work/Case Studies	04	04	03	50	50	100		

7. Scheme of Examination:

The examination of regular students of M.Com. degree course of the University of Pune admitted in the academic session 2013-14 and after shall be based on:

- (a) Semester Examination
- (b) Continuous Assessment
- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (1A) of 50 marks and the University Examination (UE) of 50 marks/ 3 hours duration at the end of each semester. A candidate who will secure at least 40% marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to appear in such failed subject or subjects along with the papers of following semesters.

The Internal Assessment for each paper will be 50 marks which will be carried out by the department during the term. The Internal Assessment may be in the forms of written test, seminars, term papers, presentations, assignments, orals or any such others. The distribution of internal assessment marks shall be as follows:

Midterm Test	20
Presentation/Role Play	10
Case studies/ Group Discussion	10
Quiz / Home Assignment	10
Total	50

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

A student cannot register for the third semester, if she/he fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters.

8. Research project work:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of marks	Marks	
A. Synopsis with working bibliography (Internal Assessment) Viva Voce (Internal Assessment)	40 marks 10 marks	50 marks
B. A full project Report (Minimum 50-80 pages) (Internal & External Assessment) Viva Voce (Internal & External Assessment)	40 marks 10 marks	50 marks

As the Research Project is based on the self study done by the candidate and evaluated for 100 marks altogether, 04 credits will be awarded to a successful candidate in this subject. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The Viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidates have to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

9. Standard of passing:

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UNIVERSITY EXAMINATION and GRADE POINT AVERAGE of 4.0 in aggregate of UNIVERSITY GRADE and INTERNAL ASSESSMENT taken together.

10. Classification of successful candidates:

Candidates who secured not less than 60% of aggregate marks (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (INTERNAL ASSESSMENT +UNIVERSITY EXAMINATION) shall be deemed to have passed the examination in first class with distinction.

A student who passess in all the courses will be declared to have passed the M.Com. degree with the following honours.

CGPA in (4.00, 4.99)	- Pass Class
CGPA in (5.00, 5.49)	- Second Class
CGPA in (5.50, 5.99)	- Higher Second Class
CGPA in (6.00, 7.99)	- First Class
CGPA in (8.00, 10,00)	- First Class with Distinction

11. Scheme of Credits:

Sixty (60) hours of teaching will lead to three credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit. Each semester shall have 16 credits.

12. Structure of Transcript:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in UNIVERSITY EXAMINATION , grade in INTERNAL ASSESSMENT , grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPA or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA /SGPA is in [4.00, 6.00]} \\ 05 \times \text{CGPA} + 30 & \text{if CGPA /SGPA is in [6.00, 9.00]} \\ 25 \times \text{CGPA} - 150 & \text{if CGPA /SGPA is in [9.00, 10.00]} \end{cases}$$

Marks	Grade	Grade Point
100 to 75	O : Outstanding	06
74 to 65	A : Very Good	05
64 to 55	B : Good	04
54 to 50	C : Average	03
49 to 45	D : Satisfactory	02
44 to 40	E : Pass	01
39 to 0	F : Fail	00

(C) GPA	Grade
05.00 – 6.00	O
04.50 – 04.99	A
03.50 – 04.49	B
02.50 – 03.49	C
01.50 – 02.49	D
00.50 – 01.49	E
00.00 – 00.49	F

13. Distribution of Periods:

There shall be 60 periods for each subject to cover the entire teaching of 4 credits. This will be distributed as follows:

Particulars	Periods
Teaching session per programme	48
Assignment/ Test	04
Role play/ Group Discussion	04
Case studies and presentation	04
Total	60

14. Standard of Passing.

A. Regular students: - A candidate is required to obtain 40% marks in each of course in both Mid Semesters and Semester end. It means passing separately at Mid-Semester and semester Examinations is compulsory.

15. Award of Class.

a. The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.

The Award of class shall be as under:-

b. Improvement: - A candidate having passed M.Com. Examination will be allowed to improve the performance. The same is termed as 'Class Improvement Scheme' under which improvement of performance shall be allowed only at the Semester end Examination.

c. A candidate after passing M.Com. Examination will be allowed to appear in the additional Special Subject after keeping necessary terms in the concerned special subject only, for which a passing certificate will be issued.

16. Medium of Instruction :

The use of Marathi is allowed for writing answers in the examination except for following courses:

- Management Accounting
- Financial Analysis & Control
- Business Statistics,
- Advanced Accounting and Taxation
- Advanced Cost Accounting and Cost Systems.

17. A student (Regular / External) will be admitted to Revised M. Com. Course with effect from June 2013. For the students who have completed the terms for the First Year as per Old Course will be admitted to the Second Year as per Old Course M. Com. The examination as per Old Course will be held simultaneously for three years from April / May 2014.

18. Qualification of the Teachers :

The Teachers recognized to teach the subjects as per Old Course shall be deemed to be recognized in the corresponding equivalent subjects under Revised Course.

In case of: A) Business Statistics, B) Industrial Economics, C) Co-operation and Rural Development, D) Advanced Banking and Finance and E) Research Methodology and Project Work- Paper-IV of each Special Subject, the following qualifications be made applicable.

- A. Business Statistics :** M.Com, M.Phil with Statistics or Research Methodology as one of the Papers at M.Com /B.Com /M. Phil examination with 5 years degree teaching experience or M.A./M.Sc. With Statistics having 5 years degree teaching experience.
- B. Industrial Economics:** M.Com., M. Phil with Business Economics/Economics of Industries or Economics as one of the papers at B. Com/ M.Com Examination with 5 years degree teaching experience or M.A. Economics with 5 years degree teaching experience.
- C. Co-operation and Rural Development:** M. Com, M. Phil. With 5 years degree teaching experience or M.A. Economics (with Co-operation Rural Economics)
- D. Advanced Banking and Finance:** M. Com., M. Phil., with Banking as one of the papers at B.Com/M.Com examination 5 years degree teaching experience.
- E. Research Methodology and Project Work:** M.Com. M.A (Eco.) M.Phil./Ph.D. with 5 years degree teaching experience.
- F.** Similarly all the changes in qualification as per U.G.C norms and guidelines shall also be applicable as and when the changes come into force (If applicable)

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M.Com. Part II Semester IV
Compulsory Paper
Subject Name -: Capital Market and Financial Services.
Course Code -: 401.
(w.e.f. Academic Year: 2014-15)

Objective:

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

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

Recommended Books :

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

M.Com. Part II Semester IV
Compulsory Paper
Subject Name -: Industrial Economic Environment.
Course Code -: 402-A
(w.e.f. Academic Year: 2014-15)

Objectives:

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

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

6.	Industrial Relations and Labour Reforms. 6.1 Meaning and Causes of industrial Disputes. 6.2 Machinery for Settlement of Industrial Disputes. 6.3 Labour Policy Reforms and Its Impact on Industries.	8
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Recommended Books

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

Suggested format of Continuous assessment along with allocation of Periods

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

M.Com. Part II Semester IV
Compulsory Paper
Subject Name -: Operation Research.
Course Code -: 402-B
(w.e.f. Academic Year: 2014-15)

Objectives :

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

Unit no.	Topic	Periods
1.	Game Theory 2.1 Introduction 2.2 Characteristics of game theory 2.2 Two person zero sum game, Pay off and pay off matrix, saddle point, pure strategy, mixed strategy, value of game 2.3 Dominance Principle. 2.4 Algebraic system of solving 2X2 Game 2.5 Numerical problems	8
2.	Linear Programming Problem (L. P. P.) 3.1 Introduction, Advantages and Applications of L.P.P. 3.2 Basic Definitions and Terminology, Formulation, Canonical and Standard forms, Slack, Surplus and Artificial variables 3.3 Solution by graphical method (for problems with two variables only), 3.3 Solution by simplex method (canonical form and two iterations only) 3.4 degenerate, alternate , unbounded and Infeasible solutions 3.5 Formation of dual of a L. P. P. 3.6 Numerical problems	14
3.	Transportation Problem (T. P.) and Assignment Problem 3.1 Definition, T.P. as L.P.P., balanced and unbalanced T. P. 2.2 Methods of finding Initial Basic Feasible Solution (I. B. F. S.) a. North – West corner method b. Matrix Minima Method	14

	<p>c. Vogel's approximation method</p> <p>3.3 Optimal solution by U-V method</p> <p>3.4 Maximization and degeneracy in T. P.</p> <p>3.5 Definition, balanced and unbalanced A.P.</p> <p>3.6 Hungarian method</p> <p>3.7 Variations of A.P (maximization and restrictions)</p> <p>3.5 Numerical Problems</p>	
4.	<p>Project Management and Sequencing</p> <p>4.1 Activity, Event, Loop, Network (definition and drawing)</p> <p>4.2 Critical Path Method (CPM): critical activity, critical path, float (free, independent, total), forward pass and backward pass calculations</p> <p>4.3 Programme Evolution and Review Technique (PERT) : optimistic, pessimistic, most likely time estimates, expected time estimate and its variance</p> <p>4.4 Numerical Problems</p> <p>4.5 Assumptions in sequencing model, Basic terminology, n-jobs through two machine problems.</p>	12

Recommended Books:

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

M.Com. Part II Semester IV
Advanced Accounting and Taxation Special Paper VII.
Subject Title -: Recent Advances in Accounting, Taxation & Auditing.
Course Code -: 403
(w.e.f. Academic Year: 2014-15)

Level of Knowledge - Basic Knowledge

Objectives:

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

Suggested Topics/Areas covering recent developments in the subject:

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

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

Journals suggested:-

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

List of Learning Activities and allocation of periods:-

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

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M.Com. Part II Semester IV
Advanced Accounting and Taxation Special Paper VIII.
Subject Title -: Project Work / Case Studies.
Course Code -: 404
(w.e.f. Academic Year: 2014-15 Credit System)

Project Work in Accountancy:-

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

Area of Project Work in Accounting:-

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

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

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

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

65. Study of fraud cases detected by application of S.A.P.

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

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

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

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M.Com. Part II Semester IV
Commercial Laws and Practices Special Paper VII.
Subject Title -: Recent Advances in Commercial Laws & Practices
Course Code -: 405
(w.e.f. Academic Year: 2014-15)

Objective:

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

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

Reference Books:

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

M.Com. Part II Semester IV
Commercial Laws and Practices Special Paper VIII.
Subject Title -: Project Work
Course Code -: 406
(w.e.f. Academic Year: 2014-15)

Objectives:

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

Introduction and Objective:

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

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

Report Contents :

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

Tentative Chapter Scheme:

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

M.Com. Part II Semester IV
Advanced Cost Accounting and Cost System Special Paper VII.
Subject Title :- Recent Advances in Cost Auditing and Cost System
Course Code :- 407
(w.e.f. Academic Year: 2014-15)

Objectives:

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

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

Books Recommended :-

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

Journals :-

Management Accountant - ICWAI, Publication

Cost Accounting Standards-Issued by ICWAI, Kolkatta

M.Com. Part II Semester IV
Advanced Cost Accounting and Cost System Special Paper VIII.
Subject Title -: Project Work / Case Studies
Course Code -: 408
(w.e.f. Academic Year: 2014-15)

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

Guidelines Areas of Project Work

Marks: 100

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

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

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

M.Com. Part II Semester IV
Co-operation and Rural Development Special Paper VII.
Subject Title -: Recent Tread in Co-operative and Rural Development
Course Code -: 409
(w.e.f. Academic Year: 2014-15)

Objectives:

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

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

List of Books Recommended for Study

Recommended Books, Journals & Reports

Books :

1. Krushnaswami O.R- Co-operative Audit.
2. Krushnaswami O.R- Co-operative Accounts
3. Bedi R.D. – Theory History and Practices of Co-operations.
4. Dubhashi P.R – Principles and philosophy of co- operation.
5. Dubhashi P.R-Rural development administration in India.
6. B.K.Sinha- Indian co-operation.
7. S.k.Day- power to the people.
8. Rajeshwar – community development, Panchayat raj, sahakari samaj.
9. S.K.Goyal – co-operative farming in India.

Journals:

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

M.Com. Part II Semester IV
Co-operation and Rural Development Special Paper VIII.
Subject Title -: Project Work
Course Code -: 410
(w.e.f. Academic Year: 2014-15)

Objectives :

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

Introduction & Objective :

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

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

REPORT CONTENTS :

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

TENTATIVE CHAPTER SCHEME :

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

M.Com. Part II Semester IV
Business Practices and Environment Special Paper VII.
Subject Title :- Recent Advances in Business Practices and Environment.
Course Code :- 411
(w.e.f. Academic Year: 2014-15)

Objective :-

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

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

M.Com. Part II Semester IV
Business Practices and Environment Special Paper VIII.
Subject Title -: Project Report.
Course Code -: 412
(w.e.f. Academic Year: 2014-15)

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

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

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

Case Studies:

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

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

M.Com. Part II Semester IV
Business Administration Special Paper VII.
Subject Title -: Recent Advances in Business Administration
Course Code -: 413
(w.e.f. Academic Year: 2014-15)

Objectives:

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

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

M.Com. Part II Semester IV
Business Administration Special Paper VIII.
Subject Title -: Project Work / Case Studies.
Course Code -: 414
(w.e.f. Academic Year: 2014-15)

Project Work for internal students(414)

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

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

Case Studies:

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

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

BUSINESS ADMINISTRATION – SUGGESTED TOPICS FOR PROJECT REPORT

REPORT CONTENTS:

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

TENTATIVE CHAPTER SCHEM E

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS OBSERVATIONS

CHAPTER 7. FINDINGS CONCLUSIONS AND SUGGESTIONS

TOPICS

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

M.Com. Part II Semester IV
Advanced Banking & Finance Special Paper VII.
Subject Title -: Recent Advances in Banking and Finance in India.
Course Code -: 415
(w.e.f. Academic Year: 2014-15)

Objectives:

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

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

4	<p>Recent Developments in Capital Market:</p> <ul style="list-style-type: none"> ➤ Recent reforms in the capital market with reference to primary market : Book building, reverse book building mechanism (75%-100%), Green shoe option, Online IPOs., Grading & IPO's ➤ Secondary market : organization, Regulation and functions of stock exchanges, listing and trading of securities, the BSE, the NSE, OTCEI, and the interconnected stock exchanges of India. The working of these stock exchanges. ➤ Changing trends in foreign institutional investments. ➤ Introduction of depositories and custodian, ➤ Options and futures trading in equity derivatives market. 	12
	Total	48

Recommended Books :

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

M.Com. Part II Semester IV
Advanced Banking & Finance Special Paper VIII.
Subject Title :- Project Work in Banking & Finance.
Course Code :- 416
(w.e.f. Academic Year: 2014-15)

The following are the topics suggested for Project Work:-

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

Note:

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

M.Com. Part II Semester IV
Advanced Marketing Special Paper VII.
Subject Title -: Recent Advances in Marketing.
Course Code -: 417
(w.e.f. Academic Year: 2014-15)

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

Recommended Books:

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

M.Com. Part II Semester IV
Advanced Marketing Special Paper VIII.
Subject Title -: Project Work / Case Studies.
Course Code -: 418
(w.e.f. Academic Year: 2014-15)

Objectives :

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

Introduction & Objective :

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

REPORT CONTENTS :

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

TENTATIVE CHAPTER SCHEME

CHAPTER 1. INTRODUCTION TO STUDY

CHAPTER 2. COMPANY PROFILE

CHAPTER 3. OBJECTIVES OF STUDY

CHAPTER 4. REVIEW OF LITERATURE

CHAPTER 5. RESEARCH METHODOLOGY

CHAPTER 6. DATA ANALYSIS AND INTERPRETATIONS

CHAPTER 7. OBSERVATIONS AND FINDINGS

CHAPTER 8. CONCLUSIONS AND SUGGESTIONS

Note:

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

The Topics Suggested for Project Work :

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